

CITY COUNCIL WORKSHOP

MAYOR

Shirley Sessions

CITY COUNCIL

Barry Brown, Mayor Pro Tem

John Branigin

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 WORKSHOP - BUDGET

AGENDA

May 20, 2021 at 2:00 PM

Call to Order

Items for Consideration

1. Cash Consideration Spreadsheet
2. Community Service Cash and Waivers Request Worksheets
3. Non-profit Organizations Requests
 - Fresh Air Home
 - Friends of Cockspur Island Lighthouse
 - Friends of the Tybee Theater
 - Irish Heritage
 - The Tybee Arts Association
 - Tybee Beach Bum Parade Committee
 - Tybee Beautification Association
 - Tybee Island American Legion Post #154
 - Tybee Island Clean Beach Volunteers
 - Tybee Farmer's Market
 - Tybee Island Marine Science Center
 - Tybee Island Maritime Academy
 - Tybee MLK Human Rights Organization
 - Yeebies
4. Continuation of all Funds

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. Cash Consideration Spreadsheet

2021-22 Non-profit Organizations Requests for Cash

GENERAL FUND 100				FY2022	BUDGET	FY2021	FY2020	FY2019	FY2018	
Fund	Dept	Cost Center	Account Description	Budget Request	FY20 VS FY21	BUDGET	ACTUAL	ACTUAL	ACTUAL	
100	6110	57	2000	FRESH AIR HOME	1,400	1,400	0	500	400.00	500.00
100	6110	57	2001	TYBEE ISLAND MARITIME ACADEMY	30,000	10,000	20,000	20,000	20,000.00	25,000.00
100	6110	57	2002	TYBEE BEAUTIFICATION	1,770	-230	2,000	1,500	0.00	0.00
100	6110	57	2003	TYBEE ARTS ASSOC	10,000	8,000	2,000	1,000	0.00	2,000.00
100	6110	57	2004	YEEPIES	575	0	575	575	184.11	544.17
100	6110	57	2008	FRIENDS OF TYBEE POST THEATER	20,000	20,000	0	15,000	15,000.00	10,000.00
100	6110	57	2009	AMERICAN LEGION	12,500	12,500	0	30,099	41,295.00	0.00
100	6110	57	2011	IRISH HERITAGE	2,500	2,500	0	2,200	2,100.00	1,500.00
100	6110	57	2018	TYBEE FESTIVAL - PIRATE FEST	2,500	2,500	0	9,880	0.00	6,000.00
100	6110	57	2019	EQUALITY FEST	0	0	0	0	0.00	0.00
100	6110	57	2993	TYBEE MLK	2,000	1,400	600	500	500.00	300.00
100	6110	57	2994	TYBEE CLEAN BEACH VOLUNTEERS	2,500	500	2,000	1,500	1,500.00	0.00
100	6172	57	2001	MARINE SCIENCE CENTER	25,000	25,000	0	0	25,212.00	38,212.00
				FRIENDS OF COCKSPUR LIGHTHOUSE	30,000	30,000	0	0	0.00	0.00
100	6110	57	2010	GARDEN CLUB	0	0	0	500	0.00	500.00
100	6172	57	2000	HISTORICAL SOCIETY	0	0	0	0	20,000.00	16,125.00
TOTAL				140,745	113,570	27,175	83,254	106,191.11	84,056.17	

File Attachments for Item:

2. Community Service Cash and Waivers Request Worksheets

2021-22 Non-profit Organizations Requests for Cash

GENERAL FUND 100					FY2022	BUDGET	FY2021	FY2020	FY2019	FY2018
Fund	Dept	Cost Center	Account Description		Budget	FY20 VS FY21	BUDGET	ACTUAL	ACTUAL	ACTUAL
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100	6110	57	2001	TYBEE ISLAND MARITIME ACADEMY	30,000	10,000	20,000	20,000	20,000	25,000
100	6110	57	2002	TYBEE BEAUTIFICATION (w)	1,770	-230	2,000	1,500	0	0
100	6110	57	2003	TYBEE ARTS ASSOC	10,000	8,000	2,000	1,000	0	2,000
100	6110	57	2004	YEEPIES	575	0	575	575	184	544
100	6110	57	2008	FRIENDS OF TYBEE POST THEATER (w)	20,000	20,000	0	15,000	15,000	10,000
100	6110	57	2009	AMERICAN LEGION	12,500	12,500	0	30,099	41,295	0
100	6110	57	2011	IRISH HERITAGE	2,500	2,500	0	2,200	2,100	1,500
100	6110	57	2018	TYBEE FESTIVAL — PIRATE FEST		0	0	9,880	0	6,000
100	6110	57	2019	EQUALITY FEST-		0	0	0	0	0
100	6110	57	2993	TYBEE MLK (w)	2,000	1,400	600	500	500	300
100	6110	57	2994	TYBEE CLEAN BEACH VOLUNTEERS	2,500	500	2,000	1,500	1,500	0
100	6172	57	2001	MARINE SCIENCE CENTER	25,000	25,000	0	0	25,212	38,212
				FRIENDS OF COCKSPUR LIGHTHOUSE	30,000	30,000	0	0	0	0
100	6110	57	2010	GARDEN CLUB		0	0	500	0	500
100	6172	57	2000	HISTORICAL SOCIETY		0	0	0	20,000	16,125
TOTAL					138,245	111,070	27,175	83,254	106,191	84,056

(w) See Waivers Request below

2021-22 Non-profit Organizations Request for Waivers

Non Profit Group	Explanation of Waivers
Tybee Beautification Assoc	Requesting use of the Post Theater for Public Education & outreach events.
Friends of Tybee Post Theater	Wave fees on all special events. Wave fees for City entertainment and alcohol licenses. Maintenance of R-o-W parking on streets surrounding the theater.
Tybee MLK	DPW placement & removal of festival banners. 50 parking passes. IT assistance with AV presentation to City website.
Tybee Beach Bum Parade	Requests no parking on Butler on parade day. French barricades 14th to Tybrisa. Police for traffic control. Close North Beach parking lot. Post parade cleanup.
Tybee Island Farmer's Market	Waiver of business license fee
Irish Heritage	Rent for facilities/Memorial Park, traffic control, barricades, cleanup, trash, portolets

File Attachments for Item:

3. Non-profit Organizations Requests

Fresh Air Home

Friends of Cockspur Island Lighthouse

Friends of the Tybee Theater

Irish Heritage

The Tybee Arts Association

Tybee Beach Bum Parade Committee

Tybee Beautification Association

Tybee Island American Legion Post #154

Tybee Island Clean Beach Volunteers

Tybee Farmer's Market

Tybee Island marine Science Center

Tybee Island maritime Academy

Tybee MLK Human Rights Organization

Yeepies

2021-22 Non-profit Organizations Requests for Cash

GENERAL FUND 100				FY2022	BUDGET	FY2021	FY2020	FY2019	FY2018	
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100	6110	57	2003	TYBEE ARTS ASSOC	10,000	8,000	2,000	1,000	0.00	2,000.00
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100	6110	57	2018	TYBEE FESTIVAL — PIRATE FEST-	0	0	0	9,880	0.00	6,000.00
100	6110	57	2019	EQUALITY FEST-	0	0	0	0	0.00	0.00
100	6110	57	2993	TYBEE MLK	2,000	1,400	600	500	500.00	300.00
100	6110	57	2994	TYBEE CLEAN BEACH VOLUNTEERS	0	-2,000	2,000	1,500	1,500.00	0.00
100	6172	57	2001	MARINE SCIENCE CENTER	25,000	25,000	0	0	25,212.00	38,212.00
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100	6110	57	2010	GARDEN CLUB	0	0	0	500	0.00	500.00
100	6172	57	2000	HISTORICAL SOCIETY	0	0	0	0	20,000.00	16,125.00
TOTAL				133,245	106,070	27,175	83,254	106,191.11	84,056.17	



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR CASH CONSIDERATION

Date: February 8, 2021

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Fresh Air Home

Contact Person: Cathy Baxter

Address: 18 Hopecrest Avenue, Savannah, GA 31406

Contact Email: funshopping@gmail.com Contact Phone #: 912-704-5111

Is this organization an IRS approved 501(C) 3 Non-Profit? X Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$1400

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

\$1400 will be used to purchased reclaimed wood flooring for the historic Cohen building. Since 1897 the Fresh Air Home has provided a summer beach camp for at risk children free of charge. Replacing the damaged wood floors will keep the Fresh Air Home safe for these young campers and will also keep the integrity of this historic property.

What percentage of these funds will be matched by your organization? 0%, but we will pay for the installation of these floors.

Will this event or program bring visitors to Tybee Island in off-peak season or months? Yes – counselors & Froebel circle members bring guests in the spring and fall.

Please attach a detailed budget to this request outlining how the money will be used.

ALL ABOUT WOOD FLOORS

P.O. BOX 61446
 Savannah, GA 31420
 (912) 965-1234
 allaboutwoodfloors@icloud.com

Estimate

ADDRESS
 Kathy Ross
 Fresh Air Home
 900 Butler Ave.
 Tybee Island, GA 31328

ESTIMATE 1193
 DATE 02/02/2021
 EXPIRATION DATE 12/31/2021

PROJECT TERMS
 Dining Room SEE BELOW

DESCRIPTION	AMOUNT
* SAND AND FINISH wood flooring in DINING ROOM LEFT & RIGHT SIDES NOT INCLUDING MAIN WALK THRU MIDDLE. Sand & Finish includes all sanding prep., 1 coat of hand rubbed Bona Drifast penetrating oil Sealer & 3 coats of Bona Woodline oil modified polyurethane finish.	3,708.00
* WOOD FLOORING - Approximately 50 SF of 2 1/2" Quartersawn Reclaimed Antique Heart Pine Strip Flooring Delivered. This is a minimum order. WOOD FLOORING DUE IN FULL AT TIME OF ORDER.	1,400.00
* FLOORING REPLACEMENTS : Damaged flooring replacements. (Up to 100 Linear Feet removed and replaced) This estimate is based on 100 L Ft of replacements, if less or more charge will be adjusted to actual L Ft replaced.	1,250.00
SHOEMOLD Removal & Replacement has not been included with this estimate.	0.00
* FURNITURE & APPLIANCE Removal & Replacement has not been included with this estimate.	0.00
* FLOORING REPLACEMENTS : Damaged flooring revealed by the sanding process is not included with this estimate. Repairs / Replacements are billed @ \$12.50 (Nail down) per L ft plus materials. Minimum Fee \$125.00. Upon prior approval only.	0.00
* DUST CONTROL & CLEANUP - We will hang or seal plastic in open doorways to the work area and upon completion do a general cleaning of same area's.	0.00

PAYMENT TERMS : 20% Materials / Scheduling Deposit - Remainder Due on Weekly Percentage Invoicing.

* SAND & FINISH - Minimal paint touchups around base moldings may be needed and are not a part of this estimate. Customer agrees to have 220 volt, 30 amp power available within 100 feet of work area via standard electrical outlet. Customer also understands sanding of wood products will create a fine dust in the air and customer has taken such precautions as to protect the surrounding area and it's contents from such dust if necessary.

TOTAL

\$6,358.00

Accepted By

Accepted Date

* ACCEPTANCE - Customer represents that they have the legal authority to enter into this contract. The prices, specifications, and conditions as stated above are hereby accepted and you are authorized to do the work. Payment will be made as outlined above. Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the contract.



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License, (circle all that apply)
- Taxi Permit,
- Contract
- **Community Services Contract Consideration**
for Catherine Baxter for the Fresh Air Home (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

1) I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.



Catherine Baxter
Signature of Applicant

February 9, 2021
Date

Catherine Baxter
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 11 DAY OF Feb., 2021

Notary Public [Signature]
My Commission Expires: 9-15-24

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

**FRESH AIR HOME, INC.
TYBEE ISLAND, GEORGIA**

Financial Statements
for the Year Ending
December 31, 2016

*

AUDIT REPORT

*

MARCH 15, 2017

FRESH AIR HOME, INC.
TABLE OF CONTENTS
DECEMBER 31, 2016

Independent Auditor's Report 1
Statement of Financial Position 2
Statement of Activities 3
Statement of Cash of Flows 4
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CANADY, RICHBOURG & WOODWARD, LLP

CERTIFIED PUBLIC ACCOUNTANTS

SAVANNAH, GEORGIA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Fresh Air Home, Inc.
Tybee Island, Georgia

We have audited the accompanying financial statements of Fresh Air Home, Inc. (a nonprofit organization) which comprise the statement of financial position as of December 31, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fresh Air Home, Inc. as of December 31, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Canady, Richbourg & Woodward, LLP

March 15, 2017

FRESH AIR HOME INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2016

ASSETS

Current Assets	
Cash and cash equivalents	250,202
Prepaid expenses	18,816
Total Current Assets	<u>269,018</u>
 Property and Equipment	
Furniture, fixtures and equipment	133,870
Land improvements	39,383
Building improvements	395,509
	<u>568,762</u>
Less – accumulated depreciation	295,118
Total Property and Equipment	<u>273,644</u>
 Other Assets	
Investments	<u>2,516,212</u>
 Total Assets	<u><u>3,058,874</u></u>

LIABILITIES AND NET ASSETS

Net Assets	
Unrestricted	3,058,874
Temporarily restricted	-
Permanently restricted	-
Total Net Assets	<u>3,058,874</u>
 Total Liabilities and Net Assets	<u><u>3,058,874</u></u>

The accompanying notes are an integral part of these financial statements

(2)

FRESH AIR HOME, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Unrestricted Net Assets:

Support and Other Revenue

Grants and contributions	99,908
Membership dues	1,155
Rent income (less expenses of \$1,575)	8,209
In-kind donations	21,916
Investment income	85,537
Unrealized gain on investments	65,137
Total Support and Revenue	<u>281,862</u>

Expenses

Accounting	2,250
Contract services	960
Depreciation	15,151
Investment fees	8,343
Insurance - general	34,793
Payroll expenses	4,830
Market/menu	31,903
Camp recreation/field-trips	2,387
Camp supplies	14,899
Transportation	4,736
Miscellaneous	4,266
Office supplies	644
Printing and postage	541
Repairs and maintenance	37,535
Salaries and wages	61,630
Utilities	19,753
Total Expenses	<u>244,621</u>

Change in Net Assets	37,241
Net Assets at Beginning of Year, as restated	<u>3,021,633</u>
Net Assets at End of Year	<u><u>3,058,874</u></u>

The accompanying notes are an integral part of these financial statements

(3)

FRESH AIR HOME, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2016

Cash flows from (for) operating activities	
Change in net assets	37,241
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	15,151
Changes in operating assets and liabilities:	
Prepaid expenses	(1,353)
Net cash from operating activities	<u>51,039</u>
Cash flows from (for) investing activities	
Purchase of property and equipment	(49,081)
Net activity from investments	<u>96,504</u>
Net cash from investing activities	<u>47,423</u>
Net increase in cash and cash equivalents	98,462
Beginning cash and cash equivalents	<u>151,740</u>
Ending cash and cash equivalents	<u><u>250,202</u></u>
Supplemental cash flow information	
Interest paid	<u><u>-</u></u>
Income taxes paid	<u><u>-</u></u>

The accompanying notes are an integral part of these financial statements

(4)

FRESH AIR HOME, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

Note 1. Nature of Activities

Fresh Air Home, Inc. was incorporated in the state of Georgia on May 27, 1987. The purpose of the Organization is to improve the health of children, to build character, and to help them grow into better men and women – both physically and morally. Each summer the Organization hosts a summer camp on Tybee Island free of charge for children ages 4-11 from Chatham, Bryan and Effingham Counties.

Major sources of revenue and support include grants, donations and investment income. The main source of the investment income is provided by investments made possible by a generous gift received in 1978 from the estate of Cecil Day.

Note 2. Significant Accounting Policies

Basis of Accounting - The Organization prepares its financial statements on the accrual basis of accounting. Consistent with this basis, revenues are recognized when earned and expenses are recognized when incurred.

Basis of Presentation - The Organization is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Cash Equivalents - The Organization considers all highly liquid investments with a maturity of three months or less at date of acquisition as “cash equivalents” for financial statement disclosure.

Estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Contributions - Contributions received that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are received. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

FRESH AIR HOME, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

Note 2. Significant Accounting Policies (Continued)

Donated Materials, Property and Equipment - Non-cash donations and donations of property and equipment are recorded as contributions at their fair market value at the date of the donation.

Donated Services - Donated services are recorded in the financial statements to the extent that those services create or enhance a nonfinancial asset or meet the following criteria: a) the service requires specialized skills, b) the service is provided by individuals who possess those skills, and c) the services would typically need to be purchased if not donated. Services meeting the criteria for recognition in the current year totaled \$3,925.

Investments - Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between participants at the measurement date. Investment income or loss (including realized and unrealized gains and losses on investments, interest and dividends) is included as a component of unrestricted activity unless the income or loss is restricted by donor or law.

Property and Equipment - Purchased property and equipment are stated at cost; donated assets are valued at their estimated fair value on the date donated. Depreciation is computed on the straight-line method based on cost of the depreciable assets and their related estimated useful lives. Estimated useful lives are as follows:

	<u>Years</u>
Land improvements	15
Building improvements	30-40
Furniture, fixtures and equipment	5-10

Income Tax - Fresh Air Home, Inc. is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and has been determined by the Internal Revenue Service not to be a private foundation under Section 509(a) of the Code.

As of December 31, 2016, the tax years that remain subject to examination by taxing authorities begin with 2013. Management believes that all positions taken in those years would be sustained should those years be examined.

Subsequent Events - Management has evaluated subsequent events through March 15, 2017, the date the financial statement were available to be issued. Management was not aware of any subsequent events through this date that would have a material effect on these financial statements.

FRESH AIR HOME, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

Note 3. Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures*, establishes a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

Level 1 - Quoted prices for similar assets or liabilities in active markets.

Level 2 - Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable markets.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016.

Corporate bonds and U.S government securities - valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds - valued at the net asset value of shares held by the Organization at year-end.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, the Organization believes its valuation methods are appropriate and consistent with other organizations, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the date of reporting.

The table below indicates the level of fair value inputs used in measuring investments on a recurring basis as of December 31, 2016:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Corporate bonds and U.S. government securities	1,713,236	-	-
Mutual funds	<u>802,976</u>	<u>-</u>	<u>-</u>
	<u>2,516,212</u>	<u>-</u>	<u>-</u>

(7)

FRESH AIR HOME, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

Note 4. Expenses by Function Are as Follows:

Program expenses	225,469
Management and general expenses	18,765
Fundraising	<u>387</u>
	<u>244,621</u>

Note 5. Prior Period Adjustment

Beginning net assets and accumulated depreciation have been restated to adjust accumulated depreciation to the straight-line method for all assets. Some assets had been depreciation using the tax method in error. The effect of this adjustment was to increase beginning accumulated depreciation by \$3,300, and decrease unrestricted net assets by \$3,300.

District
Director

P.O. Box 1055
Atlanta, GA 30370

11/12
Item #3.

Fresh Air Home
P.O. Box 8696
Savannah, Ga. 31412

Person to Contact:
M. Isaacs TPA
Telephone Number:

(404) 371-4516

Refer Reply to:

EO:7201:

Date:

Jan. 30, 1987

707

Dear Sir or Madam:

This is in response to your request for confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter dated November 1943. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(2).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely yours,



Exempt Organizations Specialist

Fresh Air Home Budget 2021

INCOME:	Budget 2020
Transfer from Merrill Lynch	\$ 100,000.00
Campaign	30,000.00
Dues Income	2,500.00
Miscellaneous Contributions	20,000.00
Grants/ Designated Income	20,000.00
Recreation/Summer Packets	0.00
Boardwalk Contributions	0.00
Bank Balance of Operating acct. 12-31-20	68,028.96
Bank Balance of Payroll acct. 12-31-20	1,577.53
	<u>\$ 242,106.49</u>
EXPENSES:	
Suspense	\$ -
Accounting & Auditing	3,000.00
Building Maintenance	11,000.00
Campaign - Mailing/Postage	800.00
Clinic/ Infirmary	1,300.00
Contingency Fund	7,500.00
Improvement Fund	5,500.00
Camp Employment	69,500.00
Employment Expense	1,200.00
Grant/Designated Expense	20,000.00
Grounds Maintenance	2,500.00
Lawn Care	3,000.00
Housekeeping	3,200.00
Insurance	45,000.00
Land Dispute Expense	-
Linens & Clothing	5,000.00
Market Menu	32,500.00
Memorials Expense	75.00
Miscellaneous:	
Georgia Corporation Registration	30.00
Post Office Box - Eisenhower	134.00
Post Office Box - Tybee	56.00
Safe Deposit Box	150.00
Record Storage	1,600.00
Picnic	150.00
Scrapbook	50.00
Chatham County Health	300.00
Miscellaneous - Other	100.00
Nursery	500.00
Office Supplies	500.00
Petty Cash (4 camp sessions)	2,000.00
Pest Control	2,800.00
Printing/Yearbook	200.00
Recreation	1,000.00
Recruitment	150.00
Registration	1,000.00
Security	1,400.00
Telephone & Internet	2,000.00
Transportation	5,800.00
Website Expense	1,500.00
Utilities/Garbage	16,000.00
	<u>\$ 248,495.00</u>
Difference	<u>\$ (6,388.51)</u>



City of Tybee Island Community Services Contract
Fiscal Year 2021-22

APPLICATION FOR CASH CONSIDERATION

Date: Jan 29, 2021

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Friends of Cockspur Island Lighthouse, Inc

Contact Person: C. Harvey Ferrelle, III

Address: PO Box 2748 Tybee Island, Ga. 31328

Contact Email: hferrelle@bellsouth.net Contact Phone #: 912 786 0215

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$_30,000_

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit: Friends of Cockspur Island Lighthouse raises funds to repair, preserve & restore Cockspur Island Lighthouse. The funds raised will be used for work from a prioritized list of tasks beginning with the installation of a tamper proof door to keep visitors from entering. The railing around the parapet has rusted loose making it extremely dangerous for anyone to access that area. Unfortunately, that is the first place visitors want to go. The third most critical need is to patch up the cracks running throughout her tower that threaten her very existence. A prioritized list is included as an addendum with generalized costs for each task. This Historic Treasure is in peril and Cockspur Island Lighthouse is noticeably Tybee's first iconic landmark visitors and residents alike see as they cross Lazaretto. The little lighthouse has stood sentinel to Tybee since 1837 and we owe it to her, our history and our heritage to ensure she stays in good shape to stand sentinel for many more centuries to come.

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? YES

Please attach a detailed budget to this request outlining how the money will be used.



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit, *(circle all that apply)*
- Contract

▪ **Community Services Contract Consideration**
 for C. Harvey Ferrelle, III *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) X I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

[Handwritten Signature]

 Signature of Applicant

Date _____
Harvey Ferrelle III

 Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 11 DAY OF February, 2021

Notary Public *Janet R LeViner*

My Commission Expires: 10-15-24

Janet R LeViner
NOTARY PUBLIC
Chatham County, GEORGIA
My Commission Expires 10/15/2024

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

TYBEE



beachcomber

OCTOBER 2020

TYBEEBEACHCOMBER.COM

Island's Guide for fun!



Friends of Cockspur Island Lighthouse

12/1/2020

Savannah Community Fund

McKinley Preservation Fund	9/30/2020	\$8,146.87
BB&T (Checking)	12/1/2020	\$4,989.89
	Cash in Hand	\$3,136.76

Paid Out During 2020:

Savannah Chamber of Commerce	\$292.50
State of Georgia Incorporation Fee	\$30.00
BB&T Blank Deposit Slips	\$70.38
Event Bright Fees	\$13.36
Hartford Insurance (D&O and Casualty)	\$691.00
Hartford Insurance (Casualty)	\$936.00
Rob Mark Advertising	\$450.00
Payment to National Park Service	\$15,000.00
Hancock Askew, (Tax Filing)	\$330.00

Deposits During 2020:

Donations/Sticker Sales	\$830.00
Refund from October 2019 Event Insurance	\$300.00
Donations	\$1,544.40

Pending Actions:

None

Total Available: (without McKinley Preservation Fun) \$4,989.89



811-01-01-00 29301 U O C 001 30 S T 63 001
FRIENDS OF COCKSPUR ISLAND LIGHTHOUSE IN
PO BOX 30791
SAVANNAH GA 31410-0791

Your account statement

For 11/30/2020

Contact us



BBT.com



(800) BANK-BBT or
(800) 226-5228

■ COMMUNITY CHECKING 0005248345235

Account summary

Your previous balance as of 10/30/2020	\$4,689.89
Checks	- 0.00
Other withdrawals, debits and service charges	- 0.00
Deposits, credits and interest	+ 300.00
Your new balance as of 11/30/2020	= \$4,989.89

Deposits, credits and interest

DATE	DESCRIPTION	AMOUNT(\$)
11/02	DEPOSIT	200.00
11/16	DEPOSIT	100.00
Total deposits, credits and interest		= \$300.00

07/01/2020 to 09/30/2020

McKinley Cockspur Island Lighthouse Perpetual Preservation Maintenance & R
Cockspur Lighthouse Fund - Sec/Tres

Item #3.

	Quarter To Date	Year To Date
Beginning Fund Balance	7,936.21	7,936.21
Dividends And/Or Interest	45.76	45.76
Gains (Losses) On Securities - Unr	214.91	214.91
Foundation Fees	(50.01)	(50.01)
Ending Fund Balance	8,146.87	8,146.87

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **FEB 10 2008**

FRIENDS OF COCKSPUR ISLAND
LIGHTHOUSE INC
C/O J HARRY HASLAM JR
PO BOX 2486
SAVANNAH, GA 31402

Employer Identification Number:
26-2144672
DLN:
17053309333048
Contact Person:
JOHN J KOESTER ID# 31364
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
January 31, 2008
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

-2-

FRIENDS OF COCKSPUR ISLAND

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

Letter 947 (DO/CG)

Friends of Cockspur Island Lighthouse

2020 Budget

State of Georgia Annual Incorporation Fee	\$30.00	Yearly in January (pd)
Web Support (RobMark Advertising)	\$450.00	Yearly in January
Cay Insurance Co D&O Insurance	\$691.0	Yearly in March
The Hartford Causality Insurance	\$1,125.00	Yearly in March
Hancock and Askew Annual Tax Return	\$330.00	Yearly in October
Savannah Chamber of Commerce	\$147.50x2	Bi-Annual (1st pd)
Savannah Community Foundation	\$200.00x4	Quarterly
	Total per Year	\$3720.4

BUILDING TRUST SINCE 1976™

O: 912.356.5611 F: 912.356.5615


J.T. TURNER
CONSTRUCTION CO., INC.

COMMERCIAL · RESIDENTIAL · RESTORATION

www.jttconst.com

2250 E. Victory Drive – Suite 104 – 31404
P.O. Box 6190 – 31414

Savannah, GA

Cockspur Lighthouse
Tybee Island, GA
December 11, 2012

Masonry:

To include the following:

- 1) Clean algae from lighthouse exterior below the high water line--no removal of barnacles
- 2) Clean brick veneer with restoration cleaner and low pressure water--water from supplied water tank
- 3) Rake & point entire exterior of lighthouse & upper landing using lime putty mortar
- 4) Rake & point entire interior of lighthouse and lower landing using lime putty mortar
- 5) Rake, point & rebuild circular steps as required
- 6) Dismantle damaged step treads & cheek walls and rebuild as required
- 7) Repoint remaining step treads & landings
- 8) Brick removal & replacement to allow for railing repair
- 9) Brick removal & replacement to allow for window & door repair
- 10) Clean entire brick area after raking & pointing

*work from
top down*

128,738.00

Metal Work:

To include the following:

- 1) Removal of existing railing into two parts
- 2) Transport railing to mainland
- 3) Load railing for transport to metal shop
- 4) Railing Fabricator transport railing to metal shop for replication purposes
- 5) Fabricator develop drawings to replicate existing railing--matching metal with nearest current standard sizing
- 6) Apply coat of high build epoxy with finish coat of polyurethane--black in color
- 7) Transport railing back to site
- 8) Erection of railing

15,800.00

Wood Window & Door Repair:

To include the following:

- 1) Removal of existing window sashes & labeling for re-installation--2 units at First Level & 1 unit at Second Level
- 2) Transport window sashes to off-site shop for storage & repair
- 3) Repair &/or replace damaged wood at jambs & sills
- 4) Temporary window barricade installed in window openings, if required, during off-site repairs
- 5) Barricades constructed of 3/4 inch plywood--held in place by 3/8 inch bolts, nuts & washers fastened to 2x4's forming compression fit between interior window casing & exterior shutter stop
- 6) Repairs to window sashes made with combination wood-to-wood &/or epoxy fillers per historical standards
- 7) Wood jambs & doors will be repaired per same historical procedures & standards--1 unit at First Level
- 8) Wood to make repairs shall match original species unless specified otherwise

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2250 E. Victory Drive – Suite 104 – 31404
P.O. Box 6190 – 31414

Savannah, GA

replace w reg glass or plexi etc

9) Damaged glass replaced with single strength glass or as specified-installed with glazing putty & glazing points

10) Metal fasteners to attach brick mold, shutter stop & interior trim work-rust resistant stainless steel or equal

12,168.00

Painting above water line:

To include the following:

Lead paint

- 1) Exterior brick washed & coated with LoxonXP elastomeric coating--White in color
- 2) Wood interior & exterior cleaned, primed with alkyd & coated with Duration
- 3) Exterior & interior steel coated with epoxy & Acrylon polyurethane final finish
- 4) Existing carbon steel sealed with corathane sealer, then coated with epoxy & Acrylon
- 5) EXISTING COATING ASSUMED TO BE FREE OF LEAD OR OTHER HEAVY METALS

34,000.00

Painting below water line:

To include the following:

- 1) Clean & mechanically drying surface to coat prior to incoming tide
- 2) Surface coated with Dura Plate Epoxy--moisture tolerant & fast curing
- 3) ONLY AVAILABLE IN BLACK

16,500.00

Scaffolding:

To include the following:

- 1) Tube scaffolding system--35 feet high-erected, take-down & cleaning-90 day duration

28,000.00

Scaffolding Bridge/Catwalk:

To include the following:

- 1) 200 feet of bridge from barge to landing/scaffolding--120 day duration

10,500.00

Boat to serve as Taxi from Mainland to Work Site:

2010 Carolina Skiff 218DLV powered by F115 Yamaha--21 feet

19,260.00

Barge with Spud System--30 x 120 feet-to serve for staging platform & storage--120 day duration

To include the following:

- 1) Transportation to & from owner facility (15,000.00)

57,000.00

Tug Boat--8 Trips to supply materials, service facilities, install scaffolding

64,000.00

Crane--to erect scaffolding, remove existing railing & install new railing

30,000.00

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www.jttconst.com2250 E. Victory Drive – Suite 104 – 31404
P.O. Box 6190 – 31414

Savannah, GA

General Conditions

See Below

To include the following:

1) Legal Fees	1,250.00
2) Notice of Commencement	250.00
3) Supervision	37,712.00
4) Generator	2,279.00
5) Generator Fuel	3,404.00
6) Plan Reproduction	750.00
7) First Aid Facilities & OSHA Supplies	1,800.00
8) Temporary Project Signage	450.00
9) Temporary Toilets	1,500.00
10) Interim Clean Up	3,400.00
11) Dumpsters & Debris Removal	2,500.00
12) Boat Fuel	1,830.00
13) Permits	By Others
14) Rental Equipment	2,800.00
15) Builder's Risk Insurance	By Others
16) Worker's Comp / GL Insurance	4,744.00

Sub-total \$480,635

Fee \$48,064

Subtotal \$528,699**Architectural/Engineering Services--including Contract Administration \$46,000****Contingency \$50,000****TOTAL \$624,699**

Cockspur Island Lighthouse

The Cockspur Island Lighthouse was designed and built in 1848 by noted New York architect John Norris, also the architect for the U. S. Customs House, the Green-Meldrim House, and the Mercer-Wilder House in Savannah. The Lighthouse was destroyed by a hurricane in 1854 and rebuilt and enlarged the next year. At the start of the American Civil War, the light was temporarily extinguished. The lighthouse survived the 30-hour Union bombardment of Confederate-held Fort Pulaski in 1862 and also two hurricanes in 1881 and 1893. When shipping lanes shifted in 1909, the light was again extinguished. In 1958, the US Coast Guard transferred control of the Cockspur Island Lighthouse to the National Park Service.

Erected by the Georgia Historical Society and
Friends of The Cockspur Island Lighthouse

2011.13

25-41

Cockspur Island Lighthouse

The first Tybee Island Lighthouse was built in 1736 to mark the entrance to the Savannah River, but mariners still had to travel seventeen miles upstream to reach the Port of Savannah. Several islands, including Cockspur, Long, and Elba, lie between the river's mouth and the port, bisecting the river into two main channels: the North Channel, and the South Channel. Congress appropriated \$3,000 on March 3, 1832 for an unlit beacon on the "White Oyster Beds" near the mouth of the Savannah River, and then sixteen years later, provided another \$2,000 for "placing a lantern, lamps, and reflectors upon the beacon already erected" and for a small house for the keeper. Noted New York architect John Norris, who designed the U.S. Customs House and Hugh-Mercer house in Savannah, was hired to "repair, alter, and put lanterns and lights on Cockspur Island...and to erect a suitable keeper's house." As a result of this work, two lights, known as Oyster Beds Beacon and Cockspur Island Beacon, were established off Cockspur Island in 1849 to mark the entrance to the south channel of the Savannah River. Each of these beacons displayed a light at a focal plane of twenty-five feet using three lamps and fourteen-inch reflectors. Cockspur Island Lighthouse displayed a fixed white light, and Oyster Beds Lighthouse a fixed red light.

The first keeper of these two lights was the appropriately named John Lightburn, who resided on Cockspur Island, near Fort Pulaski, and would make daily trips to the towers to service the lights. James Callan was serving as keeper in 1850, when an inspector noted that the lamps often burned longer than was necessary since it was dangerous to access the towers at high tide. Cornelius Maher, the third keeper of the lights, drowned in 1853 when his boat capsized in the river. Maher's wife, Mary, replaced her husband as keeper and remained at the lights for three more years.

After an 1854 hurricane destroyed the keeper's dwelling and Cockspur Island Lighthouse, the tower was rebuilt in 1856 and outfitted with a fifth-order Fresnel lens. This brick tower, which remains standing today, has a unique feature – its eastern side is shaped like the prow of a ship to better withstand the force of high seas.

When Union forces entered the area in 1861, they took control of Tybee Island and constructed batteries on the island's western shore. The Confederates had retreated to Fort Pulaski, thinking that they would be safe within the fort's seven-foot-thick walls that were constructed using twenty-five million bricks. On April 11, 1862, Union soldiers opened fire on the fort using a new weapon, rifled Parrot guns. These powerful guns were reportedly able to drive their thirty-six-pound shot roughly a mile to the fort and then nearly two feet into the fort's walls. After more than 5,000 such shots had been fired, the fort was severely damaged, and the occupants decided it was wise to surrender before a shot penetrated their powder magazine. The battle lasted just thirty hours, and amazingly, Cockspur Island Lighthouse, which stood in the direct line of fire between Tybee Island and the fort, suffered no damage.

The lights at Oyster Bed and Cockspur Island resumed operation in 1866, after some "considerable rebuilding" was performed to re-establish lights that had been "destroyed by the rebels" during the Civil War. In 1876, the Lighthouse Board noted the following regarding the residence on Cockspur Island for the keepers of Oyster Beds and Cockspur Beacons: "The keeper's dwelling, a small one-story frame building, built on a wooden foundation, is more than twenty years old, and so decayed that further repairs are unadvisable. It is also so near the ground

that during severe gales the water rises above the floor.” The dilapidated dwelling was struck by lightning in April 1880, and then destroyed the following year by a hurricane that temporarily raised the water level twenty-three feet above normal.

Temporary accommodations were arranged for the keepers of the two lights at Fort Pulaski, and then in 1893, six casemates at the fort were fitted up with doors, partitions, windows, and closets to accommodate the head keeper and assistant. In 1902, Congress was petitioned for \$4,000 for a keeper’s dwelling to be erected atop the parapet at Fort Pulaski to replace the casemate accommodations which were “damp, unsanitary, and unsuited to residential purposes.” In 1906, the War Department finally granted the keepers permission to occupy the former Ordnance Sergeant’s residence, and in 1907, this dwelling atop the fort was enlarged to better accommodate the two keepers.

In August 1871, Keeper Patrick Egan set out to service Cockspar Lighthouse during a heavy storm with two of his sons, Michael and Thomas. En route to the lighthouse, the trio’s boat capsized. Patrick and Michael managed to cling to the overturned boat, but Thomas drowned and his body was never recovered.

George Washington Martus was one of the keepers who served during the postbellum period, accepting an assignment to the station in 1881 at the age of eighteen. Martus served until 1884, when he transferred upstream to Elba Island Lighthouse. Martus’ sister Florence lived with him on Elba Island, and for over forty-years, she greeted all the vessels entering and leaving the Port of Savannah with the wave of a handkerchief by day or a lantern by night. She became somewhat of a legend and was known as the “Waving Girl.”

It is not really known what started her tradition of waving at the passing ships, though several legends suggest a reason. The most popular story is that her sweetheart left on a ship from Savannah and promised to come back for her one day. She vowed to wave at every ship until his return – but he never came back. Her friendliness is memorialized by a statue located near the waterfront in Savannah. The statue was sculpted by Felix de Weldon, creator of “Raising the Flag on Iwo Jima,” and shows Florence waving a handkerchief with a lantern and her pet collie by her feet. A celebration was held at Fort Pulaski in 1938 to honor Florence on her seventieth birthday, and a historical sign telling her story has since been placed at Fort Pulaski near the visitor center. Florence passed away in 1943, and a Liberty ship, completed in Savannah that year, was christened with her name.

Carrying on Florence’s tradition at Elba Island was not an easy assignment. Billie Burn’s husband Lance was assigned relief duty on Elba Island for one month in 1939. Billie started enthusiastically waving a white towel by day, and a lantern by night, but after a few nights of getting up to greet each ship, she grew tired and just left the lantern in the window. To acknowledge the lantern’s greeting, the ships would sound three blasts of their horns, which Billie says about blew them out of bed. After thirty miserable days, Billie was eager to wave goodbye to Elba Island.

In 1909, the deep draft ships calling at Savannah started to use the North Channel exclusively, and Cockspar Lighthouse was deactivated. The *Lighthouse Service Bulletin* noted in 1934 that a pair of bald eagles had nested in the old Cockspar Island Light tower and that the birds were frequently seen perching on the balcony railing. At this time, the abandoned, unlit tower was

known as Cockspur Island Beacon and was of interest to many visitors stopping at Fort Pulaski National Monument.

The Coast Guard abandoned the lighthouse as a daymark in 1949, but fortunately the Park Service assumed control of the light in 1958 by presidential proclamation. The tower was repaired in a two-stage restoration effort that lasted from 1995 to 2000. A new lantern room was put in place atop the tower, brickwork was repaired and repointed, and the lighthouse received two coats of whitewash during the project. Cockspur Island Lighthouse, which was relit on March 18, 2007 using a solar-powered beacon, is now part of Fort Pulaski National Monument.

In 2007, it was discovered that shipworms had bored into the lighthouse's wooden support timbers that had been exposed by erosion. Now, shipworms, wave action, and tidal erosion combine to threaten the tower's stability. Recognizing the tenuous state of the tower, the Georgia Trust for Historic Preservation put Cockspur Lighthouse on its 2008 list of ten "Places in Peril." The Park Service has requested \$1.4 million for a thorough restoration, but the money will not likely be provided for several years.

Keepers:

- Head: John H. Lightburn (1849), James Callan (1850), Cornelius Maher (1851 – 1853), Mary Maher (1853 – 1856), Thomas Quinliven (1856), Patrick Egan (1856 – 1867), Thomas F. Floyd (1867 – 1868), Patrick Egan (1868 – 1877), Charles W. Poland (1877 – 1881), George W. Martus (1881 – 1884), Jeremiah Keane (1884 – 1900), Edward L. Floyd (1900 – 1901), Gustaf Ohman (1901 – 1909).
- Assistant: James Cullen (at least 1857 – at least 1859), Joseph Smith (1866 – 1867), John Eagan (1867 – 1870), Thomas Egan (1870 – 1871), Robert Egan (1871 – 1875), John Egan (1875 – 1876), William Jackson (1876 – 1877), George W. Martus (1877 – 1881), James Feeley (1881 – 1884), Peter Johnson (1884), Joseph J. Knight (1884 – 1885), August Haines (1885 – 1886), Lucien H. Raines (1886), Gustav H.W. Deurell (1886 – 1888), Harrik Lehman (1888 – 1891), Hans Thorkildsen (1891 – 1892), John Lindquist (1892 – 1893), Joseph S. Estell (1893), Charles L. Sisson (1893 – 1895), Burwell M. Floyd (1895 – 1897), Fred T. Sisson (1898 – 1900), Gustaf Ohman (1900 – 1901), Anander Loversen (1901 – 1903), Carl Anderson (1903 – 1906), Edward B. Magwood (1906 – 1909).

Photo Gallery: 1

References

1. *Annual Report of the Lighthouse Board*, various years.
2. "The Lighthouses of Georgia," Buddy Sullivan, *The Keeper's Log*, Spring 1988.
3. *Georgia's Lighthouses and Historic Coastal Sites*, Kevin McCarthy, 1998.

Cockspur Island Lighthouse Historic Structures Report
 Fort Pulaski National Monument
 Cockspur Island, Georgia
 U.S. National Park Service

Date: 27 June 2016

Consultants: Stephen E. Hartley, University of York UK
 Paul Hardin Kapp, University of Illinois at Urbana-Champaign

1. Executive Summary

1.1 Commission of Project

The 1858 Cockspur Island Lighthouse, located within Fort Pulaski National Monument, has been subject to various natural and human degradation issues, along with numerous repair campaigns. In 2008, the Lighthouse was listed on the Georgia Trust for Historic Preservation's 2008 Places in Peril due to limited available funding to maintenance, remote location, and natural degradation issues. In 2016, in conjunction the with centennial celebration of the founding of the National Park Service and the 50th anniversary of the passing of the National Historic Preservation Act, Fort Pulaski National Monument applied for and received funding for repairs to the lighthouse under the Centennial Challenge funding program. It was determined by Park Service staff that the most appropriate use of these funds was to update the existing Historic Structures (HSR) Report, last completed in 1994, and to conduct training workshops for Park Service staff within the region. Professor Paul Kapp of the University of Illinois Champaign-Urbana, and Stephen Hartley, PhD candidate at the University of York, were selected to update the existing HSR and conduct the specified training workshops.

During the course of investigation, several issues were discovered within the structure. These include incompatible previous repairs, natural degradation of original and replacement materials, human degradation through visitors use, and overarching concerns about the future of the site due to its location within Lazaretto Creek and the increased pressures facing coastal historic site from global warming and rising sea levels.

The site was found to be in good condition, albeit with areas of concern within the structure. Given the remote location of the site, issues with material storage, lack of utilities on site, and hostile working conditions, a structured restoration plan must be formulated which takes into account the issues facing the site as well as the long term concerns of future viability of the structure from rising sea level threats.

1.2 Timeline of Project

This project was initiated 1 September, 2015. It was begun with site visits by the assessment team, supported by Park Service staff. Throughout the fall, multiple visits were performed on-site, along with desk assessments of previous reports pertaining to the structure accessed through Park Service archives. Concurrently, material tests were





FRIENDS OF COCKSPUR ISLAND LIGHTHOUSE, INC.

P.O. Box 2748,
Tybee Island, Georgia, 31328

August 18, 2019

To Whom it may concern;

Since 1837 The Cockspur Island Lighthouse served Chatham County well for decades directing ships into the south channel of the Savannah River as they navigated to and from the Port of Savannah. By doing so the little white lighthouse made a significant contribution to the growth, development and progress of Chatham County, from which we all benefit to the present day. The Cockspur Island Lighthouse is, therefore, an important Chatham County historic asset at a time when the culture does not consider particularly important an understanding and appreciation of our great country's founding and history, it is important that we do what we can to preserve it. This is an excellent opportunity for us to do so.

In January 2008 a Georgia nonprofit 501c-3 corporation, known as the Friends of Cockspur Island Lighthouse, Inc. was created to pursue the preservation of the lighthouse.

As time passed and detailed assessments of the work were made, the total cost of the project increased significantly.. The cost of the island stabilization cost 1.5 million dollars, completed in 2012. Our assessment of the work needed to preserve the lighthouse tower, is estimated at \$625,000. It will be our goal to provide the \$625,000 for the lighthouse tower preservation & maintenance. For that reason we are asking you to join us in the project as a local sponsor. We are asking you to consider helping us with our upcoming October 19, 2019 Fundraiser with a donation of beverages, wine, beer & soft drinks to go along with our oyster roast & barbecue outing.

It is our hope and plan to continue the tower preservation work as we benefit from these types of fundraising efforts. We are therefore very grateful for your contribution to the project.

The Friends of Cockspur Island Lighthouse will follow-up with more fund-raising activities to raise the necessary resources to cover whatever costs are needed to complete the project.

As President of the Friends of Cockspur Island Lighthouse Inc. I want you to know how much we appreciate your consideration of our requests. In addition, I want to assure you that any investment you make in this project will be used prudently and will be used solely and only for the purpose of preserving the Cockspur Island Lighthouse. Should

you need or require any further information, we will be happy to see that you have everything that you need.

We look forward to hearing from you & hope you join us at this event.

Sincerely,

C. Harvey Ferrelle III
President, Friends of
Cockspur Island
Lighthouse, Inc.



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR CASH CONSIDERATION

Date: 2/10/2021

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Friends of the Tybee Theater, Inc.

Contact Person: Melissa Turner

Address: 10 Van Horne Ave., P.O. Box 2356, Tybee, GA

Contact Email: info@tybeetheater.org Contact Phone #: 912-472-4790

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 20,000

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

Funding will be used to help cover the cost of new air filtration system, enhanced exterior lighting for safety in front & back of Theater, to help underwrite community-wide special events, such as the Polar Plunge, -- all of which enhanced the entertainment offerings for the citizens of Tybee Island

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? yes

Please attach a detailed budget to this request outlining how the money will be used.



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR WAIVERS

Date: 2/10/2021

Organization: Friends of the Tybee Theater, Inc

Event: Theater operations & special events

Date of Event: _____

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

We request maintaining right-of-way parking on streets surrounding the Theater. We also request fee waivers on all special events including but not limited to Tybee Polar Plunge, Tybee Wine Festival. Request waivers on city alcohol, entertainment licenses.

Feb. 12, 2021

Tybee City Council, City Manager, and Mayor,

I just wanted to include an addendum to this application to help further explain our request.

Last year the City elected not to award the Friends of the Tybee Theater funding under the Non-Profit Community Services grant program. Although we have not heard from Council, I believe the decision was made because the Theater was closed for nine months due to the COVID-19 virus and the state-mandated restrictions on occupancy for gatherings of more than 50 people. That situation continues into this year. Although, we fervently hope the virus numbers continue to decline, our community gets vaccinated quickly and we can reopen to full capacity soon.

We have prepared a budget for 2021 based on a full opening in April, although there is no way to know at this time if that will be possible. As you know, we successfully reopened for holiday movies from Thanksgiving to Christmas in 2020, while employing all the necessary health and safety protocols recommended by the CDC, including limiting capacity to 35%. Indeed, we went even further. We purchased a high-tech ionizing air filtration system – the same system that TIMA has installed – to clean the Theater air of viruses, bacteria, allergens, etc. We created the *Lights on for the Holidays* movie series as a gift to the community – a spirit-lifting season of family-friendly entertainment during an otherwise dark time. We topped it off with a beautiful light display at the Theater – at a cost of \$2,500 – to provide a focal point, a gathering spot (in addition to the Tybee Christmas tree) for Tybee's Christmas spirit. And we'll do it again this year.

But, as you know, we closed again after the holidays, as we wait for the pandemic to diminish and for the governor to lift his occupancy restrictions on public gatherings. The Tybee Post Theater needs to reopen. We are a vital part of this community and our community is so eager to come out for movies, music, comedy and more – in, of course, a safe environment. To that end, while we remained closed, we spent significant unbudgeted dollars on sanitation equipment, such as the new air filtration system, and so much more. While we had budgeted \$10,000 on building repairs and maintenance in 2020, we actually spent \$26,969 during the year on roof repairs, painting, electrical wiring of the new dressing trailers and back Green Room patio, along with the new air filtration system, hand sanitizing dispensers, deep disinfecting cleaning of the carpet and auditorium seats, a disinfectant fogger to use between every show and Plexiglass for the concession stand.

And even though we are closed, operating expenses continue while ticket revenue is non-existent. I and our business manager are still on the payroll; we have debt principal and interest payments, property, casualty and flood insurance, utilities – electric, cable, water and sewer -- monthly lawn care, extermination, etc. That's why we need your help, now more than ever, to help us through this pandemic and come out whole on the other side. The City's contribution to the Theater from the new hotel-motel tax has been a tremendous boon. Indeed, we would have ended 2020 deeply in the red if not for the boost from tourism dollars, along with additional grants from the SBA and the Georgia Council for the Arts that I was able to secure for the Theater. We are very grateful for all the support.

Nonetheless, I think it is important for us to seek the Non-Profit Community Service Award for the 2021 year. The Tybee Post Theater is a pillar of this community; the only performing arts and movie venue for

all its citizens, as well as the island's visitors. We provide the lion's share of "Events" on the island, as well as two annual off-season festivals – the Polar Plunge and the Wine Festival – that draw more than 1,000 people each and are revenue generators for the businesses on the island.

It's nothing short of a miracle to me that the Theater is profitable now in its fifth full year, and has been for several years. We have figured out what works – what programming the citizens of Tybee enjoy and what draws them together weekend after weekend in full houses of friends and neighbors laughing, crying and applauding together. I wish each of you could see an entire Theater full of 200 people dancing in the aisles to some great touring tribute band playing music from the 70s. It's a sight to behold. And it happens a lot!

But even as we plan for a grand reopening in 2021 – hopefully sooner rather than later – we are also faced with some challenges. The most crucial being parking. And as you know, we are going to attempt to secure additional parking to ensure the sustainability of the Theater. Our right-of-way parking is working now, but that's not a long-term solution and if we lose the perpendicular parking spaces across Van Horne Ave. from the Theater, or the right-of-way spaces at the nursing home, we'll be in trouble. Whatever solution we come up with is going to be expensive. And as I mentioned in my notes in the application, we must install some lighting in the back parking lot of the Theater where our staff, volunteers, performers and some patrons park to enhance safety. And we're going to have to buy some furniture for the back patio to improve the experience of our performers; we want them to want to keep coming back.

So, we have our work cut out for us. We hope you will consider this application favorably. And we are grateful that you have our backs.



Melissa Turner
Executive Director

2021 BUDGET		(Presumes opening April 1)	
INCOME			
Memberships	41,000		
Donations	42,183		
Government Support/Grants			
SUB TOTAL		83,183	
PROGRAM Income			
Ticket Fees	22,179		
Ticket Sales	219,098		
Sponsorships	1,400		
Theater Rental	5,000		
SUB TOTAL		247,677	
FUNDRAISING INCOME			
Ticket Sales	41,000	(Presumes PP & WF or other events)	
Sponsorships	14,350		
Auctions	19,489		
Other	3,000		
SUBTOTAL		77,839	
BRICKS,STARS&SEATS	6,200	6,200	
CONCESSION SALES			
Sales	61,426		
Cost of Sales	-19,075	42,351	
NET CONC. SALES			
TOTAL OPERATING REV.		457,250	
EXPENSES 2021			
Advertising	15,000		
Bank&CC Fees	27,000		
Building	19,000		
Contract Labor	13,000		
Dues&Memberships	600		
Equipment	12,000		
Fundraising	34,000		
Insurance	21,000		
Interest	25,000		
Licenses&Fees	4,000		
Misc.	200		
Movie Rentals	25,000		
Office&Postage	4,000		
Payroll	110,000		
Payroll Taxes	9,000		
Program Exp.	2,100		
Performance fees	98,000		
Profess. Services	5,000		
Rentals	10,000		
Repairs&Maint.	10,000		
Travel&Entertain.	600		
Utilities	20,000		
Volunteer Exp.	2,000		
TOTAL EXPENSES		\$466,500	
TOTAL INCOME		-9,250	
L/T Debt Payment	32,000		

2:36 PM

01/18/21

Accrual Basis

Friends of the Tybee Theater, Inc
Profit & Loss Prev Year Comparison
 January through December 2020

	Jan - Dec 20	Jan - Dec 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
401 - Membership Income	30,975.00	53,382.50	-22,407.50	-42.0%
402 - Donations	49,463.57	51,022.93	-1,559.36	-3.1%
405 - Government Support	154,252.70	15,000.00	139,252.70	928.4%
410 - Program Income				
411 - Program Ticket Sales	63,359.28	292,609.80	-229,250.52	-78.4%
412 - Program Sponsorships	0.00	11,275.00	-11,275.00	-100.0%
413 - Theater Rental	3,122.00	9,380.00	-6,258.00	-66.7%
Total 410 - Program income	66,481.28	313,284.80	-246,783.52	-78.8%
415 - Bricks, Stars and Seats	8,850.00	7,950.00	-1,100.00	-13.8%
420 - Fundraising Event Income				
421 - Fundraising Event Ticket Sales	26,480.00	94,117.58	-67,637.58	-71.9%
422 - Fundraising Event Sponsorships	500.00	23,600.00	-23,100.00	-97.9%
423 - Fundraising-Auctions	0.00	19,489.00	-19,489.00	-100.0%
420 - Fundraising Event Income - Other	245.00	3,314.00	-3,069.00	-92.6%
Total 420 - Fundraising Event income	27,205.00	140,520.58	-113,315.58	-80.8%
450 - Merchandise Net Income				
451 - Merchandise Sales	20,718.68	79,858.75	-59,040.07	-74.0%
452 - Cost of Goods Sold	-6,105.34	-24,582.38	18,477.02	75.2%
Total 450 - Merchandise Net income	14,613.34	55,066.39	-40,453.05	-73.5%
Total Income	349,840.89	636,207.20	-286,366.31	-45.0%
Gross Profit	349,840.89	636,207.20	-286,366.31	-45.0%
Expense				
600 - Advertising Expenses	5,130.15	20,416.33	-15,286.18	-74.9%
605 - Bank, Ticket & CC Fees	11,745.83	35,323.82	-23,577.99	-66.8%
608 - Building Expenses	15,066.97	16,619.03	-3,532.06	-19.0%
610 - Contract Labor	4,001.12	18,092.50	-14,091.38	-77.9%
617 - Dues & Membership Fees	937.99	1,137.99	-200.00	-17.6%
620 - Equipment	917.21	12,426.03	-11,508.82	-92.6%
625 - Fundraising Expense	14,289.01	34,767.01	-20,478.00	-58.9%
630 - Insurance Expense	18,262.80	23,482.38	-5,219.58	-22.2%
635 - Interest Expense	25,666.09	22,907.95	2,748.14	12.0%
640 - Licenses, Taxes and Fees	1,220.23	3,449.61	-2,229.38	-64.6%
645 - Miscellaneous	419.73	249.24	170.49	68.4%
650 - Movie Rentals	8,912.38	33,289.80	-24,377.52	-73.2%
655 - Office Supplies and Postage	2,801.28	5,291.36	-2,490.08	-47.1%
660 - Payroll				
66080 - Payroll Expenses	19,100.00	0.00	19,100.00	100.0%
660 - Payroll - Other	83,444.33	117,854.84	-34,410.51	-29.2%
Total 660 - Payroll	102,544.33	117,854.84	-15,310.51	-13.0%
661 - Payroll Tax Expense	7,858.08	10,229.29	-2,371.21	-23.2%
665 - Program Expenses	276.36	10,237.34	-9,960.98	-97.3%
66800 - Reconciliation Discrepancies	0.00	0.40	-0.40	-100.0%
670 - Performance Fees	20,426.21	127,862.24	-107,436.03	-84.0%
672 - Professional services	0.00	4,610.00	-4,610.00	-100.0%
675 - Rentals	934.75	21,671.15	-20,736.40	-95.7%
680 - Repairs and Maintenance	11,883.75	9,365.95	2,518.40	26.8%
685 - Travel and Entertainment	345.00	313.89	31.11	9.9%
690 - Utilities Expense	13,949.38	18,046.89	-4,098.31	-22.7%
695 - Volunteer Expenses	32.08	1,130.58	-1,098.50	-97.2%
Total Expense	267,629.72	550,774.92	-283,145.20	-3.8%
Net Ordinary Income	82,211.17	85,432.28	-3,221.11	-3.8%
Other Income/Expense				
Other Income				
910 - Ticket Fees	8,273.00	29,950.00	-21,677.00	-72.4%
915 - Vendor comp/discount	258.15	761.43	-503.28	-66.1%
920 - Interest Income	1,564.14	394.41	1,169.73	296.6%
Total Other Income	10,095.29	31,105.84	-21,010.55	-67.6%
Net Other Income	10,095.29	31,105.84	-21,010.55	-67.6%
Net Income	92,306.46	116,538.12	-24,231.66	-20.8%



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract
- Community Services Contract Consideration
for _____ (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

(circle all that apply)

1) I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Signature of Applicant

2/11/2021
Date
Melissa Turner
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 16 DAY OF February, 2021

Notary Public Janet R LeViner

My Commission Expires: 10-15-24

Janet R LeViner
NOTARY PUBLIC
Chatham County, GEORGIA
My Commission Expires 10/15/2024

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR CASH CONSIDERATION

Date: 5-3-21

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee Island Irish Heritage Parade

Contact Person: Jim Burke

Address: 305 Jones Ave Tybee Island

Contact Email: c.burke64@yahoo.com Contact Phone #: 912-663-5478

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 2500⁰⁰

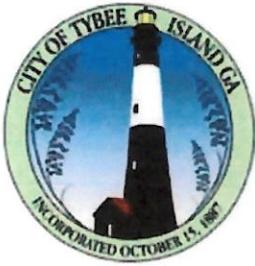
Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

Inviting Bands, Flags, Decorations, Insurance
Lunch portables Golf carts

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? YES

Please attach a detailed budget to this request outlining how the money will be used.



City of Tybee Island Community Services Contract
Fiscal Year 2021-22

APPLICATION FOR WAIVERS

Date: 5-3-21

Organization: TYBEE IRISH HERITAGE ORGANIZATION

Event: TYBEE IRISH HERITAGE PARADE

Date of Event: MARCH 12, 2022

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

RENT FOR FACILITIES; TRAFFIC CONTROL; BARRICADES;
CLEANUP; TRASH; PORT-O-LETS;
RENT/RESERVE MEMORIAL PARK



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit, *(circle all that apply)*
- Contract

▪ **Community Services Contract Consideration**
 for _____ *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

James Burk Jr.

 Signature of Applicant

5-4-21

 Date

James Burk Jr.

 Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
 THE 1 DAY OF May, 2021

Notary Public *Sharon S. Shaver*

My Commission Expires: _____

Sharon S. Shaver
 Notary Public, Chatham County, GA
 My Commission Expires December 4, 2023

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:



City of Tybee Island Community Services Contract
Fiscal Year 2021-22

APPLICATION FOR CASH CONSIDERATION

Date: 2/15/2021

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: The Tybee Arts Association

Contact Person: Renee DeRossett

Address: 1015 BUTLER AVE, Tybee Island, GA. 31328

Contact Email: reneederossett@gmail.com Contact Phone #: 912 596 4992

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 10,000

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

We ask for your consideration to grant us the requested funds to continue to better provide our community with multiple programs in the arts. We need new equipment for our dance programs, such as a removeable marlay dance floor, the required sub flooring and other equipment such as ballet bars and mats. We also ask for your help to fund our upcoming productions.

What percentage of these funds will be matched by your organization? 50%

Will this event or program bring visitors to Tybee Island in off-peak season or months? yes

Please attach a detailed budget to this request outlining how the money will be used.



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract

(circle all that apply)

- Community Services Contract Consideration

for Renee DeRossett (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Renee DeRossett
Signature of Applicant

2/15/21
Date

Renee DeRossett
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 15 DAY OF February, 2021

Notary Public Justin L Fowler
My Commission Expires: 08/20/2021
Chatham County, GEORGIA

Note: O.C.G.A. § 50-36-1(e)(2) requires applicants under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

INTERNAL REVENUE SERVICE
 DISTRICT DIRECTOR
 P. O. BOX 2508
 CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 09 1997

TYBEE ARTS ASSOCIATION INC
 PO BOX 2344
 TYBEE ISLAND, GA 31328-2344

Employer Identification Number:
 58-2274131
 OLN:
 317126679
 Contact Person:
 D. A. DORNING
 Contact Telephone Number:
 (513) 241-5199
 Accounting Period Ending:
 December 31
 Foundation Status Classification:
 509(a)(2)
 Advance Ruling Period Begins:
 July 24, 1996
 Advance Ruling Period Ends:
 December 31, 2000
 Addendum Applies:
 Yes

Dear Applicants:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045 (08/06)

8:19 PM
02/09/21
Cash Basis

Tybee Arts Association
Profit & Loss
January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
Other Types of Income	
Donations	1,777.00
Membership Dues	1,065.00
Miscellaneous Revenue	87.27
Rental Income	300.00
Total Other Types of Income	3,229.27
Program Income	
Education	175.00
Total Program Income	175.00
Total Income	3,404.27
Gross Profit	3,404.27
Expense	
Business Expenses	
Business Registration Fees	940.00
Total Business Expenses	940.00
Contract Services	
Accounting Fees	1,570.00
Total Contract Services	1,570.00
Events	
Costumes	248.72
Permits	960.00
Printing	33.00
Set	165.17
Total Events	1,406.89
Facilities and Equipment	
Equipment	1,940.35
Utilities	2,769.61
Total Facilities and Equipment	4,709.96
Operations	
Bank Charges	6.48
Merchant Fees	43.14
Postage	56.00
Supplies	92.37
Telephone	1,540.61
Website Support	1,016.00
Total Operations	2,754.60
Other Types of Expenses	
Insurance - Liability, D and O	2,013.00
Total Other Types of Expenses	2,013.00
Total Expense	13,394.45
Net Ordinary Income	-9,990.18
Net Income	-9,990.18

Tybee Arts Association
Profit & Loss
2018 through 2020 with 2021 Budget

	Jan - Dec 18	Jan - Dec 19	Jan - Dec 20	2021 Budget
Ordinary Income/Expense				
Income				
Event Income				
Advertisement in Programs	1,575.00	1,400.00	0.00	500.00
Performance Income	15,794.25	15,465.84	0.00	5,000.00
Total Event Income	17,369.25	16,865.84	0.00	5,500.00
Hospitality Sales	11.21	1,023.00	0.00	-
Other Types of Income				
Donations				
Designated for chairs	0.00	0.00	1,630.00	
Donations - Other	213.00	1,398.00	147.00	200.00
Total Donations	213.00	1,398.00	1,777.00	200.00
Grants	2,000.00	1,000.00	0.00	2,000.00
Membership Dues	1,915.00	985.00	1,065.00	1,200.00
Miscellaneous Revenue	622.36	417.16	87.27	100.00
Rental Income	0.00	200.00	300.00	360.00
Total Other Types of Income	4,750.36	4,000.16	3,229.27	3,860.00
Proceeds from Art Show	2,065.18	0.00	0.00	-
Program Income				
Education				
Classes	781.00	820.75	175.00	800.00
Theater Camp	977.50	570.00	0.00	500.00
Workshops	2,983.76	-400.00	0.00	-
Education - Other	0.00	0.00	0.00	-
Total Education	4,742.26	990.75	175.00	1,300.00
Total Program Income	4,742.26	990.75	175.00	1,300.00
Total Income	28,938.26	22,879.75	3,404.27	10,660.00
Gross Profit	28,938.26	22,879.75	3,404.27	10,660.00
Expense				
Business Expenses				
Business Registration Fees	0.00	940.00	940.00	20.00
Dues	460.00	0.00	0.00	-
Total Business Expenses	460.00	940.00	940.00	20.00
Contract Services				
Accounting Fees	3,180.00	2,670.00	1,570.00	1,500.00
Legal Fees	0.00	-107.50	0.00	-
Outside Contract Services	1,135.51	1,400.00	0.00	-
Total Contract Services	4,315.51	3,962.50	1,570.00	1,500.00
Events				
Advertising	177.00	0.00	0.00	-
Casual Labor	3,134.56	3,475.00	0.00	1,200.00
Costumes	54.77	99.13	248.72	100.00
Hospitality	951.63	733.60	0.00	500.00
Music/Scripts	0.00	198.35	0.00	200.00
Other Performance Expenses	0.00	200.00	0.00	200.00
Permits	4,287.20	1,800.00	960.00	900.00
Printing	998.75	812.00	33.00	1,000.00
Set	2,118.14	1,677.17	165.17	200.00
Supplies for Events	204.21	88.78	0.00	200.00
Wrap Party	0.00	53.50	0.00	-
Total Events	11,926.26	8,937.53	1,406.89	4,500.00
Facilities and Equipment				
Equipment	0.00	0.00	1,940.35	-
Repairs & Maintenance-Building	79.69	99.70	0.00	-
Utilities	3,477.69	3,281.64	2,769.61	3,000.00
Total Facilities and Equipment	3,557.38	3,381.34	4,709.96	3,000.00
Operations				
Bank Charges	84.43	0.00	6.48	-
Merchant Fees	294.43	152.38	43.14	200.00
Postage	121.80	67.00	56.00	50.00
Supplies	242.12	0.00	92.37	100.00
Telephone	1,443.44	1,488.94	1,540.61	1,500.00
Website Support	816.00	0.00	1,016.00	1,416.00
Total Operations	3,002.22	1,708.32	2,754.60	3,266.00
Other Types of Expenses				
Insurance - Liability, D and O	1,940.00	1,965.00	2,013.00	2,013.00
Other Costs	234.14	0.00	0.00	-
Total Other Types of Expenses	2,174.14	1,965.00	2,013.00	2,013.00
Total Expense	25,435.51	20,894.69	13,394.45	14,299.00
Net Ordinary Income	3,502.75	1,985.06	-9,990.18	(3,639.00)
Net Income	3,502.75	1,985.06	-9,990.18	(3,639.00)

Tybee Arts Association
Profit & Loss
2018 through 2020 with 2021 Budget

Item #3.

	<u>Jan - Dec 18</u>	<u>Jan - Dec 19</u>	<u>Jan - Dec 20</u>	<u>2021 Budget</u>
Ordinary Income/Expense				
Income				
Event Income				
Advertisement in Programs	1,575.00	1,400.00	0.00	500.00
Performance Income	15,794.25	15,465.84	0.00	5,000.00
Total Event Income	<u>17,369.25</u>	<u>16,865.84</u>	<u>0.00</u>	<u>5,500.00</u>
Hospitality Sales	11.21	1,023.00	0.00	-
Other Types of Income				
Donations				
Designated for chairs	0.00	0.00	1,630.00	
Donations - Other	213.00	1,398.00	147.00	200.00
Total Donations	<u>213.00</u>	<u>1,398.00</u>	<u>1,777.00</u>	<u>200.00</u>
Grants	2,000.00	1,000.00	0.00	10,000.00
Membership Dues	1,915.00	985.00	1,065.00	1,200.00
Miscellaneous Revenue	622.36	417.16	87.27	100.00
Rental Income	0.00	200.00	300.00	360.00
Total Other Types of Income	<u>4,750.36</u>	<u>4,000.16</u>	<u>3,229.27</u>	<u>11,860.00</u>
Proceeds from Art Show	2,065.18	0.00	0.00	-
Program Income				
Education				
Classes	781.00	820.75	175.00	800.00
Theater Camp	977.50	570.00	0.00	500.00
Workshops	2,983.76	-400.00	0.00	-
Education - Other	0.00	0.00	0.00	-
Total Education	<u>4,742.26</u>	<u>990.75</u>	<u>175.00</u>	<u>1,300.00</u>
Total Program Income	<u>4,742.26</u>	<u>990.75</u>	<u>175.00</u>	<u>1,300.00</u>
Total Income	<u>28,938.26</u>	<u>22,879.75</u>	<u>3,404.27</u>	<u>18,660.00</u>
Gross Profit	28,938.26	22,879.75	3,404.27	18,660.00
Expense				
Business Expenses				
Business Registration Fees	0.00	940.00	940.00	20.00
Dues	460.00	0.00	0.00	-
Total Business Expenses	<u>460.00</u>	<u>940.00</u>	<u>940.00</u>	<u>20.00</u>
Contract Services				
Accounting Fees	3,180.00	2,670.00	1,570.00	1,500.00
Legal Fees	0.00	-107.50	0.00	-
Outside Contract Services	1,135.51	1,400.00	0.00	-
Total Contract Services	<u>4,315.51</u>	<u>3,962.50</u>	<u>1,570.00</u>	<u>1,500.00</u>
Events				
Advertising	177.00	0.00	0.00	-
Casual Labor	3,134.56	3,475.00	0.00	1,200.00
Costumes	54.77	99.13	248.72	100.00
Hospitality	951.63	733.60	0.00	500.00
Music/Scripts	0.00	198.35	0.00	200.00
Other Performance Expenses	0.00	200.00	0.00	200.00
Permits	4,287.20	1,800.00	960.00	900.00
Printing	998.75	812.00	33.00	1,000.00
Set	2,118.14	1,677.17	165.17	200.00
Supplies for Events	204.21	88.78	0.00	200.00
Wrap Party	0.00	53.50	0.00	-
Total Events	<u>11,926.26</u>	<u>8,937.53</u>	<u>1,408.89</u>	<u>4,500.00</u>
Facilities and Equipment				
Equipment	0.00	0.00	1,940.35	5,000.00
Repairs & Maintenance-Building	79.89	99.70	0.00	-
Utilities	3,477.69	3,281.64	2,789.61	3,000.00
Total Facilities and Equipment	<u>3,557.38</u>	<u>3,381.34</u>	<u>4,709.96</u>	<u>10,000.00</u>
Operations				
Bank Charges	84.43	0.00	6.48	-
Merchant Fees	294.43	152.38	43.14	200.00
Postage	121.80	67.00	56.00	50.00
Supplies	242.12	0.00	92.37	100.00
Telephone	1,443.44	1,488.94	1,540.61	1,500.00
Website Support	816.00	0.00	1,016.00	1,416.00
Total Operations	<u>3,002.22</u>	<u>1,708.32</u>	<u>2,754.60</u>	<u>3,266.00</u>
Other Types of Expenses				
Insurance - Liability, D and O	1,940.00	1,965.00	2,013.00	2,013.00
Other Costs	234.14	0.00	0.00	-
Total Other Types of Expenses	<u>2,174.14</u>	<u>1,965.00</u>	<u>2,013.00</u>	<u>2,013.00</u>
Total Expense	<u>25,435.51</u>	<u>20,894.69</u>	<u>13,394.45</u>	<u>21,299.00</u>
Net Ordinary Income	<u>3,502.75</u>	<u>1,985.06</u>	<u>-9,990.18</u>	<u>(2,639.00)</u>
Net Income	<u>3,502.75</u>	<u>1,985.06</u>	<u>-9,990.18</u>	<u>(2,639.00)</u>



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR CASH CONSIDERATION

Date: _01/28/2021_

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee Beach Bum Parade Committee_____

Contact Person: _Jack Boylston_____

Address: PO BOX 895 31328_____

Contact Email: tybeejack@live.com Contact Phone #: _912-658-8134_

Is this organization an IRS approved 501(C) 3 Non-Profit? _____Yes ___X___No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: waivers_____

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

What percentage of these funds will be matched by your organization? _____

Will this event or program bring visitors to Tybee Island in off-peak season or months? _____

Please attach a detailed budget to this request outlining how the money will be used.



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR WAIVERS

Date: 01/28/2021

Organization: Tybee Beach Bum Parade Committee

Event: 2021 Beach Bum Parade

Date of Event: May 20, 2021

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

No parking on Butler Ave during parade day
 French barricades from 14th to Tybrisa St
 Police presence for traffic control
 Close off north beach parking lot for parade staging
 Post parade cleanup



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

Business License or Occupational Tax Certificate, Alcohol License,

- Taxi Permit,
- Contract
- **Community Services Contract Consideration**
for Jack Boylston (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

1) X I am a United States citizen.

OR

2) X I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

[Signature]
Signature of Applicant

2/7/21
Date

Jack Boylston
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 9 DAY OF February , 20 21

Notary Public [Signature]

My Commission Expires: 10-15-24

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

Janet R LeViner
NOTARY PUBLIC
Chatham County, GEORGIA
My Commission Expires 10/15/2024



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

Date: February 12, 2021

**Organization requesting City of Tybee Island Community Services Contract
Consideration:**

Name of Organization: Tybee Beautification Association

Contact Person: Deb Barreiro

Address: P.O. Box 604 Tybee Island, GA 31328

Contact Email: tybeedogpark@hotmail.com **Contact Phone** 912.398.0552

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes

If "yes", please attach your most recent audited financial statement, a copy of your IRS determination letter and a copy of your current budget detailing the planned use for the awarded funds.

Amount of funds requested: \$1,770

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit: Please see attached project descriptions and associated budgets.

What percentage of these funds will be matched by your organization?

100% In Kind Labor

Will this event or program bring visitors to Tybee Island in off-peak season or months?

Potentially

Please attach a detailed budget to this request outlining how the money will be used.

Project descriptions and budgets are attached as requested.



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR WAIVERS

Date: February 12, 2021

Organization: Tybee Beautification Association, Inc

Event: Pollinator Program Part II

Date of Event: TBD

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

Requesting use of the Post Theater to host a continuing series of Public Education & Outreach events that focuses on Drought Tolerant Native Plants that thrive in coastal Georgia. We will be partnering with UGA Extension Services to deliver the program that is specifically tailored to the coastal community.



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract

(circle all that apply)

▪ **Community Services Contract Consideration**

for _____ *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) _____ I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

[Handwritten Signature]

Signature of Applicant

2/12/2021

Date

DEBORAH BARREIRO

Printed Name

NA

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE *12* DAY OF *February*, 20 *21*

Notary Public *[Handwritten Signature]*

Sharon S. Shaver
Notary Public, Chatham County, GA
My Commission Expires December 4, 2023

My Commission Expires: _____

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

Tybee Island Community Garden
2021 Funding Request



June 2020

Tybee Beautification Association (TBA) currently maintains thirty (30) raised garden beds in Memorial Park known as Tybee Island Community Garden (TICG). TICG, established in 2010 hosts community members who tend the beds as well as a shared herb garden, a fig tree, a pomegranate tree and two meyer lemon trees. The citrus trees & fig tree are located adjacent to the breezeway between the Gym and old school. Their high visibility is a point of fascination for passersby. As a result, the fig & citrus trees are often the target of casual pilfering. As a result, not much mature fruit is harvested.

Tybee Island Community Garden
2021 Funding Request



Meyer Lemons (approximately 8 years old)



Maturing Lemons



Maturing Pomegranate Fruit



Maturing Figs

TBA's request this grant cycle is for funding to establish a small community citrus orchard that will initially consist of eight (8) citrus trees (various varieties).

Tybee Island Community Garden
2021 Funding Request



TBA volunteers will work with COTI to site the orchard. Once planted, TBA will care for the Community Orchard. The bounty will be shared with the community. Since fruit often matures simultaneously, the harvest will be shared with the community, as well as Rising Tyde, the volunteer run food bank on the island.

Community Citrus Orchard Budget

\$ 480	Eight Citrus Trees
\$ 60	Fig Tree
\$ 250	Irrigation gators, water transport equipment (hoses, & cart)
\$ 500	Soil amendments and seasonal fertilizer (applied 3x annually)
\$1290	Total request for TICG installation of a small community orchard

In addition, TBA is requesting funds for the continued maintenance of our city projects which include East Gate, City Hall Marquee & the Guardhouse.

\$ 80	Marquee City Hall
<u>\$400</u>	<u>East Gate & Guardhouse</u>
\$480	Total request for TBA maintained projects on City Property

Form 990-N

Electronic Notice (e-Postcard)

OMB No. 1545-2085

Department of the Treasury
Internal Revenue Service

for Tax-Exempt Organization not Required to File Form 990 or 990-EZ

2020

Open to Public Inspection

A For the 2020 Calendar year, or tax year beginning 2020-01-01 and ending 2020-12-31**B** Check if available

- Terminated for Business
- Gross receipts are normally \$50,000 or less

C Name of Organization: TYBEE BEAUTIFICATION ASSN INCPO Box 604, tybee island,GA, U.S. 31328**D** Employee IdentificationNumber 58-1728129**E** Website.**F** Name of Principal Officer: deb barreiro104 7th street, tybee island,GA, U.S. 31328

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.



STATE OF GEORGIA

Secretary of State
Corporations Division
313 West Tower
2 Martin Luther King, Jr. Dr.
Atlanta, Georgia 30334-1530

RECEIPT

Transaction Details

Product Description	Business Name	Control No.	Shipped	Order Date	Item Cost	Expedite Fee	Service Charge	Total
Annual Registration	TYBEE BEAUTIFICATION ASSOCIATION, INC.	J713277	Online	02/08/2021	90.00	0.00	0.00	90.00

Invoice Total: \$90.00

Payment Details

Payment Type	Check/Reference No.	Amount
Credit Card - VISA	#####4337	90.00

Payment Total: \$90.00

Mailing Address: Georgia Secretary of State, Corporations Division, 2 MLK Jr. Dr. SE, Suite 313 Floyd West Tower, Atlanta, Georgia 30334-1530

Phone: (404) 656-2817 | **Website:** <http://www.sos.ga.gov/>



Manage Form 990-N (e-Postcard)

[Home](#) | [Security Profile](#) | [Logout](#)

EIN	Organization Name	Tax Year	End Date	Created On	Status	Submission ID	Action
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2015	12-31-2015	04-18-2016	Pending	10065520161090125064	Get Updated Status
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2016	12-31-2016	04-17-2017	Accepted	10065520171071035390	
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2017	12-31-2017	04-24-2018	Accepted	10065520181141950780	
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2018	12-31-2018	12-17-2019	Accepted	10065520193513350776	
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2019	12-31-2019	02-14-2020	Accepted	10065520200453494580	
58-1728129	TYBEE BEAUTIFICATION ASSN INC	2020	12-31-2020	02-08-2021	Accepted	10065520210394313769	

««« Prev Page 1 v Next »»»

CREATE NEW FILING



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR CASH CONSIDERATION

Date: 2/11/2021

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee Island American Legion Post #154

Contact Person: Jerris Bryant

Address: 10 Veterans Drive

Contact Email: 154@tybeelilandamericanlegion.org Contact Phone #: 912-665-7828

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 12,500.00

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:
See attached

What percentage of these funds will be matched by your organization? See attached

Will this event or program bring visitors to Tybee Island in off-peak season or months? Yes

Please attach a detailed budget to this request outlining how the money will be used.

P.O. Box 2749 -- 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(912) 786-4573 -- FAX (912) 786-9465
www.cityoftybee.org

American Legion 154
Description of how funds will be used

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit.

The American Legion on Tybee is 80 years old in 2021 and some events that the Legion, Ladies Auxiliary, and Sons of the Legion plan and prepare for are the children's annual Easter Egg hunt, children's Christmas party, Patriot Day, color guard for various functions, fundraisers for citizens that need assistance, Tybee Prom, fundraisers for hurricane victims, Christmas gifts for the local nursing home, flag retirements, and other events. We support various groups including the US Naval Sea Cadets – young people from 11 to 18 years old that are interested in the military, Boy's State, Girl's State, Fishing with a Veteran, Boy Scouts, Legacy Irish Dancers, YMCA, Tybee Food Pantry, TIMA, the Shriner's for their chicken dinner for veterans, and other Legion posts. We provide American and POW flags for City Hall, the local nursing home, Fort Pulaski, Fire Department, Fresh Air Home, and the veteran's memorial.

The Legion family is comprised of Tybee residents and out of state members; some members are still active in the military serving at posts throughout the world. Yes, the American Legion is a veteran's organization, but it has a core group of Tybee residents that volunteer whenever they are needed. When a member hears of another resident in need, whether a house fire or someone is unable to work because of a major medical issue, the Legion has provided fundraisers, dinners, breakfasts, and other events to help that person or family. Our dedicated volunteers are caring citizens that believe in Americanism, patriotism, and dedication to our local community.

The Legion hall has not been painted since July 1998 and over the years thousands of people have been in and out of the hall for various reasons. Funds will be used for the paint, supplies, labor, and rental of equipment needed to reach the ceiling.

The hall is used for various groups, locally and out-of-town, to rent for weddings, anniversaries, class reunions, training sessions, meetings, and other events. Every Friday we have bingo that local and out-of-town guests enjoy.

Out-of-town guests book hotel reservations or utilize vacation rentals, eat at local restaurants, drink at local bars, pay for parking, use taxi services, and visit the museums and shops on the island which bring in tax revenue for the City which in turn benefits all citizens of the island.

Since 1946, the American Legion has had use of the building and allows people to use the hall at no charge for certain gatherings such as celebrations of life and fundraisers. In the past we have had City functions ranging from new Council members inauguration to the annual employee banquet.

American Legion 154
Description of how funds will be used

What percentage of these funds will be matched by your organization?

Through the years the Legion has always been extremely frugal with our revenue because the 109 year old building is always needing some type of repair whether it is plumbing, electrical, mechanical, painting, new flooring, etc. We have taken excellent care of the building over the years and made many improvements.

We have included not only the 2020 but also the 2019 revenue statement. As you can tell by our 2019 revenue statement, we cleared \$37,321.00 in preparation for the painting project along with floor repairs. With COVID-19, in 2020, we lost \$25,900 because we were closed for several months, weddings and events were cancelled, bingo was cancelled, but we continued to pay our staff and all of our bills. With the continuing pandemic, we are unsure when bingo will be allowed to restart (bingo is governed by the GBI), have had very few calls about hall rentals, and are relying on our Thursday night dinners and canteen sales to make ends meet each month.

In reference to the matching funds, we have already started pulling out nails and staples along with prepping the walls which will save on the labor costs. We have already purchased 15 gallons of black paint.

We also offer any City employee the opportunity to rent the hall for the member price of \$250.00 (does not include bartender or cleaning). This would include new employees, temporary employees, and employees that booked the hall but left the City's employment before the event date.

	A	B	C	D	E	F
489	DECEMBER 2020 BALANCE SHEET					
490	Credits					YTD
491		Canteen	\$3,330.00			\$44,224.04
492		Hall bar	\$0.00			\$6,607.00
493		Bingo	\$0.00			\$18,790.00
494		Dinners	\$1,934.00			\$26,563.00
495		Member dues	\$385.00			\$7,030.00
496		Hall Rental	\$0.00			\$2,950.00
497		Cleaning	\$0.00			\$1,050.00
498		Bartender	\$0.00			\$600.00
499		Fundraisers	\$0.00			\$11,033.00
500		Donations	\$1,219.00			\$16,218.45
501		Saleable	\$0.00			\$100.00
502		Misc	\$0.00			\$1,582.06
503			\$6,868.00			\$136,747.55
504						
505	Debits	Liquor/Beer/Wine		\$1,308.92		\$21,914.43
506		Bar Supplies		\$160.50		\$4,301.77
507		Taxes		\$168.45		\$10,100.57
508		Payroll		\$1,279.19		\$15,147.45
509		Utilities		\$1,708.79		\$20,733.21
510		Bank Note		\$1,046.71		\$15,680.26
511		Food		\$875.07		\$11,245.01
512		Off Supp/Postage		\$64.79		\$636.35
513		Member Dues		\$375.00		\$5,685.00
514		Maint/Repairs		\$45.00		\$12,512.06
515		Equipment		\$0.00		\$1,968.50
516		Bingo		\$0.00		\$1,490.70
517		Paper Products		\$0.00		\$1,876.57
518		Cleaning		\$482.10		\$2,844.38
519		Insurance		\$581.00		\$9,726.36
520		Dues / Fees		\$300.00		\$1,195.99
521		Credit card expense		\$129.37		\$1,703.25
522		Color Guard		\$0.00		\$52.27
523		Media		\$9.99		\$1,188.77
524		Accountant		\$0.00		\$950.00
525		Donations		\$0.00		\$750.00
526		Flags		\$0.00		\$0.00
527		Saleable items		\$0.00		\$0.00
528		Fundraisers		\$0.00		\$19,464.15
529		Refunds		\$0.00		\$1,480.00
530		Misc.		\$0.00		\$0.00
531				\$8,534.88		\$162,647.05

	A	B	C	D	E	F
588	DECEMBER 2019 BALANCE SHEET					
589	Credits					YTD
590		Canteen	\$4,246.50			\$81,364.73
591		Hall bar	\$999.00			\$21,743.50
592		Bingo	\$3,710.00			\$66,517.00
593		Dinners	\$1,479.00			\$51,375.06
594		Member dues	\$305.00			\$6,867.00
595		Hall Rental	\$0.00			\$7,875.00
596		Bartender	\$0.00			\$1,500.00
597		Cleaning	\$0.00			\$1,400.00
598		Fundraisers	\$5,300.00			\$31,000.00
599		Donations	\$40.00			\$10,147.00
600		Saleable	\$160.00			\$1,876.00
601		Misc	\$0.00			\$104,659.58
602			\$16,239.50			\$386,324.87
603						
604	Debits	Liquor/Beer/Wine		\$4,480.02		\$54,840.45
605		Bar Supplies		\$898.90		\$8,395.14
606		Taxes		\$841.02		\$19,195.43
607		Payroll		\$1,556.94		\$20,092.36
608		Utilities		\$1,812.09		\$22,229.70
609		Bank Note		\$1,586.71		\$21,100.52
610		Food		\$1,400.97		\$28,691.59
611		Off Supp/Postage		\$0.00		\$1,426.20
612		Member Dues		\$150.00		\$5,520.00
613		Kitchen Expenses		\$218.00		\$973.87
614		Maint/Repairs		\$7,572.80		\$89,502.50
615		Bingo		\$0.00		\$3,799.45
616		Paper Products		\$308.68		\$4,852.63
617		Cleaning		\$562.45		\$7,035.94
618		Insurance		\$547.00		\$11,042.20
619		Dues / Fees		\$0.00		\$870.00
620		Credit card expense		\$586.18		\$2,483.72
621		Color Guard		\$0.00		\$541.95
622		Media		\$0.00		\$1,085.21
623		Equipment		\$0.00		\$33,983.67
624		Accountant		\$0.00		\$900.00
625		Donations		\$752.38		\$4,460.38
626		Refunds		\$0.00		\$1,850.00
627		Flags		\$0.00		\$1,366.99
628		Rental Person		\$0.00		\$125.00
629		Saleable items		\$0.00		\$1,968.05
630		Misc.		\$0.00		\$671.00
631				\$23,274.14		\$349,003.95

THE AMERICAN LEGION
NATIONAL HEADQUARTERS

OFFICE OF THE
NATIONAL JUDGE ADVOCATE
P.O. BOX 1055
INDIANAPOLIS, IN 46206

*Fall
POST 154*

September 8, 2010

George Walker, Commander
American Legion Tybee Island Post No. 154
11 Hanging Moss Dr.
Savannah, Georgia 31410

Dear Commander Walker:

In reply to your recent request, The National Organization of The American Legion was granted its exempt status by the Internal Revenue Service in 1934. In February of 1946, we submitted to the central office of the Internal Revenue Service a complete listing of all Departments and Posts extant in the Legion up to and including December 31, 1945. With our submission we requested a group ruling which would extend exemption from the payment of federal income tax for those Departments and Posts designated in our listing.

Each year since 1946 supplemental listings have been transmitted to the Internal Revenue Service for an over-all group ruling covering those Departments and Posts chartered during the previous year. Group rulings have been issued yearly by the Internal Revenue Service covering those Departments and Posts. *Since Tybee Island Post No. 154 was chartered on October 24, 1940, it was included in our original listing.* Enclosed is a copy of the original ruling.

Section 101(3) referred to in the exemption letter corresponds to Section 501 (c) (4) of the 1954 Code. The American Legion, its component Departments and Posts, were exempt from the payment of federal income tax under this Section up to and including the year 1972. By virtue of the passage of Public Law 92-418 on August 29, 1972, veterans' organizations were given a separate classification under the Code, Section 501(c)(19). A copy of that ruling is also enclosed.

Also enclosed please find a copy of a letter we received from the Internal Revenue Service dated February 17, 1976, wherein the National Organization, Departments and Posts were instructed to use the number 0925 as their Group Exemption Number (GEN) when filing their Form 990.

In addition, the status of The American Legion and its Departments and Posts may allow acceptance of charitable gifts and bequests. The following might be of assistance to you.

Deductability of Contributions to The American Legion is governed by 26 U.S.C. 170 (c) (3) Internal Revenue Code of 1954, as amended.

Deductibility for bequests is established by 26 U.S.C. Section 2055 (a) (4).

September 8, 2010
Page #2

Section 170(c)(3) reads as follows:

"Section 170. Charitable, etc., contributions and gifts

(a) Allowance of deduction

(1) General Rule. - There shall be allowed as a deduction any charitable contribution (as defined in sub-section (c) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary or his delegate.

(c) Charitable contribution defined. For purposes of this section the term 'charitable contribution' means a contribution or gift to or for the use of -

(3) A post or organization of war veterans, or an auxiliary unit or society of, or trust or foundation for, any such post or organization -

(A) organized in the United States or any of its possessions, and

(B) no part of the net earnings of which inures to the benefit of any private shareholder or individual."

According to the records at The American Legion National Headquarters, your Post EIN is 58-6068030.

I trust the foregoing information is what you needed. If there are any questions, please do not hesitate to call me.

Sincerely,


P. B. OEDERDONK, JR.
National Judge Advocate

cc: Dept. Commander-Georgia
Dept. Adjutant
Dept. NECman
Dept. Judge Advocate



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract
- **Community Services Contract Consideration**
for Jenna Bryant (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

(circle all that apply)

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Jenna A. Bryant
Signature of Applicant

02/11/2021

Date

Jenna Bryant

Printed Name

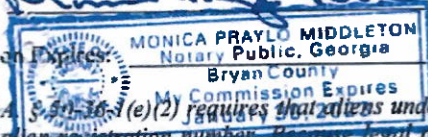
* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 11th DAY OF February, 2021

Notary Public

Monica Praylo Middleton

My Commission Expires:



Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

Estimate 1104 from Boyce's Handyman Services

Hide Ad

Boyce's Handyman Services LLC -

To rlybce@comcast.net

Reply Forward Delete

Attachment View

Please review the estimate below. We look forward to working with

Thanks for your business!
Boyce's Handyman Services

Boyce's Handyman Services LLC
394 MANOR DR
SAVANNAH, GA 31404 US
912980781

ADDRESS
Rion Yellow
American Legion Post 154
10 Veterans Drive
Tybee Island, Ga 31228

ESTIMATE# 1104 DATE 06/19/2020

Estim
Estimate #: 1104
Estimate Date: 06/19/2020
Total: \$12,500.00
The complete version has been

Estimate

J.K.

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	02 Gln Work	Site Work -Prep the hall by taping and covering all light fixtures, speakers, windows, doors and flooring. -Paint the two gable ends of the building black to match the ceiling. -Paint the entire ceiling and runner black. *Paint 600 walls 2000 sqft with white. Lobby on *would need 6 buckets of white for walls	1	12,500.00	12,500.00
TOTAL					\$12,500.00



Sorry, there is no preview available.

Accepted By

To print this file, please use "Print as PDF" in the viewer.

Ad Info Ad Feedback (https://ips-
(https://myadify.com/adinformation/boyce@comcast.net/1104)
id:09527656-124254-2733770-
1412-4247-be9f-
24923426622641D-4800000102

The Paint Platoon <quickbooks@notification.intuit.com>

6/23/2020 3:24 PM

Estimate 1035 from The Paint Platoon

To rvybee@comcast.net

Hi Rob,
Thanks for allowing us to provide this estimate. Please review the attachment and let me know if you have any questions. As a fellow veteran, I would love to help Post 154 and I will not be charging anything for my time or oversight. The estimate covers crew labor and related supplies (excluding paint). We stand ready whenever it makes sense for the Post.

Thank you,

Jeff
812-755-0571

The Paint Platoon

----- Estimate -----

688 Landings Way
Savannah, GA 31411 US
<https://thepaintplatoon.com/>

Estimate #: 1035
Date: 06/23/2020
Exp. Date: \$11,000.00

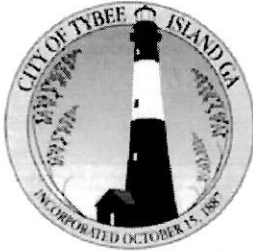
Address:

Ron Vollmer
10 Veterans Drive
Tybee Island, Ga 31328

Date	Service	Description	Qty	Rate	Amount
06/23/2020	Painting	Sprep and paint banquet hall. Care will be taken to cover floor and sensitive items such as A/V equipment. Paint to be purchased by the Post. Estimated timing = two weeks.	1	11,000.00	11,000.00

Total: \$11,000.00

-
- Estimate_1035_from_The_Paint_Platoon.pdf (65 KB)



City of Tybee Island Community Services Contract
Fiscal Year 2021-22

APPLICATION FOR CASH CONSIDERATION

Date: 4-70-21

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: TYBEE CLEAN BEACH VOLUNTEERS

Contact Person: TIMOTHY ARWOLD

Address: PO BOX 602, TYBEE ISLAND, GA 31328

Contact Email: TIMTYBEE@GMAIL.COM Contact Phone #: 912-321-4954

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No
If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 2,500

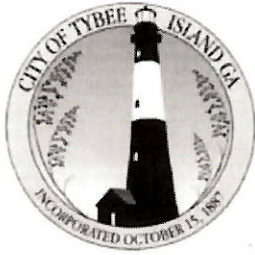
Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

WE WILL USE THE FUNDS FOR TRANSPORTATION EXPENSES,
T-SHIRTS FOR PARTICIPANTS OF BEACH SWEEPS, AND
EQUIPMENT PURCHASES (BUCKETS, GRABBERS, BINS, VESTS)

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? YES! ALL YEAR

Please attach a detailed budget to this request outlining how the money will be used.



City of Tybee Island Community Services Contract Fiscal Year 2021-22



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit, *(circle all that apply)*
- Contract
- Community Services Contract Consideration
for TIMOTHY ARNOLD *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Timothy Arnold
Signature of Applicant

4/28/21
Date

TIMOTHY ARNOLD
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 28 DAY OF April, 2021

Janet R LeViner
Janet R LeViner

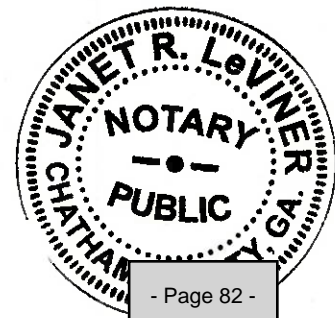
NOTARY PUBLIC

Chatham County, GEORGIA

My Commission Expires 10/15/2024

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31528-2749
(912) 786-4573 – FAX (912) 786-9465
www.cityoftybee.org

Notary Public



Tybee Clean Beach Volunteers

2021 Budget

Anticipated Income

Various Donations & Grants	\$1,750
Recurring revenue	\$500
<i>City of Tybee Island</i>	<i>\$2,500</i>
Total income	\$4,750

Anticipated Expenses

Various fees	\$750	domain, filings, registrations, rentals, etc
Transportation	\$1,000	van maintenance for equipment transport
Recycling Program	\$500	Hard to Recycle Center expenses
Education	\$500	event educational expenses, print materials
Promotion	\$1,000	Logo T-shirts for all participants
Equipment & Supplies	\$1,000	buckets, grabbers, table, bins, gloves, banner
Total expenses	\$4,750	

Tybee Clean Beach Volunteers 2020 Financial Summary**Income**

Donations	\$5,318
Grants	\$2,500
Revenue	\$745
Total Income	\$8,563

Expense

Fees	\$158
Programs	\$606
Promotional	\$2,184
Sponsorships	\$604
Supplies	\$769
Transportation	\$5,064
Total Expenses	\$9,349

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 29 2016

TYBEE CLEAN BEACH VOLUNTEERS
1303 JONES AVENUE
TYBEE ISLAND, GA 31328-0600

Employer Identification Number:
47-5359024
EIN:
26053425001766
Contact Person:
CUSTOMER SERVICE IP# 3133
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
October 29, 2015
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5485

Tybee Island Community Services Contract
Fiscal Year 2021-22

APPLICATION FOR WAIVERS

Date: 2/8/2021

Organization: TYBEE ISLAND FARMERS MARKET

Event: FARMERS MARKET

Date of Event: _____

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

WAIVER OF BUSINESS LICENSE RENEWAL FEE
(every Monday from beginning March 15, 2021 to
October 31, 2021)

Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
 - Alcohol License,
 - Taxi Permit,
 - Contract
 - Community Services Contract Consideration for TYBEE ISLAND FARMERS MARKET (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).
- (circle all that apply)*

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

[Signature]
Signature of Applicant

2/8/2021
Date

STEPHEN J. HANSON
Printed Name

* Alien Registration Number for Non-citizens



SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 08th DAY OF February, 2021

Notary Public [Signature]

My Commission Expires:

Melissa Clark
NOTARY PUBLIC

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the definition of "alien," legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below.

My Commission Expires 08/06/21

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

ANNUAL REGISTRATION

Electronically Filed

Secretary of State

Filing Date: 1/19/2021 2:43:27 PM

BUSINESS INFORMATION

CONTROL NUMBER	15051020
BUSINESS NAME	Tybee Island Farmers Market, Incorporated
BUSINESS TYPE	Domestic Nonprofit Corporation
EFFECTIVE DATE	01/19/2021
ANNUAL REGISTRATION PERIOD	2021

PRINCIPAL OFFICE ADDRESS

ADDRESS	206 Miller Ave., Tybee Island, GA, 31328, USA
----------------	---

REGISTERED AGENT

NAME	ADDRESS	COUNTY
Stephen Johnson	206 Miller Ave., Tybee Island, GA, 31328, USA	Chatham

OFFICERS INFORMATION

NAME	TITLE	ADDRESS
Nancie Johnson	CEO	206 Miller Ave., Tybee Island, GA, 31328, USA
Stephen Johnson	CFO	206 Miller Ave., Tybee Island, GA, 31328, USA
Stephen Johnson	SECRETARY	206 Miller Ave., Tybee Island, GA, 31328, USA

AUTHORIZER INFORMATION

AUTHORIZER SIGNATURE	Stephen Johnson
AUTHORIZER TITLE	Registered Agent

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY Item #3.

Date: JUN 05 2015

TYBEE ISLAND FARMERS MARKET
INCORPORATED
206 MILLER AVE
TYBEE ISLAND, GA 31328-0000

Employer Identification Number:
47-3637603
DLN:
26053552003795
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
May 1, 2015
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436

TYBEE ISLAND FARMERS MARKET

Sincerely,

A handwritten signature in cursive script that reads "Tamera Rippe".

Director, Exempt Organizations

Letter 5436



**City of Tybee Island Community Services Contract Award
Fiscal Year 2021-22**

APPLICATION FOR CASH CONSIDERATION

Date: February 13, 2021

Organization requesting City of Tybee Island Community Services Contract Award:

Tybee Island Marine Science Center

Maria Procopio, executive director

PO Box 1879, 37 Meddin Drive, Tybee Island, GA 31328

Maria@TybeeMarineScience.org, 912-786-5917 (cell 912-272-5008)

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your most recent audited financial statement, and a copy of your IRS determination letter.

Amount of funds requested: \$25,000.00

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

Last year, 2020, before the COVID-19 pandemic 728 children participated in our *Sidewalk to the Sea* program. This year, we hope that the children will be back in the schools and able to go on field trips by the fall semester—or at the latest the 2021 spring semester—and the city's continued support of this program will mean a great deal to them.

In 2019, the center served 60,435 visitors, on site, through a variety of our programs, including 2,848 children from the Savannah Chatham County Public School System (SCCPSS) who, without the City's support, would not have had access to the center's programs or the ocean.

Since 2011, the City's partnership in the *Sidewalk to the Sea* program, which services economically-disadvantaged children from the SCCPSS elementary schools, has enabled 36,800 children to participate in the center's programming and provided them access to their coast's natural resources on Tybee Island's beach—creating future stewards of coastal Georgia.

We do hope for a continued *Sidewalk to the Sea* partnership when we're back to normal.

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? Yes

Please attach a detailed budget to this request outlining how the money will be used.



City of Tybee Island Community Services Contract Fiscal Year 2021-22

Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit, *(circle all that apply)*
- Contract

▪ Community Services Contract Consideration *Center*
 for Tybee Island Marine Science *V* *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Maria Proccypio
Signature of Applicant

02-15-2021
Date

Maria Proccypio
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 16 DAY OF February, 2021

Notary Public *Julia's Orsley*

My Commission Expires: 9-16-23

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(912) 786-4573 – FAX (912) 786-9465
www.cityoftybee.org

TYBEE ISLAND MARINE SCIENCE FOUNDATION	
2021 BUDGET PROJECTION	
Revenue	
Walks, Talks & Treks	29,960
Sea Camp	27,784
Group Programs	101,400
Center Admissions	242,850
Discovery Shop	169,000
Donations	15,000
Government	25,212
Membership	10,800
Fundraising	16,200
Total Revenue	638,206
Cost of Goods Sold	(84,500)
Gross Profit	553,706
Expense - Staff Salaries-Taxes-Benefits	
Salaries & Wages	398,197
Payroll taxes	30,462
Employee Insurance Benefits	72,217
Worker's Comp Insurance	3,285
Total	504,161
Expense - Other	
Staff-Vol Support Activity	6,000
Program Direct - Operations	2,000
Operations	63,000
Facility & Equipment	34,500
Promotion	20,000
Fundraising	6,000
Permits & Fees	2,289
Insurance (non-employee)	16,992
Credit Card Processing Fees	16,022
Total	166,803
Total Expenses	670,965
Net Income	(117,259)

INTERNAL REVENUE SERVICE
 DISTRICT DIRECTOR
 401 N. PEACHTREE ST. NN
 ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date:

DEC 28 1995

TYBEE ISLAND MARINE SCIENCE
 FOUNDATION, INC.
 P.O. BOX 1679
 TYBEE ISLAND, GA 31323

Employer Identification Number:
 58-1990772
 Case Number:
 585260002
 Contact Person:
 DENNIS PHILLIPS
 Contact Telephone Number:
 (404) 331-0172
 Accounting Period Ending:
 October 31
 Form 990 Required:
 Yes
 Addendum Applies:
 Yes

Dear Applicants:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the

Letter 947 (00/08)

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TYBEE ISLAND MARINE SCIENCE

Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2068, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain

Letter 947 (00/08)

-3-

TYBEE ISLAND MARINE SCIENCE

dedicated to the required purposes and that they will be used for those purposes by the recipient.

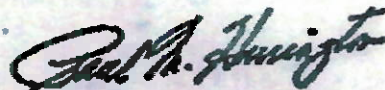
If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):
Addendum

Concerning the reference, on the first page of this document, to the assignment of "IRS 509(a)(2)", following is an explanation:

The IRS will treat a 501(c)(3) organization as a private foundation unless it meets one of the tests set out in IRC Sections 509(a)(1) - (4). For most organizations engaged in charitable or educational activity, the relevant tests are set out in IRC Sections 509(a)(1) and 509(a)(2).⁴ These "public support tests" base the determination of public charity status on an organization's financial support. An organization that receives funding from diverse and public sources is considered to be responsive to the general public, rather than the private interests of a limited number of donors.

In general, 509(a)(1) organizations receive a substantial amount of their income in the form of grants and donations from government and general public sources, and 509(a)(2) organizations receive a substantial amount of income from membership dues or activities related to their tax-exempt purpose.

Letter 947 (00/08)

**TYBEE ISLAND MARINE SCIENCE
FOUNDATION, INC.
TYBEE ISLAND, GEORGIA**

**Financial Statements
for the Year Ending
December 31, 2019**

*

AUDIT REPORT

*

SEPTEMBER 25, 2020

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
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DECEMBER 31, 2019

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**CANADY
RICHBOURG**
& Associates, LLP

CERTIFIED PUBLIC ACCOUNTANTS

SAVANNAH, GEORGIA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Tybee Island Marine Science Foundation, Inc.
Tybee Island, Georgia

We have audited the accompanying financial statements of Tybee Island Marine Science Foundation, Inc. (a nonprofit organization) which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tybee Island Marine Science Foundation, Inc. as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

September 25, 2020

Canady, Richbourg Associates, LLP

(1)

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019

	<u>Operations</u>	<u>Sea Turtle Conservation</u>	<u>North Beach Facility</u>	<u>Total</u>
<u>Assets</u>				
Current Assets				
Cash and cash equivalents	369,902	55,558	-	425,460
Pledges receivable	-	-	48,706	48,706
Inventory	39,250	-	-	39,250
Total Current Assets	409,152	55,558	48,706	513,416
Receivables				
Pledges receivable - less current portion	-	-	116,367	116,367
Less - discount on pledges receivable	-	-	15,827	15,827
Total Receivables	-	-	100,540	100,540
Property and Equipment				
Leasehold improvements	73,636	-	-	73,636
Furniture, fixtures and equipment	121,063	-	66,455	187,518
Exhibits	-	-	57,467	57,467
	194,698	-	123,922	318,620
Less - accumulated depreciation	159,174	-	-	159,174
Total Property and Equipment	35,524	-	123,922	159,446
Other Assets				
Cash restricted for new facility property & equipment	-	-	45,087	45,087
Website development costs(net of amortization of \$10,260)	-	-	-	-
Total Other Assets	-	-	45,087	45,087
Total Assets	444,676	55,558	318,255	818,489
<u>Liabilities & Net Assets</u>				
Current Liabilities				
Accounts payable	338	-	-	338
Payroll taxes payable	849	-	-	849
Sales tax payable	480	-	-	480
Deferred revenue	17,111	-	-	17,111
Intercompany due to(from)	2,248	-	(2,248)	-
Total Current Liabilities	21,026	-	(2,248)	18,778
Total Liabilities	21,026	-	(2,248)	18,778
Net Assets				
Without donor restrictions	423,650	865	154,237	578,752
With donor restrictions	-	54,693	166,266	220,959
Total Net Assets	423,650	55,558	320,503	799,711
Total Liabilities and Net Assets	444,676	55,558	318,255	818,489

The accompanying notes are an integral part of these financial statements

(2)

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2012

	Without Donor Restrictions			With Donor Restrictions			Total
	Operations	Sea Turtle Conservation	North Beach Facility	Operations	Sea Turtle Conservation	North Beach Facility	
Support and Other Revenue							
Grants	26,618	-	-	-	-	-	26,618
Contributions	10,977	-	-	-	950	234,596	246,523
Contributions - in-kind	-	-	64,659	-	-	-	64,659
Use of contributed facilities	33,840	-	-	-	-	-	33,840
Admissions and programs	375,661	-	-	-	-	-	375,661
Special events	-	-	-	-	10,490	-	10,490
Less: direct expenses	-	-	-	-	(4,201)	-	(4,201)
Membership dues	10,188	-	-	-	-	-	10,188
Gift shop sales	174,529	-	-	-	-	-	174,529
Miscellaneous income	560	-	-	-	-	-	560
Total Support and Revenue	632,373	-	64,659	-	7,239	234,596	938,867
Assets released from restriction	1,784	1,093	85,284	(1,784)	(1,093)	(85,284)	-
Expenses							
Program expenses	474,505	1,084	9,333	-	-	-	484,922
Supporting services:	-	-	-	-	-	-	-
Management and general	71,232	9	-	-	-	-	71,241
Fundraising	16,141	-	16,689	-	-	-	32,830
Total Expenses	561,878	1,093	26,022	-	-	-	588,993
Change in Net Assets	72,279	-	123,921	(1,784)	6,146	149,312	349,874
Net Assets at Beginning of Year	351,371	865	30,316	1,784	48,547	16,954	449,837
Net Assets at End of Year	423,650	865	154,237	-	54,693	166,266	799,711

The accompanying notes are an integral part of these financial statements
(3)

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2019

	<u>Program Expenses</u>	<u>Supporting Services</u>		<u>Total Functional Expenses</u>
		<u>Management and General</u>	<u>Fundraising</u>	
Accounting	-	10,765	-	10,765
Advertising and publicity	2,208	16,563	1,300	20,071
Consultants and contracts	-	-	4,500	4,500
Credit card fees	-	12,131	67	12,198
Depreciation	7,858	-	-	7,858
Dues and subscriptions	6,149	-	1,458	7,607
Equipment rent and maintenance	2,055	-	-	2,055
Gift shop merchandise	80,256	-	-	80,256
Insurance-general	5,373	5,373	-	10,746
Insurance-health	25,858	1,177	785	27,820
Insurance-other	2,275	177	104	2,556
Miscellaneous expense	7,898	100	844	8,842
Payroll taxes	18,859	1,465	860	21,184
Postage and shipping	330	-	652	982
Printing	2,890	-	5,073	7,963
Rent expense	31,605	1,692	1,015	34,312
Salaries and wages	246,528	19,146	11,237	276,911
Supplies	15,368	1,607	4,016	20,991
Telephone	2,078	113	68	2,259
Travel and seminars	6,435	-	292	6,727
Utilities	17,153	932	559	18,644
Volunteer appreciation	3,746	-	-	3,746
Total Functional Expenses	484,922	71,241	32,830	588,993

The accompanying notes are an integral part of these financial statements
(4)

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2019

Cash flows from (for) operating activities	
Change in net assets	349,874
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	7,858
Contributed property and equipment	(64,659)
Changes in operating assets and liabilities:	
Inventory	28,587
Pledge receivables, net of discount	(149,246)
Accounts payable	(10,341)
Payroll taxes payable	(806)
Sales tax payable	137
Deferred revenue	4,361
Net cash from operating activities	<u>165,765</u>
Cash flows for investing activities	
Purchase of property and equipment	<u>(60,957)</u>
Net cash for investing activities	<u>(60,957)</u>
Net increase in cash and cash equivalents	104,808
Beginning cash, cash equivalents and restricted cash(as restated)	<u>365,739</u>
Ending cash, cash equivalents and restricted cash	<u><u>470,547</u></u>
Supplemental cash flow information	
Interest paid	<u>-</u>
Income taxes paid	<u>-</u>
Contributed property and equipment	<u>64,659</u>

The accompanying notes are an integral part of these financial statements

(5)

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 1. Nature of Activities

Tybee Island Marine Science Foundation, Inc. (a non-profit organization) was incorporated in the state of Georgia on November 20, 1990. The purpose of the Foundation is to promote appreciation, conservation, and understanding of the marine ecosystem of coastal Georgia through programming, services and exhibits. Sources of revenue and support include grants, admissions, program fees and gift shop sales.

Note 2. Significant Accounting Policies

Basis of Accounting - The Foundation prepares its financial statements on the accrual basis of accounting. Consistent with this basis, revenues are recognized when earned and expenses are recognized when incurred.

Recent Accounting Pronouncements - On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-For-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Foundation has implemented ASU 2016-14 and has adjusted the presentation in these financial statements accordingly.

Classification of Net Assets - The financial statements report activities and amounts by class of net assets:

Net assets without donor restrictions: Net assets are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by the actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Net assets with donor restrictions at December 31, 2019 are available for the following:

North Beach facility exhibits	166,266
Sea turtle conservation	<u>54,693</u>
Total	<u>220,959</u>

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 2. Significant Accounting Policies (Continued)

Cash and Cash Equivalents - The Foundation considers all highly liquid investments with a maturity of three months or less at date of acquisition as "cash equivalents" for financial statement disclosure.

Liquidity Management - As part of the organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition to financial assets available to meet general expenditures over the year, the organization operates with a balanced budget and anticipates covering its general expenditures with revenues and other contributions.

Estimates - The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Contributions - Contributions received that are restricted by the donor are reported as increases in net assets without restrictions if the restriction expires in the fiscal year in which the contributions are received. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Deferred Revenue - Deferred revenue consists of program booking fees received for programs to be provided in the subsequent year.

Inventory - The Foundation's inventory consists of merchandise available for sale in the gift shop located on premises. The inventory is stated at cost. Cost is determined by the first-in, first-out method.

Advertising Costs - Advertising costs are expensed as incurred.

Donated Materials, Property and Equipment - Non-cash donations and donations of property and equipment are recorded as contributions at their fair market value at the date of the donation. During the current year contributed furniture and fixtures for the North Beach facility totaled \$64,659.

Donated Services - Donated services are recorded in the financial statements to the extent that those services create or enhance a nonfinancial asset or meet the following criteria: a) the service requires specialized skills, b) the service is provided by individuals who possess those skills, and c) the services would typically need to be purchased if not donated. Services meeting the criteria for recognition in the current year totaled \$0.

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 2. Significant Accounting Policies (Continued)

Contributions Receivable - Contributions are recognized at the fair market value as revenue in the period in which there is sufficient evidence that an unconditional promise was received. Conditional promises are recognized when the conditions on which they depend are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected over periods in excess of one year are recorded at the present value of the estimated cash flows beyond one year. Amortization of the discount is included in contribution revenue. Management believes all amounts are fully collectible, and has not established an allowance.

Property and Equipment - Purchased property and equipment are stated at cost; donated assets are valued at their estimated fair value on the date donated. Acquisitions of property and equipment in excess of \$500 are capitalized at cost. Depreciation is computed on the straight-line method based on cost of the depreciable assets and their related estimated useful lives.

Estimated useful lives are as follows:

	<u>Years</u>
Leasehold improvements	15
Furniture, fixtures and equipment	5-10

Website Development Costs - Website development costs are stated at cost. Amortization is computed on the straight-line method based on the cost of the assets and their related estimated useful lives.

Income Tax - Tybee Island Marine Science Foundation, Inc. is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and has been determined by the Internal Revenue Service not to be a private foundation under Section 509(a) of the Code.

As of December 31, 2019, the tax years that remain subject to examination by taxing authorities begin with 2016. Management believes that all positions taken in those years would be sustained should those years be examined.

Subsequent Events - Management has evaluated subsequent events through September 25, 2020, the date the financial statement were available to be issued. Management was not aware of any subsequent events through this date that would have a material effect on these financial statements.

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 3. Concentration of Credit Risk

The Foundation occasionally maintains deposits in excess of federally insured limits. Accounting standards identify these items as a concentration of credit risk requiring disclosure, regardless of the degree of risk. The risk is managed by maintaining all deposits in high quality financial institutions. As of December 31, 2019 the organization's uninsured cash balances totaled \$215,285.

Note 4. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Note 5. Special Purpose Local Option Sales Tax Funds (SPLOST)

Funds carried forward from prior year	16,954
Current year activity	<u>(16,954)</u>
Total funds remaining	<u> -</u>

These funds are required to be accounted for in a separate fund and not commingled with other funds.

Note 6. Building Lease - 1509 Strand Avenue

The Foundation has a 15 year lease dated October 23, 2003 allowing them to occupy their current building for an annual rental fee consisting of the services provided by the Foundation to the citizens of the City of Tybee Island in the nature of educational and recreational programs. The lease expired on October 23, 2018 and a formal written renewal was not issued. The Foundation will remain in the building until the North Beach facility is completed.

Note 7. North Beach Facility

On May 8, 2014 the Foundation entered into a lease agreement commencing February 27, 2014 and expiring December 31, 2028, with the right to extend the agreement for three additional periods of five years. The base rent is \$10 per year. The lease authorizes the Foundation to construct a new marine science center facility on the property. The City of Tybee Island will hold title to the facility. Upon expiration or early termination of the lease all of the Foundation's rights and interests in the facility will automatically vest in the City.

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 7. North Beach Facility (Continued)

In December 2018, the City of Tybee Island contracted West Construction Company GA, LLC to construct the North Beach facility, with funding provided by Chatham County SPLOST as well as Recreational Authority Bond Funding secured by the City of Tybee Island. Additional building modifications as well as furnishing, fixtures, equipment and exhibits will be funded by the Foundation.

Construction on the North Beach facility commenced in February 2019. The Foundation is expected to open the North Beach facility in January 2021. Upon occupancy of the North Beach facility the 1509 Strand facility will be vacated.

On March 16, 2020 the Foundation entered into a new agreement with the City of Tybee Island to lease the North Beach property. Base rent is \$10 per year through December 31, 2025 with an increase to \$5,000 per year through December 31, 2030 and \$10,000 per year through December 31, 2035. The agreement requires additional rent of \$12,100 annually to be adjusted to reflect the actual insurance cost to the City of Tybee Island for it providing fire and extended coverage insurance on the property. In lieu of the additional rent the Foundation may provide its own adequate insurance coverage. Upon expiration of the March 16, 2020 lease agreement Foundation shall have the right to extend the lease term for an additional five years.

In addition to the March 16, 2020 agreement with the City of Tybee Island, the Foundation and the City of Tybee Island entered into a joint agreement with Limewood, LLC, to lease the property adjacent to the North Beach property owned by the City of Tybee Island, to be used exclusively by the Foundation for purposes of outdoor display of exhibits and/or recreational items. The Foundation shall pay all real property taxes relating to the premises as well as all utilities used or consumed in connection with the property. The rent for the property is \$10 per year with a term of 15 years. Upon expiration the term may be extended for three additional periods of five years each.

Note 8. Restatement of Beginning Cash on Statement of Cash Flows

Beginning cash has been increased to include December 31, 2018 restricted cash in the amount of \$16,954

Note 9. COVID-19 Outbreak

Management has evaluated subsequent events through September 25, 2020, the date the financial statements were available to be issued. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings. The related financial impact and duration cannot be reasonably estimated at this time.

TYBEE ISLAND MARINE SCIENCE FOUNDATION, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

Note 9. COVID-19 Outbreak (Continued)

On April 17, 2020, the Foundation received loan proceeds in the amount of \$63,500 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides for loans to qualifying organizations for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying organization. The loans and accrued interest are forgivable after twenty four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty four week period.

The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with a deferral of payments for the first six months. The Foundation believes it has used the proceeds for purposes consistent with the PPP and that its use of the loan proceeds has meet the conditions for full forgiveness of the loan.



City of Tybee Island Community Services Contract
Fiscal Year 2020-21

APPLICATION FOR CASH CONSIDERATION

Date: January 29, 2021

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee Island Maritime Academy (TIMA)

Contact Person: Carolyn Jurick

Address: 714 Lovell Avenue, Tybee Island, GA 31328 PO Box
1519

Contact Email: CKjurick@comcast.net Contact Phone #:
912-786-9803/404-312-5617

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No
If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 30,000

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

The funds will be used to purchase furniture, equipment and technology for the school. We have needs from the addition of the classrooms and grade levels. We also have items that after 8 years, will need updating (printers, I pads, etc.)

What percentage of these funds will be matched by your organization?
100%



**City of Tybee Island Community Services Contract
Fiscal Year 2020-21**

Will this event or program bring visitors to Tybee Island in off-peak season or months? Parents are always spending time at the beach. They have lunch meetings, lunch outings, get rentals for events that the school has and spend the weekend here, etc. Many families have moved to Tybee because of the school. _____

Please attach a detailed budget to this request outlining how the money will be used.

13-inch MacBook Air: 1.6GHz dual-core Intel Core i5, 256GB - Silver (5-pack) 5 \$6,645.0
Part Number: BNG62LL/A

13-inch MacBook Air: 1.6GHz dual-core Intel Core i5, 256GB - Silver
Part Number: MRFD2LL/A
Quantity: 25

Total \$33,225.00

Furniture:

2	60	Classroom Select 208	Discover Student Stack Chair 18" Shell -(Artco Bell) Qty. 30 Green, 30 Blue Frame-Chrome	29.4 5	1767.00
3	120	Classroom Select 206	Discover Student Stack Chair 16" Shell-(Artco Bell) Qty. 60 Yellow, 60 Red Frame-Chrome	25.3 3	3039.60
4	42	Classroom Select 204	Discover Student Stack Chair 14" Shell-(Artco Bell) Qty. 21 Yellow, 21 Blue Frame-Chrome	23.8 0	999.60

Classroom Select 208	Discover Student Stack Chair 18' Shell-(Artco Bell) Color- Blue Frame-Chrome	29.45	253.60
Hon HLT2672T- 23	26D"x72W"x30H" DB Ped FF LH BBF-RH Lam-(Hon)	799.00	11985.00



**City of Tybee Island Community Services Contract
Fiscal Year 2020-21**

17	100	Artco Bell P606	Prodigy 600 Series Open Front Desk-(Artco Bell) Box Color- Grey Frame- Chrome Top Color- Grey Glace	68.11	6811.00
----	-----	--------------------	---	-------	---------

24	Artco Bell 1230	Activity Table 30 x 60 Top Color Grey Glace-(Artco Bell) Grey Glace Top (Qty. 6 Green, 6 Yellow, 6 Red, 6 Blue)	131.91	3165.84
----	--------------------	--	--------	---------



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract
- Community Services Contract Consideration
for Carolyn Jurick for Tybee Island Maritime Academy (printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).

(circle all that apply)

1) x I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Carolyn Jurick
Signature of Applicant

1/31/2021
Date

Carolyn Jurick
Printed Name

* Alien Registration Number for Non-citizens



SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 9th DAY OF February, 2021

Notary Public Jennifer Fleming
My Commission Expires: _____

Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

TIMA Budget 2020-2021

First Reading May 26, 2020 Approved by Governing Board Second Reading June 8, 2020

Assumptions

Number of Students 339 Facility Square Footage 23,315

Number of Administrators 1 Number of Counselors 0.5 Number of Teachers 27.5 Number of Clerical Staff 2 Number of Paraprofessional 1 Number of Custodians 1 Total Headcount 33

Revenues

Federal, State, and Local
FTE funding distributed through SCCPSS \$ 3,337,295 Donations and Fundraisers
\$ 19,500 Total Revenues \$ 3,356,795 Expenditures

Salaries and Benefits \$ 2,869,045 Academics/curriculum \$ 25,500 Technology \$ 51,531 Transportation \$ 73,333 Facilities \$ 230,752 Insurance \$ 19,400 Operations \$ 47,930

Total Expenditures \$ 3,317,491 Total Net \$ 39,304

Other Expenditures

Purchase Building # 4 \$ 549,305 Preparation of Land , Security, Other \$ 131,800 Total Other \$ 681,105

The \$ 681,105 will be paid out of the maturing June 30th securities.

Beginning Cash

Cash on Hand as of 5-07-2020 \$ 173,249 Securities and Cash \$ 2,799,596
Total Cash \$ 2,972,845



City of Tybee Island Community Services Contract
Fiscal Year 2021-22

APPLICATION FOR CASH CONSIDERATION

Date: FEBRUARY 15, 2021

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: Tybee MLK Human Rights Organization

Contact Person: JULIA PEARCE

Address: P.O. Box 312 Tybee Island, GA 31328

Contact Email: TybeeMLK@gmail.com Contact Phone #: 912-414-0809

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No (PENDING)
If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 2000

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

- ① JUNETEENTH WADE - IN SATURDAY JUNE 19, 2021
MARKETPLACE AFRICAN JUNE 19-20 (\$1500)
- ② INDIGENOUS PEOPLE WEEKEND OCT 10-11, 2021 (\$500)
- ③ MLK PARADE/HUMAN RIGHTS PROGRAM JAN 8, 2022
CITY BENEFITS FROM CULTURAL EVENTS (\$1000)

What percentage of these funds will be matched by your organization? 100%

Will this event or program bring visitors to Tybee Island in off-peak season or months? YES

Please attach a detailed budget to this request outlining how the money will be used.



City of Tybee Island Community Services Contract Fiscal Year 2021-22



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract

(circle all that apply)

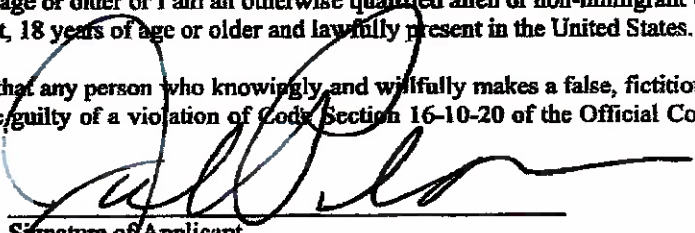
▪ **Community Services Contract Consideration**
 for JULIA PEARCE *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) I am a United States citizen.

OR

2) I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

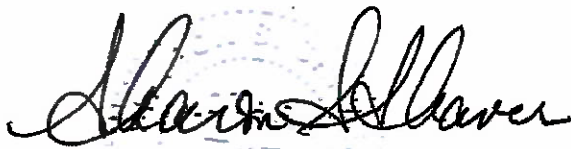


 Signature of Applicant

_____ 2/16/2021
 Date

_____ JULIA PEARCE
 Printed Name

* Alien Registration Number for Non-citizens



 Notary Public

SUBSCRIBED AND SWORN BEFORE ME ON THIS
 THE 16 DAY OF February, 2021

Sharon S. Shaver
 Notary Public, Chatham County, GA
 My Commission Expires December 4, 2023

Notary Public

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
 (912) 786-4573 – FAX (912) 786-9465
 www.cityoftybee.org



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR WAIVERS

Date: FEBRUARY 15, 2021
Organization: Tybee Milk Human Rights Organization
Event: JUNETEENTH WADE IN WEEKEND
Date of Event: JUNE 19-20, 2021

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

NORTH BEACH AREA
DPW PLACEMENT & REMOVAL OF BANNERS
MARKET AFRICAN Tybee LIGHTHOUSE
PARKING LOT
50 VIP PARKING PASSES
IT ASSIST WITH A/V PRESENTATION
TO CITY WEBSITE

TybeeMLK Human Rights Organization

JUNETEENTH WADE IN

BUDGET

Gullah GEECHEE SPEAKERS + PERFORMERS

— \$ 700

— STUDENT POETRY WINNER
\$ 300

AFRICAN MARKETPLACE

SET-UP + BREAK DOWN

— \$ 500

TOTAL \$ 1500

TybeeMILK Human Rights Organization
JUNETEENTH WADE IN

BUDGET

Gullah GEECHEE SPEAKERS + PERFORMERS

— \$ 700

— STUDENT POETRY WINNER
\$ 300

AFRICAN MARKETPLACE

SET-UP + BREAK DOWN

— \$ 500

TOTAL \$ 1500



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

APPLICATION FOR WAIVERS

Date: 2/15/2021

Organization: TybeeMLK

Event: DR MARTIN LUTHER KING FEDERAL HOLIDAY REMEMBRANCE

Date of Event: JANUARY 8, 2022

Provide detail on any waivers (i.e. free or reduced parking, rent or utilities) or City services (i.e. number of hours of security, city worker clean-up, trash and/or recycle bins, building maintenance and upkeep, etc.) that you plan to request for your event(s):

Tybee OLD School Cafeteria SAT 1/8/2022
PLACEMENT OF BANNERS ON MAIN STREET
DPW + REMOVAL OF BANNERS
50 VIP PARKING PASSES
CITY IT ASSIST WITH A/V PRESENTATION
OF HUMAN RIGHTS PROGRAM TO BE
SHOWN ON CITY WEBSITE

Tybee MLK Human Right Organiz.

PARADE + Human Rights Program
BUDGET

KEYNOTE SPEAKER ~ \$1000

STUDENT ESSAY WINNERS ~ 600

PARADE INSURANCE ~ \$500

PUBLICITY — \$500

HUMANITARIAN AWARD — \$1000

TOTAL \$3,600

Tybeco MILK HUMAN RIGHTS ORGANIZ.

PARADE + HUMAN RIGHTS PROGRAM
BUDGET

KEYNOTE SPEAKER ~ \$1000

STUDENT ESSAY WINNERS ~ 600

PARADE INSURANCE ~ \$500

PUBLICITY — \$500

HUMANITARIAN AWARD — \$1000

TOTAL \$3,600



City of Tybee Island Community Services Contract
Fiscal Year 2021-22

APPLICATION FOR CASH CONSIDERATION

Date: 1-29-2021

Organization requesting City of Tybee Island Community Services Contract Consideration:

Name of Organization: YEEPIES

Contact Person: Bobbie Orr

Address: P. O. Box 2843, Tybee Island, GA 31328

Contact Email: cborr@bellsouth.net Contact Phone #: 912-786-7486

Is this organization an IRS approved 501(C) 3 Non-Profit? Yes No

If "yes", please attach your **most recent audited financial statement**, a copy of your **IRS determination letter** and a **copy of your current budget** detailing the planned use for the awarded funds.

Amount of funds requested: \$ 575.00

Describe how these funds will be used and how the City and citizens of Tybee Island will benefit:

\$575.00 for supplies, field trips, admission fees etc. for senior group, packages to soldiers

What percentage of these funds will be matched by your organization? None

Will this event or program bring visitors to Tybee Island in off-peak season or months? N/A

Please attach a detailed budget to this request outlining how the money will be used.



**City of Tybee Island Community Services Contract
Fiscal Year 2021-22**

Below is a detailed budget to this request outlining how the money will be used.

Supplies _____	\$200.00
Field trips or meals ordered in ____	75.00
Admission Fees _____	200.00
Packages to Soldiers _____	100.00
_____	-----
Total Requested _____	\$575.00

Of course, field trips and admission fees are subject to change since we are not allowed to do this at this time. We will \$\$ for ordering pizza, etc. to eat in the room.



Affidavit Verifying Status for City Public Benefit Application

By executing this affidavit under oath, as an applicant for a City of Tybee Island, Georgia, Business License or Occupation Tax Certificate, Alcohol License, Taxi Permit, Contract, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application of a City of Tybee Island:

- Business License or Occupational Tax Certificate,
- Alcohol License,
- Taxi Permit,
- Contract

(circle all that apply)

▪ **Community Services Contract Consideration**

for Bobbie Orr *(printed name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity).*

1) X I am a United States citizen.

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act, 18 years of age or older and lawfully present in the United States. *

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Bobbie Orr
Signature of Applicant

1-29-2021
Date

Bobbie Orr
Printed Name

* Alien Registration Number for Non-citizens

SUBSCRIBED AND SWORN BEFORE ME ON THIS
THE 19 DAY OF JANUARY, 2021

Notary Public *Melissa Clark*
Melissa Clark

My Commission Expires: _____ NOTARY PUBLIC



Richmond County, GEORGIA
Note: O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Aliens who are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

File Attachments for Item:

4. Continuation of all Funds

City of Tybee Island, Georgia

2022 Annual Budget
Adopted June XX, 2021



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Letter of Transmittal

Mayor Sessions and the City Council:

As you will see in the following pages, the budget process and presentation has changed dramatically from previous years. A 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.

Preparing the 2022 budget, staff focused their attention on ensuring budget requests aligned with the overall strategic direction of City Council. Staff concentrated on the following areas:

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 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, 2022 strategic plan, and a justification page for specific expense line items (if necessary).

To better understand the recurring operational costs of the City, management has moved capital purchases to a fund separate from the general fund. Having one-time capital purchases in a separate fund allows for better management of operational costs. Operational costs should be consistent from one year to the next with the exception of new services or changes in personnel. Capital will fluctuate annually depending on the needs of the City. Having capital in a separate fund also allows for multi-year planning for significant purchases.

When the fiscal year began in June 2021, no one could have predicted the scale and length to which the Covid-19 pandemic would continue to affect the City. The City froze all capital projects, unfilled positions, and non-mandatory spending as we anticipated lost revenue due to travel and other restrictions. However, as restrictions lightened, the City saw the opposite of what was expected. The number of vehicles entering the island have hit all-time seasonal 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 have been higher than usual.

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.

City staff rose to the challenge of planning the 2022 budget given these ever-changing times. 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. As an organization, the City is committed to looking forward and planning for the future.

The direct additions the City has made in the 2022 budget in response to the growing cost of visitors to the City is as follows:

- Added four full-time code enforcement positions and created a code enforcement budget for materials and equipment
- Added three full-time lifeguard / beach safety positions
- Created an annual public safety STVR fee to capture the additional expense of rising public safety costs
- Updated the water / sewer cost and rate structure

Significant capital projects included in the 2022 budget:

Project Description	Funding Source				
	Fund Balance	SPLOST	Grants	Water / Sewer	Total
DPW Yard Pavement	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Building Improvements	-	500,000	-	-	500,000
Street Pavement	-	200,000	-	-	200,000
Stormwater Drainage System Improvements	-	407,775	-	-	407,775
Beach Area Improvements	-	280,000	-	-	280,000
Park & Recreation Improvements	-	660,000	-	-	660,000
Marsh Hen Trail Improvements	-	78,205	-	-	78,205
Skidaway Dune Monitoring	-	-	75,000	-	75,000
Rehabilitation of Clarifier #2	-	-	-	500,000	500,000
Sanitary Sewer System Replacements	-	-	-	1,060,000	1,060,000
Sanitary Sewer Lift Station Replacements	-	-	-	250,000	250,000
Watermain Replacements	-	-	-	312,500	312,500
Water Reuse System Upgrades	-	-	-	100,000	100,000
Total Projects	\$ 75,000	\$ 2,125,980	\$ 75,000	\$ 2,222,500	\$ 4,498,480

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

Other Significant Budget Impacts:

- Wage and cost of living adjustment from approved class and comp study
- Open positions left unfilled in previous year budget included in current year
- 7.5% increase in health insurance
- 16% increase in property and liability insurance

The 2022 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 2022 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
John Branigin	Council Member
Monty Parks	Council Member
Spec Hosti	Council Member
Nancy DeVetter	Council Member
Jay Burke	Council Member

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

Summary of Revenues, Expenses & Fund Equity – All Funds

Funds	General Fund	Capital Fund	Special Revenue Funds		Capital Projects Funds	
			E911 Fund	Hotel / Motel Fund	SPLOST 2014 Fund	SPLOST 2020 Fund
Total Revenues	\$ 13,995,425	\$ 800,000	\$ 348,635	\$ 4,000,000	\$ -	\$ 1,681,500
Total Expenditures	<u>13,995,425</u>	<u>800,000</u>	<u>348,635</u>	<u>4,000,000</u>	<u>619,085</u>	<u>1,591,895</u>
Change in Equity	-	-	-	-	(619,085)	89,605
Beginning Equity Balance	<u>10,893,877</u>	<u>-</u>	<u>482</u>	<u>-</u>	<u>1,079,085</u>	<u>-</u>
Less: Fund Balance Applied	<u>(800,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Equity Balance	<u>\$ 10,093,877</u>	<u>\$ -</u>	<u>\$ 482</u>	<u>\$ -</u>	<u>\$ 460,000</u>	<u>\$ 89,605</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	\$ 1,350,463	\$ 250,000	\$ 3,439,500	\$ 1,104,989	\$ 1,928,700	28,899,212
Total Expenditures	<u>1,962,673</u>	<u>247,650</u>	<u>3,439,500</u>	<u>1,104,989</u>	<u>1,928,700</u>	<u>30,038,552</u>
Change in Equity	(612,210)	2,350	-	-	-	(1,139,340)
Beginning Equity Balance	<u>612,210</u>	<u>163,279</u>	<u>1,058,033</u>	<u>12,310</u>	<u>555,981</u>	<u>14,375,257</u>
Less: Fund Balance Applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(800,000)</u>
Ending Equity Balance	<u>\$ -</u>	<u>\$ 165,629</u>	<u>\$ 1,058,033</u>	<u>\$ 12,310</u>	<u>\$ 555,981</u>	<u>\$ 12,435,917</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

	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues:							
Taxes	4,542,579	4,627,500	4,428,480	3,148,260	4,651,185	4,742,175	7.08%
Licenses & Permits	374,075	375,744	350,500	310,951	358,000	908,500	159.20%
Intergovernmental Revenue	80,281	111,953	55,000	46,035	50,000	55,000	0.00%
Charges for Services	3,901,126	4,329,158	5,144,600	3,452,316	5,054,500	5,325,500	3.52%
Fines & Forfeitures	1,428,367	803,852	1,131,000	808,637	975,000	1,030,000	-8.93%
Miscellaneous Revenues	259,496	275,011	216,700	153,434	189,942	197,150	-9.02%
Other Financing Sources	1,877,942	2,164,387	2,198,214	1,171,585	1,686,136	1,737,100	-20.98%
Total General Fund Revenue	\$ 12,463,866	\$ 12,687,605	\$ 13,524,494	\$ 9,091,218	\$ 12,964,763	\$ 13,995,425	3.48%
Expenditures:							
City Council	\$ 334,906	\$ 406,254	\$ 377,588	\$ 276,625	\$ 321,148	\$ 344,188	-8.85%
Clerk of Council	104,132	103,530	110,634	78,392	100,163	122,705	10.91%
City Manager	489,843	296,541	371,899	237,691	304,482	268,423	-27.82%
Finance	722,421	820,810	830,547	473,239	825,686	818,219	-1.48%
Information Technology	679,706	854,126	812,162	516,414	669,384	784,339	-3.43%
Human Resources	336,663	332,314	385,707	229,915	402,860	289,584	-24.92%
Municipal Court	257,300	254,438	276,706	182,537	258,774	280,132	1.24%
Police & Code Enforcement	2,107,074	2,735,736	3,048,573	2,267,431	3,274,254	3,647,999	19.66%
Fire & Beach Safety	1,390,498	1,727,045	1,766,634	1,409,993	1,786,634	2,327,469	31.75%
Public Works	2,790,568	2,889,819	3,379,092	2,155,937	3,184,604	3,144,377	-6.95%
Community Development	652,644	587,838	737,361	511,362	668,940	766,715	3.98%
Parking Services	382,837	386,692	484,344	320,319	447,231	485,456	0.23%
Other Uses	1,363,169	709,897	943,247	150,938	606,797	715,819	-24.11%
Total General Fund Expenditures	\$ 11,611,761	\$ 12,105,040	\$ 13,524,494	\$ 8,810,793	\$ 12,850,957	\$ 13,995,425	3.48%
Beginning Fund Balance	\$ 9,183,861	\$ 10,035,966	\$ 10,780,071		\$ 10,780,071	\$ 10,893,877	
Annual Income / (Loss)	852,105	582,565	-		113,806	-	
Adjustments for accruals	-	161,540	-		-	-	
Transfer to Capital Fund	-	-	-		-	(800,000)	
Ending Fund Balance	\$ 10,035,966	\$ 10,780,071	\$ 10,780,071		\$ 10,893,877	\$ 10,093,877	

General Fund
Detailed Revenues

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Taxes								
31-1100	General Property Tax	\$ 1,825,145	\$ 1,999,690	\$ 1,990,000	\$ 1,160,728	\$ 2,000,000	\$ 2,000,000	0.50%
31-1310	Motor Vehicle Tax (MVT)	9,487	8,462	7,500	23,462	8,400	9,000	20.00%
31-1315	MV Title Ad Valorem Tax (TAVT)	107,740	89,968	97,800	70,264	97,800	95,000	-2.86%
31-1320	Mobile Home Tax	157	157	150	101	150	150	0.00%
31-1340	Recording Tax (Intangibles)	30,265	45,642	30,000	51,432	55,000	40,000	33.33%
31-1600	Real Estate Transfer Tax	15,522	17,682	15,000	24,270	25,000	15,000	0.00%
31-1710	Franchise Tax - Electric	320,517	321,548	320,000	313,645	320,000	325,000	1.56%
31-1750	Franchise Tax - Cable	138,438	139,994	140,000	72,676	140,000	140,000	0.00%
31-1760	Franchise Tax - Telephone	6,437	6,075	6,000	2,974	6,000	6,500	8.33%
31-3100	Local Option Sales & Use Tax (LOST)	1,396,791	1,334,906	1,200,000	867,556	1,335,000	1,350,000	12.50%
31-3103	Energy Excise Tax	23,387	25,589	20,000	16,712	25,000	25,000	25.00%
31-4200	Alcoholic Beverage Excise Tax	205,895	190,210	170,000	123,914	170,000	225,000	32.35%
31-4300	Local Alcoholic Beverage Tax	174,842	144,827	120,000	104,896	150,000	190,000	58.33%
31-6100	Business & Occupational Tax	72,512	74,222	80,000	73,077	75,000	81,000	1.25%
31-6200	Insurance Premium Tax	214,810	228,242	230,000	239,810	240,810	240,000	4.35%
31-4920	Other Tax	20	20	1,130	1,025	1,025	25	-97.79%
31-9900	Penalties & Interest on Delinquent Tax	614	266	900	1,718	2,000	500	-44.44%
	Total Taxes	<u>4,542,579</u>	<u>4,627,500</u>	<u>4,428,480</u>	<u>3,148,260</u>	<u>4,651,185</u>	<u>4,742,175</u>	7.08%
Licenses & Permits								
32-3000	Regulatory Fees	96,215	102,765	85,000	87,945	95,000	110,000	29.41%
32-3101	Building Permits & Inspections	125,416	132,723	124,000	109,525	124,000	130,000	4.84%
32-3200	Film Permitting Fee	8,525	6,975	7,000	5,800	7,000	7,000	0.00%
32-3912	Short-term Vacation Rental (STVR) License	116,200	122,850	120,000	98,300	123,000	650,000	441.67% (1)
32-3900	Other Licenses & Permits	13,281	8,631	12,100	9,351	8,000	10,000	-17.36%
32-4310	Penalties/Interest on Delinquent Licenses/Permits	14,438	1,800	2,400	30	1,000	1,500	-37.50%
	Total Licenses & Permits	<u>374,075</u>	<u>375,744</u>	<u>350,500</u>	<u>310,951</u>	<u>358,000</u>	<u>908,500</u>	159.20%
Intergovernmental Revenue								
33-4000	State Governmental Grants	55,281	48,168	55,000	46,035	50,000	55,000	0.00%
33-6000	Misc Grant	25,000	63,785	-	-	-	-	0.00%
	Total Intergovernmental Revenue	<u>80,281</u>	<u>111,953</u>	<u>55,000</u>	<u>46,035</u>	<u>50,000</u>	<u>55,000</u>	0.00%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Charges for Services								
34-1400	Printing / Duplication Charges	\$ 2,305	\$ 978	\$ 2,500	\$ 2,204	\$ 2,500	\$ 2,500	0.00%
34-2200	Fire Protection Subscriptions	15,185	13,910	14,000	12,014	14,000	20,000	42.86%
34-2900	Chatham Co. Salary Reimbursements	81,188	93,722	85,000	71,675	85,000	85,000	0.00%
34-4130	Weighscale & Recycling	24,405	28,013	28,000	31,453	35,000	30,000	7.14%
34-5416	Parking Revenue	3,736,103	4,167,075	4,978,700	3,318,190	4,900,000	5,150,000	3.44%
34-6410	Other Fees	3,215	3,185	1,400	6,780	3,000	3,000	114.29%
34-7501	City Facility Rentals	38,725	22,275	35,000	10,000	15,000	35,000	0.00%
	Total Charges for Services	3,901,126	4,329,158	5,144,600	3,452,316	5,054,500	5,325,500	3.52%
Fines & Forfeitures								
35-1170	Police Fines	760,243	357,266	570,000	287,910	350,000	375,000	-34.21%
35-1171	Administrative Citations	-	-	-	61,952	80,000	85,000	100.00%
35-1174	Court Costs	268,002	116,710	200,000	105,955	150,000	205,000	2.50%
35-1175	Parking Fines	328,219	321,027	352,000	286,530	325,000	350,000	-0.57%
35-1900	Other Fines & Forfeitures	71,903	8,849	9,000	66,290	70,000	15,000	66.67%
	Total Fines & Forfeitures	1,428,367	803,852	1,131,000	808,637	975,000	1,030,000	-8.93%
Miscellaneous Revenue								
36-1000	Investment Income	147,461	96,281	100,000	17,000	25,000	30,000	-70.00%
37-1200	Wellness Contribution	-	1,000	11,000	10,000	10,000	10,000	-9.09%
38-1003	Lease - Shrine Club	1,693	1,732	1,750	1,171	1,750	1,750	0.00%
38-1006	Lease - North Beach Grill	66,000	52,145	66,000	44,000	66,000	66,000	0.00%
38-1008	Lease - North Beach Concession	14,400	14,400	14,400	9,600	14,400	14,400	0.00%
38-9100	Insurance Dividend	20,839	65,987	10,000	47,792	47,792	50,000	400.00%
38-9003	Miscellaneous Revenue	9,103	43,466	13,550	23,871	25,000	25,000	84.50%
	Total Miscellaneous Revenue	259,496	275,011	216,700	153,434	189,942	197,150	-9.02%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Other Financing Sources								
39-1200	Transfer from other funds	1,819,839	2,145,032	1,611,464	1,168,585	1,683,136	1,713,600	6.34%
39-2100	Sale of Capital Assets	58,103	19,355	-	3,000	3,000	23,500	100.00%
39-1300	Applied General Fund Reserve	-	-	586,750	-	-	-	-100.00%
	Total Other Financing Sources	<u>1,877,942</u>	<u>2,164,387</u>	<u>2,198,214</u>	<u>1,171,585</u>	<u>1,686,136</u>	<u>1,737,100</u>	-20.98%
	Total General Fund Revenue	<u>\$ 12,463,866</u>	<u>\$ 12,687,605</u>	<u>\$ 13,524,494</u>	<u>\$ 9,091,218</u>	<u>\$ 12,964,763</u>	<u>\$ 13,995,425</u>	3.48%

Significant Variances Explanation:

- (1) Includes proposed \$400 annual Public Safety fee per short term vacation rental

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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)

General Fund Expenditures
City Council - 1100

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Council Salaries	\$ 37,200	\$ 36,000	\$ 37,200	\$ 27,900	\$ 37,200	\$ 37,200	0.00%
51-1400	Employee Benefits	8,400	8,100	8,400	6,300	8,400	8,400	0.00%
51-2100	Insurance Benefits	444	446	500	402	500	500	0.00%
51-2200	FICA Taxes	3,488	3,373	3,488	2,616	3,488	3,488	0.01%
	Total Personnel	49,532	47,919	49,588	37,218	49,588	49,588	0.00%
Services								
52-1200	Legal	244,809	310,206	300,000	226,042	250,000	250,000	-16.67%
52-1204	Ethics Committee	2,647	1,540	3,000	2,440	3,000	1,500	-50.00%
52-3500	Travel & Training	18,853	21,193	2,500	183	-	20,000	700.00% (1)
52-3600	Dues & Membership	12,351	13,060	14,000	6,632	13,060	14,000	0.00%
	Total Services	278,660	345,999	319,500	235,297	266,060	285,500	-10.64%
Supplies								
53-1100	Supplies	6,714	12,336	8,500	4,110	5,500	9,100	7.06%
	Total Supplies	6,714	12,336	8,500	4,110	5,500	9,100	7.06%
	Total City Council	<u>334,906</u>	<u>406,254</u>	<u>377,588</u>	<u>276,625</u>	<u>321,148</u>	<u>344,188</u>	-8.85%

Significant Variances Explanation:

(1) Travel & training was significantly reduced for fiscal year 2021 due to COVID-19. Budget replenished for current fiscal year.

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	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 60,627	\$ 61,117	\$ 59,719	\$ 46,184	\$ 61,579	\$ 67,934	13.76%
51-1400	Employee Benefits	1,200	1,200	3,900	1,775	2,367	5,600	43.59%
51-2100	Insurance Benefits	8,691	8,898	9,831	7,202	9,000	8,850	-9.98%
51-2200	FICA Taxes	4,549	4,630	4,827	3,604	4,892	5,625	16.53%
51-2400	Retirement	5,254	4,910	6,027	3,582	4,776	3,246	-46.14%
	Total Personnel	80,321	80,755	84,304	62,347	82,613	91,255	8.25%
Services								
52-1125	Election Expense	-	285	2,050	-	-	3,250	58.54%
52-3500	Travel & Training	6,875	5,245	4,280	750	750	4,500	5.14%
52-3600	Dues & Membership	272	314	300	170	300	400	33.33%
52-3930	Record Management	75	300	12,500	10,499	10,500	4,800	-61.60%
52-3900	Other	2,435	3,870	4,500	2,624	4,000	4,000	-11.11%
	Total Services	9,657	10,014	23,630	14,043	15,550	16,950	-28.27%
Supplies								
53-1100	Supplies	4,758	3,021	2,700	2,002	2,000	4,500	66.67%
53-1700	Other	9,396	9,740	-	-	-	10,000	100.00%
	Total Supplies	14,154	12,761	2,700	2,002	2,000	14,500	437.04% (1)
	Total Clerk of Council	104,132	103,530	110,634	78,392	100,163	122,705	10.91%

Significant Variances Explanation:

(1) The Youth Council was postponed in fiscal year 2021 due to COVID-19. The Youth Council is expected to be reinstated in current fiscal year.

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.

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.

Personnel:

- City Manager
- Administrative Assistant

Strategic Plan 2022 Initiatives:

- Transparency – Improve communications with citizens by adding additional public meetings with updates on city issues, policies and projects.
- Community Enhancement – Identify space for TIMA expansion.
- Infrastructure – Partner with GDOT on Hwy 80 bridge and road improvements.
- Financial Stability – Continue prudent management of City budget.
- Disaster Preparedness – Continue discussion with USACE, congressional delegation, and ASBPA on future beach re-nourishment.
- Staff & Operations – Continue to hire and promote high caliber employees.
- Policy Development – Expand annual strategic planning.

General Fund Expenditures
City Manager - 1320

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 192,139	\$ 167,089	\$ 167,603	\$ 123,357	\$ 168,000	\$ 137,588	-17.91%
51-1300	Overtime	405	78	500	-	-	-	-100.00%
51-1400	Employee Benefits	1,200	1,650	3,000	3,790	3,000	5,550	85.00%
51-2100	Insurance Benefits	34,116	27,417	37,132	21,568	28,000	22,343	-39.83%
51-2200	FICA Taxes	14,126	12,578	13,089	9,574	13,082	10,950	-16.34%
51-2400	Retirement	16,287	9,088	14,675	9,773	11,400	6,492	-55.76%
	Total Personnel	258,273	217,900	235,999	168,062	223,482	182,923	-22.49% (1)
Services								
52-1300	Contract Services	52,708	56,458	108,300	59,001	64,000	64,000	-40.90%
52-3500	Travel & Training	4,366	4,644	8,000	908	500	4,000	-50.00%
52-3600	Dues & Membership	1,800	1,415	2,500	-	1,500	2,500	0.00%
	Total Services	58,874	62,517	118,800	59,909	66,000	70,500	-40.66%
Supplies								
53-1100	Supplies	36,956	8,708	17,100	9,720	15,000	15,000	-12.28%
	Total Supplies	36,956	8,708	17,100	9,720	15,000	15,000	-12.28%
Capital								
54-1410	Other Capital	135,740	7,416	-	-	-	-	0.00%
	Total Capital	135,740	7,416	-	-	-	-	0.00%
	Total City Manager	489,843	296,541	371,899	237,691	304,482	268,423	-27.82%

Significant Variances Explanation:

(1) Decrease to reflect wages/benefits properly allocated to utility funds.

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.

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.

Personnel:

- Finance Director
- Finance Manager
- Payroll & Administrative Assistant
- Accounts Payable Clerk
- Accounts Receivable Clerk

Strategic Plan 2022 Initiatives:

- Transparency – Develop a simplified summary of operating and capital projects budget for public.
- Infrastructure – Develop debt and fund balance policy in alignment with future capital project needs.
- Financial Stability – Maintain and manage annual balanced budget.
- Disaster Preparedness – Develop fund balance policy to ensure adequate fund balance reserves.
- Staff & Operations – Develop cross-training plan for department employees.
- Policy Development – Continue budget training with department heads, Mayor and Council.

General Fund Expenditures
Finance - 1510

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 79,946	\$ 93,243	\$ 195,975	\$ 96,207	\$ 128,276	\$ 225,670	15.15%
51-1300	Overtime	3,947	21,492	11,000	15,444	20,592	3,715	-66.23%
51-1400	Employee Benefits	3,147	2,359	6,900	7,200	9,600	10,924	58.32%
51-2100	Insurance Benefits	39,978	45,803	36,410	44,204	58,939	35,739	-1.84%
51-2200	FICA Taxes	20,025	22,167	16,592	19,298	25,731	18,382	10.79%
51-2400	Retirement	32,151	21,651	16,530	13,686	18,248	16,229	-1.82%
	Total Personnel	179,194	206,715	283,407	196,039	261,386	310,659	9.62%
Services								
52-1300	Contract Services	87,504	56,666	66,000	46,997	66,000	71,500	8.33%
52-3100	Property & Liability Insurance	167,450	264,142	197,800	627	252,800	156,960	-20.65%
52-5500	Insurance Deductibles	24,253	27,217	15,000	7,500	15,000	15,000	0.00%
52-3300	Advertising	-	-	4,540	640	1,000	5,000	10.13% (1)
52-3500	Travel & Training	20,081	24,595	8,000	464	500	8,000	0.00%
52-3600	Dues & Membership	1,080	1,121	1,600	858	500	1,600	0.00%
52-3990	Bank Service Charges	219,033	205,093	230,000	208,750	215,000	225,000	-2.17%
	Total Services	519,401	578,834	522,940	265,836	550,800	483,060	-7.63%
Supplies								
53-1100	Supplies	13,053	6,779	7,450	4,941	4,000	14,000	87.92% (1)
53-1600	Equipment	1,803	8,864	3,000	-	2,000	3,000	0.00%
53-3220	Postage & Freight	2,670	2,798	13,750	6,423	7,500	7,500	-45.45% (1)
	Total Supplies	17,526	18,441	24,200	11,364	13,500	24,500	1.24%
Capital								
54-1410	Other Capital	6,300	16,820	-	-	-	-	0.00%
	Total Capital	6,300	16,820	-	-	-	-	0.00%
	Total Finance	<u>722,421</u>	<u>820,810</u>	<u>830,547</u>	<u>473,239</u>	<u>825,686</u>	<u>818,219</u>	-1.48%

Significant Variances Explanation:

(1) Increase reflects consolidation of multiple departments into one centralized location for generic items like office supplies, advertising and postage.

General Fund Expenditures
Expenditure Detail - Finance

1300 - Contract Services

Audit	31,000
County tax administration	25,000
Armored car	15,000
Other	<u>500</u>
Total	71,500

1100 - Supplies

Banking and security supplies	6,500
Computer Supplies	2,000
Office Supplies	5,000
Other	<u>500</u>
Total	14,000

3500 - Travel & Training

GFOA Conference	2,000
GAAP Updates	3,000
Treasury Management Training	1,500
Payroll and AP Training	<u>1,500</u>
Total	8,000

3600 - Dues & Membership

GFOA	500
AICPA	500
Georgia State Organizations	<u>600</u>
Total	1,600

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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 (2)

Strategic Plan 2022 Initiatives:

- Transparency – Increase website / social media support and development.
- Infrastructure – Expansion of cyber security.
- Financial Stability – Maintain adequate network security.
- Disaster Preparedness – Continue staff emergency management training and supply management.
- Staff & Operations – Create helpdesk support specialist.
- Policy Development – Improving access to public meetings and documents.

General Fund Expenditures Information Technology - 1535

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 147,362	\$ 149,356	\$ 140,035	\$ 95,417	\$ 145,000	\$ 153,736	9.78%
51-1300	Overtime	2,520	2,915	3,500	1,445	2,000	2,000	-42.86%
51-1400	Employee Benefits	6,750	7,000	14,400	5,288	10,000	12,630	-12.29%
51-2100	Insurance Benefits	21,864	25,676	27,637	21,086	36,115	22,926	-17.05%
51-2200	FICA Taxes	11,817	12,066	11,845	7,714	12,011	12,009	1.38%
51-2400	Retirement	12,167	10,674	16,045	10,694	14,259	9,738	-39.31%
	Total Personnel	202,480	207,687	213,462	141,644	219,384	213,039	-0.20% (1)
Services								
52-1300	Contract Services	389,369	489,587	506,000	311,939	375,000	482,800	-4.58%
52-2200	Equipment Maintenance	17,813	14,437	20,000	13,627	10,000	12,500	-37.50%
52-2320	Equipment Rental	21,352	22,867	24,000	17,593	24,000	20,000	-16.67%
52-3500	Travel & Training	2,212	1,572	1,800	435	500	1,500	-16.67%
	Total Services	430,746	528,463	551,800	343,594	409,500	516,800	-6.34%
Supplies								
53-1100	Supplies	486	2,807	1,900	80	500	4,500	136.84%
53-1600	Equipment	31,234	39,827	45,000	31,096	40,000	50,000	11.11%
53-1700	Other	757	984	-	-	-	-	0.00%
	Total Supplies	32,477	43,618	46,900	31,176	40,500	54,500	16.20%
Capital								
54-2100	Furniture & Equipment	14,003	19,331	-	-	-	-	0.00%
54-1410	Other Capital	-	55,027	-	-	-	-	0.00%
	Total Capital	14,003	74,358	-	-	-	-	0.00%
	Total Information Technology	679,706	854,126	812,162	516,414	669,384	784,339	-3.43%

Significant Variances Explanation:

- (1) Includes addition of one full-time employee. Wages and benefits allocated to utility funds.

General Fund Expenditures

Expenditure Detail - Information Technology

1000 - Contract Services	
Phone / Internet	226,700
Equipment servicing	26,300
Network contracts	25,500
Website contracts	23,000
Software licenses	104,400
Weather / location software	16,000
Other	<u>60,900</u>
Total	482,800
1100 - Supplies	
Office supplies	2,000
Computer supplies	<u>2,500</u>
Total	4,500
1600 - Small Equipment	
Computers & accessories	45,000
Office equipment	<u>5,000</u>
Total	50,000

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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 Specialist

Strategic Plan 2022 Initiatives:

- Transparency – Develop internal employee newsletter and employee communication portal.
- Financial Stability – Monitor current salary and benefit information.
- Disaster Preparedness – Continue staff emergency management training and access to information.
- Staff & Operations – Continue and expand employee training opportunities.

General Fund Expenditures
Human Resources - 1540

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 76,736	\$ 78,148	\$ 74,136	\$ 74,853	\$ 100,000	\$ 52,758	-28.84%
51-1400	Employee Benefits	3,115	3,000	3,900	2,550	3,900	3,079	-21.05%
51-2100	Insurance Benefits	8,743	8,973	9,858	4,421	8,500	10,805	9.61%
51-2200	FICA Taxes	6,031	6,123	6,312	5,862	7,948	4,271	-32.34%
51-2400	Retirement	<u>6,261</u>	<u>5,531</u>	<u>6,420</u>	<u>4,696</u>	<u>6,261</u>	<u>3,246</u>	-49.44%
	Total Personnel	100,886	101,775	100,626	92,382	126,610	74,159	-26.30% (1)
Services								
52-1300	Contract Services	11,675	23,480	46,550	32,621	46,550	30,000	-35.55%
52-2700	Workers Compensation Insurance	213,210	192,766	194,331	83,412	195,000	141,225	-27.33%
52-3500	Travel & Training	1,769	1,822	2,400	-	-	2,400	0.00%
52-3600	Dues & Membership	321	524	1,200	183	500	1,200	0.00%
52-2900	Employee Wellness & Benefit Programs	<u>5,602</u>	<u>6,490</u>	<u>34,400</u>	<u>20,411</u>	<u>30,000</u>	<u>34,400</u>	0.00%
	Total Services	232,577	225,082	278,881	136,627	272,050	209,225	-24.98%
Supplies								
53-1100	Supplies	1,307	3,735	3,200	202	3,200	3,200	0.00%
53-1700	Other	<u>1,893</u>	<u>1,722</u>	<u>3,000</u>	<u>704</u>	<u>1,000</u>	<u>3,000</u>	0.00%
	Total Supplies	3,200	5,457	6,200	906	4,200	6,200	0.00%
	Total Human Resources	<u>336,663</u>	<u>332,314</u>	<u>385,707</u>	<u>229,915</u>	<u>402,860</u>	<u>289,584</u>	-24.92%

Significant Variances Explanation:

(1) Decrease to reflect wages/benefits properly allocated to utility funds.

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
- Assistance Court Clerk

Strategic Plan 2022 Initiatives:

- Transparency – Continue adjudication study to ensure fair and equitable practices.
- Financial Stability – Staying current with Georgia state laws governing municipal courts.
- Disaster Preparedness – Develop procedures to continue court proceedings remotely.
- Staff & Operations – Continue staff development and training.
- Policy Development – Develop and recommend municipal court policies.

General Fund Expenditures
Municipal Court - 2650

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 161,259	\$ 163,320	\$ 164,750	\$ 114,331	\$ 165,000	\$ 170,316	3.38%
51-1300	Overtime	3,037	444	2,000	81	1,500	1,200	-40.00%
51-1400	Employee Benefits	2,079	3,882	5,100	5,845	5,100	11,270	120.98%
51-2100	Insurance Benefits	29,435	30,096	32,194	21,657	28,297	26,375	-18.07%
51-2200	FICA Taxes	12,577	12,647	13,147	9,046	13,127	13,983	6.36%
51-2400	Retirement	8,552	9,493	13,965	9,309	13,000	9,738	-30.27%
	Total Personnel	<u>216,939</u>	<u>219,882</u>	<u>231,156</u>	<u>160,269</u>	<u>226,024</u>	<u>232,882</u>	0.75%
Services								
52-1300	Contract Services	14,567	10,958	11,000	8,308	11,000	12,800	16.36%
52-1101	Judge	2,400	2,400	2,400	1,800	2,400	2,400	0.00%
52-1211	Attorney(s)	10,419	12,770	19,500	7,812	13,000	19,700	1.03%
52-3500	Travel & Training	3,180	4,123	6,000	684	1,000	4,000	-33.33%
52-3600	Dues & Membership	308	333	500	370	350	550	10.00%
	Total Services	<u>30,874</u>	<u>30,584</u>	<u>39,400</u>	<u>18,974</u>	<u>27,750</u>	<u>39,450</u>	0.13%
Supplies								
53-1100	Supplies	<u>9,487</u>	<u>3,972</u>	<u>6,150</u>	<u>3,294</u>	<u>5,000</u>	<u>7,800</u>	26.83%
	Total Supplies	<u>9,487</u>	<u>3,972</u>	<u>6,150</u>	<u>3,294</u>	<u>5,000</u>	<u>7,800</u>	26.83%
	Total Municipal Court	<u><u>257,300</u></u>	<u><u>254,438</u></u>	<u><u>276,706</u></u>	<u><u>182,537</u></u>	<u><u>258,774</u></u>	<u><u>280,132</u></u>	1.24%

General Fund Expenditures
Expenditure Detail - Municipal Court

1000 - Contract Services	
Inerpreter	800
Armored car	11,000
Miscellaneous	<u>1,000</u>
Total	12,800
1100 - Supplies	
Postage	1,000
Uniforms	600
Books	700
Food supplies - custody	500
Commerical shredder	1,500
Office supplies	<u>3,500</u>
Total	7,800
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 | • Corporals (3) | • Code Enforcement Officers (8) |
| • Majors (2) | • Senior Patrol Officers (2) | |
| • Captain | • Officers (11) | |
| • Lieutenants (3) | • Administrative Assistant | |
| • Sergeants (6) | • Jailer (1.5) | |

Strategic Plan 2022 Initiatives:

- Transparency – Increase website / social media presence and development.
- Community Enhancement – Continue to improve traffic flow and safety during peak times.
- Infrastructure – Continue to promote peaceful environment by maintaining highly visible presence in business district.
- Financial Stability – Continue to invest in technology to stabilize costs.
- Disaster Preparedness – Develop procedures and procurement of equipment to ensure services continue.
- Staff & Operations – Continue to recruit and hire high caliber officers and support continued education and training.
- Policy Development – Continued review of local ordinances to ensure compliance with state law.

General Fund Expenditures
Police & Code Enforcement - 3210

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 1,121,130	\$ 1,423,141	\$ 1,591,001	\$ 1,245,306	\$ 1,960,408	\$ 2,016,844	26.77%
51-1200	Part-time / Seasonal Wages	108,439	113,863	100,004	93,844	100,000	22,721	-77.28%
51-1300	Overtime	100,222	131,159	120,000	80,509	100,000	111,000	-7.50%
15-1400	Employee Benefits	12,796	11,324	39,300	8,130	13,000	81,703	107.90%
15-2100	Insurance Benefits	226,336	278,759	353,886	238,224	300,000	378,919	7.07%
15-2200	FICA Taxes	102,426	128,282	141,548	109,069	165,271	170,769	20.64%
15-2400	Retirement	105,647	109,999	121,034	80,690	100,000	135,888	12.27%
	Total Personnel	1,776,996	2,196,527	2,466,773	1,855,772	2,738,679	2,917,844	18.29% (1)
Services								
52-1300	Contract Services	44,712	88,275	111,500	64,720	90,000	230,000	106.28% (2)
52-1195	Code Enforcement	-	-	-	-	-	43,000	100.00% (3)
52-2201	Building Maintenance	7,850	8,353	8,375	6,629	5,000	10,000	19.40%
52-2200	Vehicle / Equipment Maintenance	3,409	3,296	5,000	4,248	5,000	5,000	0.00%
52-2320	Vehicle / Equipment Lease(s)	5,136	102,809	100,000	73,917	105,000	185,000	85.00% (4)
52-3500	Travel & Training	48,651	47,474	41,000	17,116	15,000	41,630	1.54%
52-3600	Dues & Membership	2,897	4,651	3,100	1,824	3,100	3,975	28.23%
	Total Services	112,655	254,858	268,975	168,454	223,100	518,605	92.81%
Supplies								
53-1100	Supplies	36,834	41,276	40,850	31,797	40,000	41,550	1.71%
53-1115	Amunition	8,339	8,779	10,050	7,212	9,050	10,300	2.49%
53-1600	Equipment	101,434	64,024	105,000	77,024	106,500	96,000	-8.57%
53-1270	Fuel	65,116	47,229	60,000	32,430	60,000	60,000	0.00%
53-1700	Other	2,932	1,814	3,625	3,561	3,625	3,700	2.07%
	Total Supplies	214,655	163,122	219,525	152,024	219,175	211,550	-3.63%

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

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-2100	Vehicles & Equipment	<u>2,768</u>	<u>121,229</u>	<u>93,300</u>	<u>91,181</u>	<u>93,300</u>	-	-100.00%
	Total Capital	2,768	121,229	93,300	91,181	93,300	-	-100.00%
	Total Police & Code Enforcement	<u>2,107,074</u>	<u>2,735,736</u>	<u>3,048,573</u>	<u>2,267,431</u>	<u>3,274,254</u>	<u>3,647,999</u>	19.66%

Significant Variances Explanation:

- (1) Increase is a result of the approved wage adjustment from approved Class & Comp study, and addition of four code enforcement officers.
- (2) Increase is a result of the annual operating and data storage costs associated with officer body camera's.
- (3) This is the first full budget year of costs associated with running code compliance for the City,
- (4) Increase is a result of adding eleven vehicles to enterprise annual lease.

General Fund Expenditures
Expenditure Detail - Police & Code Enforcement

1000 - Contract Services	
Equipment Services	33,000
Bodycamera's	81,500
Georgia power camera's	67,000
Savannah Professional Maintenance	9,000
Custodial	9,000
Other	<u>30,500</u>
Total	230,000

1100 - Supplies	
Protective gear	8,550
Uniform & accessories	22,000
Other	<u>11,000</u>
Total	41,550

1195 - Code Enforcement	
Animal services equipment	1,500
Contract services	9,200
Travel & training	5,800
Dues & memberships	700
Supplies & uniforms	15,800
Equipment	<u>10,000</u>
Total	43,000

1600 - Equipment	
Investigations	3,500
Radios	27,500
Handhelds	4,500
Sallyport	5,500
Other	25,000
Safety equipment	<u>30,000</u>
Total	96,000

3500 - Travel & Training	
Hotels & travel	11,000
Conferences & academy (FBI, GACP, POAG)	20,680
Firearm training	7,450
Physicals	<u>2,500</u>
Total	41,630

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 | • Firefighters (12.7) |
| • Special Operations Chief | • Lifeguard / Safety Officers (3) |
| • Lieutenants (3) | • Seasonal Lifeguards |
| • Sergeants (3) | |
| • Beach Safety Coordinator / Firefighter | |

Strategic Plan 2022 Initiatives:

- Transparency – Increase website / social media presence and development.
- Community Enhancement – Partner with local restaurants and businesses on CPR education and training.
- Infrastructure – Implement long-term replacement program for fire and rescue equipment.
- Financial Stability – Continue to research and apply for public safety grants.
- Disaster Preparedness – Design training programs specifically directed toward disaster response.
- Staff & Operations – Continue to promote staff growth and development through training and goal setting.
- Policy Development – Development of standard operating policies on personnel responsibilities, code of conduct, and disaster response.

General Fund Expenditures
 Fire & Beach Safety - 3510

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 495,754	\$ 640,894	\$ 622,902	\$ 611,922	\$ 740,896	\$ 1,056,873	69.67%
51-1200	Part-time / Seasonal Wages	302,401	348,101	357,802	235,871	343,871	387,369	8.26%
51-1300	Overtime	76,157	97,513	85,000	104,334	95,000	90,000	5.88%
15-1400	Employee Benefits	5,305	10,506	77,200	13,688	23,000	83,500	8.16%
15-2100	Insurance Benefits	114,652	119,212	192,612	137,520	178,000	208,008	7.99%
15-2200	FICA Taxes	66,883	83,847	87,738	73,894	92,012	123,756	41.05%
15-2400	Retirement	37,545	18,616	29,230	19,487	33,406	68,163	133.20%
15-2500	Firefighters Pension Fund	2,715	5,050	6,000	2,925	6,000	6,000	0.00%
	Total Personnel	1,101,412	1,323,739	1,458,484	1,199,641	1,512,185	2,023,669	38.75% (1)
Services								
52-2200	Vehicle & Equipment Maintenance	25,307	35,027	53,000	11,140	23,000	43,500	-17.92%
52-2201	Building Maintenance	10,028	7,164	10,000	6,781	10,000	15,000	50.00%
52-2320	Vehicle Lease(s)	2,000	5,652	6,800	5,627	6,800	6,800	0.00%
52-3500	Travel & Training	10,884	19,567	36,500	23,059	30,000	39,500	8.22%
52-3600	Dues & Membership	-	-	1,000	1,000	1,000	7,500	650.00% (2)
52-3900	Other - Contract Services	23,227	28,806	-	-	-	-	0.00%
	Total Services	71,446	96,216	107,300	47,607	70,800	112,300	4.66%
Supplies & Other Items								
53-1100	Supplies	76,965	78,720	91,650	61,772	91,650	73,500	-19.80%
53-1104	Emergency Management	3,492	12,974	37,000	33,062	37,000	43,500	17.57% (3)
53-1600	Equipment	11,978	21,686	29,525	26,901	29,525	63,500	115.07% (4)
53-1270	Fuel	6,471	6,653	7,200	4,913	7,000	7,500	4.17%
53-1700	Other	10,829	800	3,500	1,123	3,500	3,500	0.00%
	Total Supplies	109,735	120,833	168,875	127,771	168,675	191,500	13.40%

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

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-2100	Vehicles & Equipment	107,905	186,257	31,975	34,974	34,974	-	-100.00%
	Total Capital	107,905	186,257	31,975	34,974	34,974	-	-100.00%
	Total Fire & Beach Safety	<u>1,390,498</u>	<u>1,727,045</u>	<u>1,766,634</u>	<u>1,409,993</u>	<u>1,786,634</u>	<u>2,327,469</u>	31.75%

Significant Variance Explanation:

- (1) Increase is a result of the approved wage adjustment from Class & Comp study, and inclusion of supervisor position that was not included in previous budget. Current year budget also includes four new lifeguard/safety officers. Retirement is calculated on previous year earnings, with growth in department an increase was expected this current budget year.
- (2) Includes all the costs associated with the new required training platform for State/ISO/EMS standards.
- (3) In years past, budget amendments were approved for emergency management materials. Going forward, we will budget an annual amount of supplies to have on hand due to the high likelihood of use, consistent with Council's goals and objectives.
- (4) In the previous budget year, the purchase of needed water equipment was delayed due to the COVID-19 financial hardship, included in current year.

General Fund Expenditures
Expenditure Detail - Fire & Beach Safety

2200 - Vehicles / Equipment Maintenance

Water Craft Maintenance	5,000
Club Cars	3,500
Apparatus / Equipment Servicing and Testing	<u>35,000</u>
Total	43,500

1600 - Equipment

Replacement of saws, radios, other non-operational equipment	20,000
Water Rescue Equipment	15,000
Protective Gear	<u>28,500</u>
Total	63,500

3500 - Travel / Training

Classes for continuing education/certification	19,500
Physical (St. Joseph-Fit for Duty)	<u>20,000</u>
Total	39,500

1300 - Other

Volunteer Appreciation	<u>3,500</u>
Total	3,500

1100 - Supplies

Uniform & Accessories	18,500
Medical & First Aid	10,000
Burn Building Materials & Modifications	10,000
Station Supplies Fire and Beach Safety (Daily Operation)	<u>35,000</u>
Total	73,500

1104 - Emergency Management

Hurricane supplies (sand, sandbags, vehicle rentals, etc)	20,000
Standard supplies (tarps, containers, travel bags, etc)	5,000
Small equipment (VHF aviation radio, handheld radios for rescue operations)	8,500
Vehicle / equipment maintenance (command vehicles, city generators)	<u>10,000</u>
Total	43,500

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 (2)
- Crew Leader (4)
- Foreman (4)
- Mechanic
- Building Maintenance Worker (2)
- Heavy Equipment Operator (2)
- Recycling Coordinator
- Laborer (11)
- Administrative Assistant

Strategic Plan 2022 Initiatives:

- Transparency – Improve communication to residents and visitors of the Island.
- Community Enhancement – Continue public space maintenance and upgrades.
- Infrastructure – Implement capital projects plan and continue to develop long-term improvement programs.
- Financial Stability – Manage project budgets in fiscally responsible manner.
- Disaster Preparedness – Design training programs specifically directed toward disaster response.
- Staff & Operations – Continue to promote staff growth and development through training and certification.

General Fund Expenditures
Public Works - 4210

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 898,828	\$ 1,005,135	\$ 1,125,961	\$ 897,322	\$ 1,196,429	\$ 1,202,419	6.79%
51-1300	Overtime	46,529	77,148	75,000	34,285	50,000	60,000	-20.00%
15-1400	Employee Benefits	13,523	15,900	39,450	20,484	25,000	51,655	30.94%
15-2100	Insurance Benefits	234,014	250,698	315,052	220,441	295,000	280,499	-10.97%
15-2200	FICA Taxes	73,028	83,624	94,891	72,449	97,264	100,525	5.94%
15-2400	Retirement	98,474	71,488	72,238	48,158	64,211	94,129	30.30%
	Total Personnel	1,364,396	1,503,993	1,722,592	1,293,139	1,727,904	1,789,227	3.87%
Services								
52-1300	Contract Services	190,973	110,066	134,100	86,897	110,000	162,500	21.18% (1)
52-1235	Beach Maintenance	16,006	10,053	23,000	-	-	17,500	-23.91%
52-2111	Refuse & Recycling	83,545	118,291	138,000	96,106	130,000	185,000	34.06% (2)
52-2140	Landscaping	250	590	2,000	-	2,000	125,000	6150.00% (3)
52-2200	Vehicle & Equipment Maintenance	107,969	97,774	104,700	62,943	100,000	136,000	29.89% (4)
52-2201	Building & Infrastructure Maintenance	74,382	72,616	80,000	33,061	75,000	100,000	25.00% (6)
52-2320	Vehicle / Equipment Lease(s)	-	2,797	77,655	59,655	77,655	166,400	114.28% (7)
52-3500	Travel & Training	8,382	9,826	12,600	-	-	7,500	-40.48%
52-3600	Dues & Membership	1,520	820	2,000	687	1,000	500	-75.00%
52-3900	Other	2,639	-	-	-	-	-	0.00%
	Total Services	485,666	422,833	574,055	339,349	495,655	900,400	56.85%
Supplies & Other Items								
53-1100	Supplies	79,220	119,996	233,400	112,285	125,000	131,750	-43.55%
53-1230	Utilities	235,140	245,455	263,000	186,793	250,000	265,000	0.76%
53-1600	Equipment	30,482	45,993	68,850	54,916	68,850	18,000	-73.86%
53-1270	Fuel	35,454	32,434	33,000	23,656	33,000	40,000	21.21%
	Total Supplies	380,296	443,878	598,250	377,650	476,850	454,750	-23.99%

General Fund Expenditures
Public Works - 4210 (continued)

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-1315	Buildings	62,150	53,542	296,200	76,652	296,200	-	-100.00%
54-2100	Vehicles & Equipment	143,983	235,506	38,695	37,194	38,695	-	-100.00%
54-1410	Infrastructure	<u>354,077</u>	<u>230,067</u>	<u>149,300</u>	<u>31,953</u>	<u>149,300</u>	-	-100.00%
	Total Capital	560,210	519,115	484,195	145,799	484,195	-	-100.00%
	Total Public Works	<u>2,790,568</u>	<u>2,889,819</u>	<u>3,379,092</u>	<u>2,155,937</u>	<u>3,184,604</u>	<u>3,144,377</u>	-6.95%

Significant Variances Explanation:

- (1) Increase is due to a more aggressive tree trimming program and engineer services for the multiple projects projected this budget year.
- (2) Landfill costs have increased as well as the amount of trash collected.
- (3) Included in this increase is new maintenance on medians, welcome sign, ditch maintenance and Memorial Park per master plan. This maintenance will be included in budget years going forward.
- (4) The majority of fleet vehicles are older and required more maintenance and repairs. As the City replaces older vehicles with leases vehicles, repair and maintenance should decrease.
- (5) Increase is needed to address the electrical upgrades and building repairs on City owned property, including fencing.
- (6) Increase in current year is for six new leased vehicles to replace old vehicles retired. Annual lease amount will continue to increase annually as more of the fleet is transferred to lease program.

General Fund Expenditures

Expenditure Detail - Public Works

1000 - Contract Services		3500 - Travel & Training	
Tree Trimming	35,000	CDL	1,500
Stormwater Management	65,000	Confined space entry	3,000
Pest Control	20,000	Continuing education	<u>3,000</u>
Engineer /Architect	35,000	Total	7,500
Custodial Services	<u>7,500</u>		
Total	162,500		
1235 - Beach Maintenance		1100 - Supplies	
Crossover maintenance	5,000	Public Restrooms (toilet paper, soap, bleach)	60,000
Beach signs	5,000	Gravel, signs, paper, lumber, paper	30,000
Refuse & recycling bins	<u>7,500</u>	Yard / maintenance supplies	15,000
Total	17,500	Office supplies	5,000
		Outdoor supplies (bug spray, sunscreen, first aid)	6,500
		Uniforms	<u>15,250</u>
		Total	131,750
2201 - Buildings & Infrastructure Maintenance			
DPW Bathrooms	25,000		
City Hall electrical	25,000		
Median irrigation system	20,000		
Park fences	20,000		
Other miscealleous maintenance	<u>10,000</u>		
Total	100,000		
2320 - Leased Vehicles		1600 - Equipment	
6 Fleet Vehicles	43,200	Chainsaws, weed whackers, leaf blowers,	9,500
Garbage Truck	50,000	Safety equipment	<u>8,500</u>
Street Sweeper	<u>73,200</u>	Total	18,000
Total	166,400		

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;
- Inform and assist new business occupancies;
- Management of Mainstreet and South Beach District;

Personnel:

- Assistant Manager / Community Development Director
- Better Hometown Coordinator
- Business License / STVR Coordinator
- Facilities / Special Events Coordinator
- Zoning Specialist
- Business License Clerk

Strategic Plan 2022 Initiatives:

- Transparency – Improve communication to residents for zoning and permit procedures.
- Community Enhancement – Examine opportunities and create a business development plan.
- Financial Stability – Manage current fee structure and develop revenue plan.
- Disaster Preparedness – Design training programs specifically directed toward disaster response.
- Staff & Operations – Continue to promote staff growth and development with training and continued education.
- Policy Development – Review and establish standards for historic districts and designations.

General Fund Expenditures
Community Development - 7220

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 206,591	\$ 236,840	\$ 243,813	\$ 182,170	\$ 260,893	\$ 273,309	12.10%
51-1200	Part-time / Seasonal Wages	495	3,593	15,444	10,218	13,000	22,721	47.12%
51-1300	Overtime	1,076	1,291	3,000	733	750	1,000	-66.67%
51-1400	Employee Benefits	4,407	4,545	9,900	8,870	9,900	19,320	95.15%
51-2100	Insurance Benefits	46,450	44,032	55,793	37,752	50,336	43,836	-21.43%
51-2200	FICA Taxes	16,175	18,775	20,821	15,579	21,010	24,200	16.23%
51-2400	Retirement	14,232	20,232	17,410	11,607	15,000	16,229	-6.78%
	Total Personnel	289,426	329,308	366,181	266,929	370,890	400,615	9.40% (1)
Services								
52-1300	Contract Services	275,374	179,399	232,550	193,522	232,550	263,000	13.09%
52-1260	South Beach District	20,000	27,707	65,500	29,487	30,000	30,000	-54.20%
52-1265	Mainstreet	60,066	43,154	61,300	18,521	30,000	66,000	7.67%
52-3500	Travel & Training	803	1,232	4,500	-	-	4,500	0.00%
52-3600	Dues & Membership	972	551	830	509	500	600	-27.71%
	Total Services	357,215	252,043	364,680	242,039	293,050	364,100	-0.16%
Supplies & Other Items								
53-1100	Supplies	6,003	5,529	6,000	2,394	5,000	1,500	-75.00%
53-1600	Equipment	-	958	500	-	-	500	0.00%
	Total Supplies	6,003	6,487	6,500	2,394	5,000	2,000	-69.23%
	Total Community Development	652,644	587,838	737,361	511,362	668,940	766,715	3.98%

Significant Variances Explanation:

- (1) Increase is a result of approved wage adjustment from class & comp study.

General Fund Expenditures
Expenditure Detail - Community Development

1000 - Contract Services	
HOST Code Compliance	125,000
Tybee Visitor Study	15,000
Inspections	50,000
Beach Lobbyist	48,000
Engineer review	<u>25,000</u>
Total	263,000
3600 - Dues & Membership	
ASFPM	200
APA	200
Main Street	<u>200</u>
Total	600
1100 - Supplies	
Office supplies	1,000
Printing	<u>500</u>
Total	1,500

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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 Assistant (1.64)
- Seasonal Parking Enforcement

Strategic Plan 2022 Initiatives:

- Transparency – Improve parking communication to visitors.
- Community Enhancement – Examine opportunities for parking growth and payment development.
- Financial Stability – Manage parking fee structure based on revenue trends.
- Disaster Preparedness – Design training programs specifically directed toward disaster response.
- Staff & Operations – Continue to recruit and develop high caliber staff.

General Fund Expenditures
 Parking Services - 7564

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 97,622	\$ 101,092	\$ 98,887	\$ 80,606	\$ 100,000	\$ 138,080	39.63%
51-1200	Part-time / Seasonal Wages	94,719	93,956	122,864	90,848	103,480	101,572	-17.33%
51-1300	Overtime	2,026	2,127	1,500	1,437	1,500	1,500	0.00%
51-1400	Employee Benefits	1,200	1,500	4,200	900	1,500	4,640	10.48%
51-2100	Insurance Benefits	20,815	21,291	22,660	17,181	29,453	21,019	-7.24%
51-2200	FICA Taxes	14,961	15,201	17,400	13,297	15,681	9,738	-44.03%
51-2400	Retirement	9,280	8,221	8,906	5,937	8,500	21,080	136.69%
	Total Personnel	240,623	243,388	276,417	210,206	260,114	297,629	7.67% (1)
Services								
52-1300	Contract Services	62,913	63,982	75,700	60,553	65,000	70,200	-7.27%
52-2200	Equipment Maintenance	31,546	33,807	80,000	17,953	80,000	57,500	-28.13%
52-2320	Vehicle / Equipment Lease(s)	299	4,485	5,000	3,362	5,000	5,000	0.00%
52-3500	Travel & Training	359	-	2,000	2,069	2,000	2,000	0.00%
52-3600	Dues & Membership	117	44	117	-	117	117	0.00%
52-3900	Other	-	-	-	-	-	-	0.00%
	Total Services	95,234	102,318	162,817	83,937	152,117	134,817	-17.20%
Supplies & Other Items								
53-1100	Supplies	26,845	12,176	25,110	10,281	15,000	25,110	0.00%
53-1270	Fuel	5,135	3,162	5,000	2,669	5,000	5,000	0.00%
53-1600	Equipment	15,000	9,359	15,000	13,226	15,000	15,000	0.00%
53-1700	Other	-	-	-	-	-	7,900	0.00%
	Total Supplies	46,980	24,697	45,110	26,176	35,000	53,010	17.51%
Capital								
54-1410	Other Capital	-	16,289	-	-	-	-	0.00%
	Total Capital	-	16,289	-	-	-	-	0.00%
	Total Parking Services	<u>382,837</u>	<u>386,692</u>	<u>484,344</u>	<u>320,319</u>	<u>447,231</u>	<u>485,456</u>	0.23%

Significant Variances Explanation:

(1) Includes addition of one full-time employee.

General Fund Expenditures Expenditure Detail - Parking

1000 - Contract Services	
Amano Quarterly	45,600
Duncan - CivicSmart	13,200
Penn Credit	<u>11,400</u>
Total	70,200
2200 - Equipment Maintenance	
UI Boards / CPU PCB	16,950
Printers	18,750
Card Readers / Coin Entry	17,250
Office equipment	<u>4,550</u>
Total	57,500
1100 - Supplies	
Supplies & Materials	16,260
Decals	5,125
Uniforms	850
Signs	<u>2,875</u>
Total	25,110
1600 - Small Equipment	
Machine parts	10,000
Other	<u>5,000</u>
Total	15,000

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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	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Other								
57-2000	Non-Profit Agencies	\$ 159,933	\$ 225,399	\$ 120,567	\$ 24,600	\$ 120,567	\$ 135,745	12.59%
52-3850	YMCA	168,450	168,450	168,450	126,338	168,450	168,450	0.00%
61-1000	Contingency	-	-	224,400	-	-	-	-100.00%
61-1001	Transfers to other Funds	1,034,786	316,048	429,830	-	317,780	411,624	-4.24%
	Total Other	1,363,169	709,897	943,247	150,938	606,797	715,819	-24.11%
	Total Other Uses	<u>1,363,169</u>	<u>709,897</u>	<u>943,247</u>	<u>150,938</u>	<u>606,797</u>	<u>715,819</u>	-24.11%
	Total General Fund Expenditures	<u>\$11,611,761</u>	<u>\$12,105,040</u>	<u>\$13,524,494</u>	<u>\$ 8,810,793</u>	<u>\$12,850,957</u>	<u>\$13,995,425</u>	3.48%

General Fund Expenditures
Expenditure Detail - Other Financing Uses

2000 - Non-Profit Agencies	
Fresh Air Home	1,400
Tybee Island Maritime Academy	30,000
Tybee Beautification	1,770
Tybee Arts Association	10,000
Yeepies	575
Friends of Tybee Post Theater	20,000
American Legion	12,500
Tybee MLK	2,000
Marine Science Center	25,000
Tybee Clean Beach	2,500
Friends of Cockspur Lighthouse	<u>30,000</u>
Total	135,745

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

Summary of Revenues

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Other Financing Sources								
39-1201	Transfer from General Fund balance	-	-	-	-	-	-	100.00%
	Fund Balance	-	-	-	-	-	800,000	100.00%
	Total Other Financing Sources	-	-	-	-	-	800,000	100.00%
	Total Capital Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	100.00%

Summary of Expenditures

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-1315	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	100.00%
	Site Improvements	-	-	-	-	-	125,000	100.00%
	Vehicles	-	-	-	-	-	50,000	100.00%
	Equipment	-	-	-	-	-	470,000	100.00%
	Infrastructure	-	-	-	-	-	80,000	100.00%
	Total Capital	-	-	-	-	-	800,000	100.00%
	Total Capital Fund Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	100.00%
	Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	
	Annual Income / (Loss)	-	-	-		-	-	
	Applied Budget Surplus	-	-	-		-	-	
	Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	

Fund 350 - Capital Fund Itemized List of Capital Requests

Description	Amount
City Hall	
Flooring in Finance Department	\$ 15,000
Cashier Office Desk	6,000
Guardhouse & Cafeteria Tables & Chairs	<u>10,500</u>
Total City Hall Capital Additions	31,500
Police & Code Enforcement	
Mobile Tag Reader	\$ 13,500
Report Management Software	145,000
Police Drones	<u>60,000</u>
Total Police & Code Enforcement Capital Additions	218,500
Fire & Beach Safety	
Club Cars (2)	\$ 35,000
Bosch Lifeguard Tower	40,000
Fire Boat	50,000
AED's (11)	20,000
Hydraulic System (Jaws of Life)	20,000
Search & Rescue Drone	30,000
Generators for all City buildings (6)	<u>70,000</u>
Total Fire & Beach Safety Capital Additions	265,000
Public Works	
DPW Yard Pavement	\$ 75,000
Equipment - City compactors, electrical upgrades	<u>80,000</u>
Total Public Works Capital Additions	155,000
Parking	
4G Kiosks Upgrade	\$ 50,000
Vehicle	15,000
Handhelds & Printers (10)	50,000
Radios	<u>15,000</u>
Total Parking Capital Additions	130,000
Total Capital Additions	<u>\$ 800,000</u>

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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
- Office / Records Coordinator
- Dispatchers (4)

Fund 215 - Emergency 911 Fund
 Summary of Revenues & Expenditures

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services	\$ 72,949	\$ 75,874	\$ 73,000	\$ 51,869	\$ 74,000	\$ 74,000	1.37%
Other Financing Sources	<u>267,834</u>	<u>281,751</u>	<u>287,200</u>	-	<u>268,661</u>	<u>274,635</u>	-4.38%
Total Emergency 911 Revenue	<u>\$ 340,783</u>	<u>\$ 357,625</u>	<u>\$ 360,200</u>	<u>\$ 51,869</u>	<u>\$ 342,661</u>	<u>\$ 348,635</u>	-3.21%

Summary of Expenditures

Department	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel	\$ 333,001	\$ 341,733	\$ 338,032	\$ 263,595	\$ 327,493	\$ 320,635	-5.15%
Services	14,681	15,322	18,168	6,881	15,168	15,000	-17.44%
Supplies	<u>120</u>	<u>587</u>	<u>4,000</u>	<u>556</u>	<u>-</u>	<u>13,000</u>	225.00%
Total Emergency 911 Expenditures	<u>\$ 347,802</u>	<u>\$ 357,642</u>	<u>\$ 360,200</u>	<u>\$ 271,032</u>	<u>\$ 342,661</u>	<u>\$ 348,635</u>	-3.21%
Beginning Fund Balance	\$ 7,518	\$ 499	\$ 482		\$ 482	\$ 482	
Annual Income / (Loss)	(7,019)	(17)	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ 499</u>	<u>\$ 482</u>	<u>\$ 482</u>		<u>\$ 482</u>	<u>\$ 482</u>	

Fund 215 - Emergency 911
Revenues and Expenditures

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues:								
Public Charges for Services								
34-2525	Prepaid Wireless Fees	\$ 15,277	\$ 13,365	\$ 13,000	\$ 9,058	\$ 14,000	\$ 14,000	7.69%
34-2530	Non-Prepaid Wireless Fees	57,672	62,509	60,000	42,811	60,000	60,000	0.00%
	Total Public Charges for Services	72,949	75,874	73,000	51,869	74,000	74,000	1.37%
Other Financing Sources								
39-1201	Transfer from other funds	267,834	281,751	287,200	-	268,661	274,635	-4.38%
	Total Other Financing Sources	267,834	281,751	287,200	-	268,661	274,635	-4.38%
	Total Emergency 911 Fund Revenues	\$ 340,783	\$ 357,625	\$ 360,200	\$ 51,869	\$ 342,661	\$ 348,635	-3.21%

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Expenditures:								
Personnel								
51-1100	Salaries & Wages	\$ 232,452	\$ 239,224	\$ 230,360	\$ 198,954	\$ 242,000	\$ 207,240	-10.04%
51-1300	Overtime	8,749	10,261	7,000	7,101	9,000	9,000	28.57%
51-1400	Employee Benefits	1,200	1,200	6,600	600	1,200	19,000	187.88%
51-2100	Insurance Benefits	50,206	52,310	56,453	29,957	40,000	52,155	-7.61%
51-2200	FICA Taxes	18,439	19,059	18,356	15,746	19,293	17,011	-7.33%
51-2400	Retirement	21,955	19,679	19,263	11,237	16,000	16,229	-15.75%
	Total Personnel	333,001	341,733	338,032	263,595	327,493	320,635	-5.15%
Services								
52-3100	Property & Workers Comp Insurance	1,725	1,766	2,168	403	2,168	-	-100.00%
53-1230	Utilities	12,956	12,956	14,500	6,478	13,000	13,500	-6.90%
52-3500	Travel & Training	-	600	1,500	-	-	1,500	0.00%
	Total Services	14,681	15,322	18,168	6,881	15,168	15,000	-17.44%
Supplies								
53-1600	Small Equipment	120	587	4,000	556	-	13,000	225.00%
	Total Supplies	120	587	4,000	556	-	13,000	225.00%
	Total Emergency 911 Fund Expenditures	\$ 347,802	\$ 357,642	\$ 360,200	\$ 271,032	\$ 342,661	\$ 348,635	-3.2

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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.

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

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Taxes	\$ 3,639,678	\$ 3,293,486	\$ 3,371,000	\$ 2,844,404	\$ 3,710,000	\$ 4,000,000	18.66%
Total Hotel / Motel Revenues	<u>\$ 3,639,678</u>	<u>\$ 3,293,486</u>	<u>\$ 3,371,000</u>	<u>\$ 2,844,404</u>	<u>\$ 3,710,000</u>	<u>\$ 4,000,000</u>	18.66%

Summary of Expenditures

Department	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Other Costs	\$ 1,819,839	\$ 1,589,785	\$ 1,514,136	\$ 1,238,476	\$ 1,614,136	\$ 1,783,600	17.80%
Other Financing Uses	<u>1,819,839</u>	<u>1,703,701</u>	<u>1,856,864</u>	<u>1,489,058</u>	<u>2,095,864</u>	<u>2,216,400</u>	19.36%
Total Hotel / Motel Tax Fund Expenditures	<u>\$ 3,639,678</u>	<u>\$ 3,293,486</u>	<u>\$ 3,371,000</u>	<u>\$ 2,727,534</u>	<u>\$ 3,710,000</u>	<u>\$ 4,000,000</u>	18.66%
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	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues:								
Taxes								
31-4100	Hotel / Motel Taxes	\$ 3,639,678	\$ 3,293,486	\$ 3,371,000	\$ 2,844,404	\$ 3,710,000	\$ 4,000,000	18.66%
	Total Taxes	<u>3,639,678</u>	<u>3,293,486</u>	<u>3,371,000</u>	<u>2,844,404</u>	<u>3,710,000</u>	<u>4,000,000</u>	18.66%
	Total Hotel / Motel Tax Revenues	<u>\$ 3,639,678</u>	<u>\$ 3,293,486</u>	<u>\$ 3,371,000</u>	<u>\$ 2,844,404</u>	<u>\$ 3,710,000</u>	<u>\$ 4,000,000</u>	18.66%
Expenditures:								
Other Costs								
57-2000	Hutchison Island Trade Center	\$ 606,734	\$ 515,114	\$ 481,475	\$ 389,570	\$ 531,475	\$ 571,314	18.66%
57-2001	Chamber of Commerce	1,213,105	1,029,918	962,661	778,906	1,012,661	1,142,286	18.66%
57-2002	Tybee Post Theater	-	44,753	70,000	70,000	70,000	70,000	0.00%
	Total Other Costs	<u>1,819,839</u>	<u>1,589,785</u>	<u>1,514,136</u>	<u>1,238,476</u>	<u>1,614,136</u>	<u>1,783,600</u>	17.80%
Other Financing Uses								
61-1000	Transfer to General Fund	1,819,839	1,545,032	1,444,136	1,168,585	1,683,136	1,713,600	18.66%
61-1002	Transfer to Debt Service Fund	-	158,669	245,400	250,000	245,400	250,000	1.87%
61-1003	Transfer to Beach Renourishment	-	-	167,328	70,473	167,328	252,800	100.00%
	Total Other Financing Uses	<u>1,819,839</u>	<u>1,703,701</u>	<u>1,856,864</u>	<u>1,489,058</u>	<u>2,095,864</u>	<u>2,216,400</u>	19.36%
	Total Hotel / Motel Tax Expenditures	<u>\$ 3,639,678</u>	<u>\$ 3,293,486</u>	<u>\$ 3,371,000</u>	<u>\$ 2,727,534</u>	<u>\$ 3,710,000</u>	<u>\$ 4,000,000</u>	18.66%

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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 \$3.5 million and has \$619,085 included in the 2022 budget. The remaining \$460,000 of unspent funds is year one of a three year reserve to purchase a fire truck and for fire station renovations.

Fund 322 - SPLOST 2014 Fund
 Project Revenues and Expenditures

Account	Revenue Source	Project Budget	Prior Year Revenue	Current Year Revenue	Total Revenue	2022 Budget	Balance Remaining
Intergovernmental Revenue							
33-7114	SPLOST 2014 Revenue	\$ 4,617,186	\$ 4,365,594	\$ 251,592	\$ 4,617,186	\$ -	\$ -
36-1000	Investment Income	10,719	9,790	929	10,719	-	-
Total Revenues		\$ 4,627,905	\$ 4,375,384	\$ 252,521	\$ 4,627,905	\$ -	\$ -
Account	Project	Project Budget	Prior Year Expenditures	Current Year Expenditures	Total Expenditures	2022 Budget	Balance Remaining
Capital Outlay							
Public Safety							
	Public Safety Software Upgrade	\$ 196,665	\$ 196,665	\$ -	\$ 196,665	\$ -	\$ -
	Police Vehicles & Equipment	256,280	256,280	-	256,280	-	-
	Fire Station	230,000	-	-	-	-	230,000
	Fire Vehicles	1,142,343	882,347	29,996	912,343	-	230,000
	Fire & Beach Safety Equipment	230,792	230,792	-	230,792	-	-
Public Works							
	Street Paving & Maintenance	71,856	71,856	-	71,856	-	-
	Marsh Hen Trail / Highway 80 Bike Trail	120,000	40,615	1,180	41,795	78,205	-
	Drainage Projects	250,000	21,736	50,489	72,225	177,775	-
	Street Sweeper	180,000	180,000	-	180,000	-	-
Cultural & Recreational							
	Memorial Park Pavilion & Bathroom Building	258,869	258,869	-	258,869	-	-
	Memorial Park Upgrades	50,000	-	-	-	50,000	-
	Playground Equipment	215,390	195,390	-	195,390	20,000	-
	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	-	-
	Jaycee Park	697,396	674,291	-	674,291	23,105	-
	Site Improvements	3,800	-	3,800	3,800	-	-
	Buildings & Building Improvements	50,644	-	50,644	50,644	-	-
	Dog Parks	20,000	-	-	-	20,000	-
	Beach Crossovers	226,461	226,461	-	226,461	-	-
	South End Bathrooms	277,494	-	27,494	27,494	250,000	-
Total Expenditures		\$ 4,627,905	\$ 3,385,217	\$ 163,603	\$ 3,548,820	\$ 619,085	\$ 460,000
Funds Reserved for Future Projects:							
	Fire Station - Year One of Three Year Reserve		\$ 230,000				
	Fire Truck - Year One of Three Year Reserve		230,000				
	Total Funds Reserved for Future Projects		\$ 460,000				

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 \$273,754 in SPLOST 2020 proceeds. Approximately \$1.6 million is included in the 2022 budget, and \$920,000 of the remaining balance is year two and three of a three year reserve to purchase a fire truck and for fire station renovations.

Fund 323 - SPLOST 2020
Revenues and Expenditures

Account	Revenue Source	Project Budget	Prior Year Revenue	Current Year Revenue	Total Revenue	2022 Budget	Balance Remaining
Intergovernmental Revenue							
33-7115	SPLOST 2020 Revenue	\$ 3,944,653	\$ -	\$ 273,754	\$ 273,754	\$ 1,680,000	\$ 1,990,899
36-1000	Investment Income	10,000	-	14	14	1,500	8,486
Total Revenues		\$ 3,954,653	\$ -	\$ 273,768	\$ 273,768	\$ 1,681,500	\$ 1,999,385

Account	Project	Project Budget	Prior Year Expenditures	Current Year Expenditures	Total Expenditures	2022 Budget	Balance Remaining
Capital Outlay							
Public Safety							
	Fire Station	\$ 460,000	\$ -	\$ -	\$ -	\$ -	\$ 460,000
	Fire Vehicles	545,000	-	-	-	85,000	460,000
Public Works							
	Street Paving & Maintenance	200,000	-	-	-	200,000	-
	Water / Sewer Improvements	500,000	-	-	-	-	500,000
	Drainage Projects	230,000	-	-	-	230,000	-
Cultural & Recreational							
	Recreational Facilities	469,653	-	-	-	-	469,653
	Recreational Area Improvements	550,000	-	-	-	546,895	3,105
	Beach Area Improvements	450,000	-	-	-	30,000	420,000
General Government							
	City Facilities	550,000	-	-	-	500,000	50,000
Total Expenditures		\$ 3,954,653	\$ -	\$ -	\$ -	\$ 1,591,895	\$ 2,362,758

Funds Reserved for Future Projects:

Fire Station - Year Two and Three of Three Year Reserve	\$ 460,000
Fire Truck - Year Two and Three of Three Year Reserve	460,000
Total Funds Reserved for Future Projects	<u>\$ 920,000</u>

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 City has the following active or open grants related to:

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

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Project Revenues and Expenditures

Account	Revenue Source	Grant Revenue	Prior Year Revenue	Current Year Revenue	Total Revenue	2022 Budget	Balance Remaining
Intergovernmental Revenue							
	Federal Emergency Management Assistance (FEMA)	\$ 1,161,239	\$ -	\$ 172,776	\$ 172,776	\$ 988,463	\$ -
	National Fish and Wildlife Foundation (NFWF)	125,000		-	-	125,000	-
	Georgia Dept of Community Affairs (DCA)	1,628,636	1,626,073	2,563	1,628,636	-	-
	US Army Corps of Engineers (USACE)	175,000		-	-	175,000	-
	Department of Natural Resources (DNR)	62,000		-	-	62,000	-
	Other Grants	-	-	-	-	-	-
	Total Revenues	\$ 3,151,875	\$ 1,626,073	\$ 175,339	\$ 1,801,412	\$ 1,350,463	\$ -
Account	Project	Project Budget	Prior Year Expenditures	Current Year Expenditures	Total Expenditures	2022 Budget	Balance Remaining
Capital Outlay							
Public Safety							
	Fire Station	Not Yet Awarded	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works							
	Stormwater Management	616,907	-	361,907	361,907	255,000	-
	Storm shutters	187,000	-	2,965	2,965	184,035	-
Recreation							
	Wake Study	350,000	-	350,000	350,000	-	-
	Back River Study	300,000	-	169,902	169,902	130,098	-
	Coastal Incentive	37,000	-	37,000	37,000	-	-
	Dune Monitoring	112,650	-	65,421	-	112,650	-
General Government							
	Home Elevation	1,548,318	-	267,428	267,428	1,280,890	-
	Total Expenditures	\$ 3,151,875	\$ -	\$ 1,254,623	\$ 1,189,202	\$ 1,962,673	\$ -

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, 2021, \$3,160,000 remained outstanding on the bond. Annual principal and interest payments are as follows:

Fiscal Year Payable	Principal	Interest	Total
2022	\$ 130,000	\$ 117,150	\$ 247,150
2023	135,000	113,250	248,250
2024	135,000	109,200	244,200
2025	140,000	105,150	245,150
2026	150,000	99,550	249,550
2027-2031	820,000	406,250	1,226,250
2032-2036	970,000	253,600	1,223,600
2037-2039	680,000	55,000	735,000
	<u>\$ 3,160,000</u>	<u>\$ 1,259,150</u>	<u>\$ 4,419,150</u>

Fund 420 - Debt Service Fund
 Summary of Revenues & Expenditures

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Other Financing Sources	\$ 245,149	\$ 158,929	\$ 245,400	\$ 250,000	\$ 250,000	\$ 250,000	1.87%
Total Debt Service Revenues	<u>\$ 245,149</u>	<u>\$ 158,929</u>	<u>\$ 245,400</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	1.87%

Summary of Expenditures

Department	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Debt Service	\$ -	\$ 245,399	\$ 245,400	\$ 206,350	\$ 245,400	\$ 247,650	0.92%
Total Debt Service Expenditures	<u>\$ -</u>	<u>\$ 245,399</u>	<u>\$ 245,400</u>	<u>\$ 206,350</u>	<u>\$ 245,400</u>	<u>\$ 247,650</u>	0.92%
Beginning Fund Balance	\$ -	\$ 245,149	\$ 158,679		\$ 158,679	\$ 163,279	
Annual Income / (Loss)	245,149	(86,470)	-		4,600	2,350	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ 245,149</u>	<u>\$ 158,679</u>	<u>\$ 158,679</u>		<u>\$ 163,279</u>	<u>\$ 165,629</u>	

Fund 420 - Debt Service Fund
Revenues and Expenditures

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues:								
Other Financing Sources								
39-1500	Transfer from General Fund	\$ 245,149	\$ 260	\$ -	\$ -	\$ -	\$ -	0.00%
39-1500	Transfer from Hotel / Motel Tax Fund	-	158,669	245,400	250,000	250,000	250,000	100.00%
	Total Other Financing Sources	245,149	158,929	245,400	250,000	250,000	250,000	1.87%
	Total Debt Service Fund Revenues	\$ 245,149	\$ 158,929	\$ 245,400	\$ 250,000	\$ 250,000	\$ 250,000	1.87%

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Expenditures:								
Debt Service								
58-1100	Principal	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 130,000	4.00%
58-2100	Interest	-	120,149	119,650	80,600	119,650	117,150	-2.09%
58-3000	Fiscal Agent Fees	-	250	750	750	750	500	-33.33%
	Total Capital Outlay	-	245,399	245,400	206,350	245,400	247,650	0.92%
	Total Debt Service Fund Expenditures	\$ -	\$ 245,399	\$ 245,400	\$ 206,350	\$ 245,400	\$ 247,650	0.92%

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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.

The 2022 budget includes a restructure of water / sewer rates. The City has not proposed a rate adjustment for multiple years. A rate structure paired with smaller annual rate adjustments will allow the City to issue debt that will fund the various capital projects that are past due. These projects include; sewer line replacements, watermain replacements, well house and clarifier rehabilitation, electrical and water treatment plant upgrades various equipment purchases.

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
- Maintenance Worker (5)
- Foreman (2)
- Billing Clerk
- Crew Leader
- Plant Operator
- Operations Superintendent
- Technician (2)

Proposed Rate Structure:

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

Consumption:	PROPOSED - Off Season			PROPOSED - Peak Season		
	Water	Sewer	Total	Water	Sewer	Total
0 - 5,000 Gallons	\$ 3.20	\$ 3.20	\$ 6.40	\$ 3.20	\$ 3.20	\$ 6.40
5,001 - 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	\$ 11.25
20,001 Gallons +	\$ 5.15	\$ 5.15	\$ 10.30	\$ 6.44	\$ 6.44	\$ 12.88

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

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services	\$ 3,112,942	\$ 3,111,850	\$ 3,121,675	\$ 2,220,817	\$ 3,144,000	\$ 3,439,500	10.18%
Other Financing Sources	-	-	1,026,058	155,262	1,009,150	-	-100.00%
Total Water / Sewer Fund Revenue	\$ 3,112,942	\$ 3,111,850	\$ 4,147,733	\$ 2,376,079	\$ 4,153,150	\$ 3,439,500	-17.08%

Summary of Expenses

Department	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel	\$ 722,742	\$ 1,008,208	\$ 1,064,775	\$ 808,068	\$ 1,110,000	\$ 1,199,193	12.62%
Services	443,313	630,607	737,808	332,480	558,000	831,807	12.74%
Supplies & Other Items	366,409	418,351	442,000	273,572	382,500	413,500	-6.45%
Capital	11,319	568,121	1,500,900	908,407	1,500,900	-	-100.00%
Depreciation & Debt Service	799,013	790,081	601,750	53,552	601,750	995,000	65.35%
Total Water / Sewer Fund Expenses	\$ 2,342,796	\$ 3,415,368	\$ 4,347,233	\$ 2,376,079	\$ 4,153,150	\$ 3,439,500	-20.88%
Increase / (Decrease) in Equity	\$ 770,146	\$ (303,518)	\$ (199,500)	\$ -	\$ -	\$ -	
Beginning Cash Balance	\$ 2,473,182	\$ 3,223,576	\$ 2,067,183		\$ 2,067,183	\$ 1,058,033	
Adjustments to "accrual" basis:							
Adjustments for accruals	(19,752)	(852,875)	-		-	-	
Applied Budget Surplus	-	-	(1,026,058)		(1,009,150)	-	
Ending Cash Balance	\$ 3,223,576	\$ 2,067,183	\$ 841,625		\$ 1,058,033	\$ 1,058,033	

Fund 505 - Water / Sewer Fund
Revenues

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services								
34-4210	Water User Charges	\$ 2,762,599	\$ 2,787,172	\$ 2,812,000	\$ 1,945,553	\$ 2,812,000	\$ 3,105,000	10.42% (1)
34-6904	Penalties & Late Charges	39,230	32,957	37,500	27,138	40,000	42,500	13.33%
34-4215	Capital Recovery	44,000	22,000	22,000	22,000	22,000	22,000	0.00%
38-1002	Celltower rent income	191,476	209,711	210,000	170,678	210,000	210,000	0.00%
34-6906	Miscellaneous	75,637	60,010	40,175	55,448	60,000	60,000	49.35%
	Total Public Charges for Services	<u>3,112,942</u>	<u>3,111,850</u>	<u>3,121,675</u>	<u>2,220,817</u>	<u>3,144,000</u>	<u>3,439,500</u>	10.18%
Other Financing Sources								
39-1300	Use of Fund Balance (Savings)	-	-	1,026,058	155,262	1,009,150	-	-100.00%
	Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,026,058</u>	<u>155,262</u>	<u>1,009,150</u>	<u>-</u>	-100.00%
	Total Water / Sewer Revenues	<u>\$ 3,112,942</u>	<u>\$ 3,111,850</u>	<u>\$ 4,147,733</u>	<u>\$ 2,376,079</u>	<u>\$ 4,153,150</u>	<u>\$ 3,439,500</u>	-17.08%

Significant Variances Explanation:

(1) Includes full year of proposed water / sewer rate restructure.

Fund 505 - Water / Sewer Fund
Expenses

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 533,297	\$ 735,673	\$ 782,768	\$ 588,136	\$ 790,000	\$ 820,991	4.88%
51-1300	Overtime	8,128	35,611	30,500	16,965	30,000	27,485	-9.89%
51-1400	Employee Benefits	19,595	17,550	32,550	15,200	40,000	47,577	46.17%
51-2100	Insurance Benefits	58,661	136,348	124,763	121,526	145,000	187,774	50.50%
51-2200	FICA Taxes	81,428	49,127	53,861	39,353	67,000	73,170	35.85%
51-2400	Retirement	21,633	33,899	40,333	26,888	38,000	42,196	4.62%
	Total Personnel	722,742	1,008,208	1,064,775	808,068	1,110,000	1,199,193	12.62% (1)
Services								
52-1300	Contract Services	105,604	153,721	245,000	83,866	130,000	315,000	28.57% (2)
52-2200	Vehicle / Equipment Maintenance	91,685	83,966	140,000	102,703	85,000	70,000	-50.00%
52-2201	Building / Infrastructure Maintenance	79,874	133,842	129,000	91,738	125,000	175,000	35.66% (2)
52-2320	Vehicle / Equipment Lease(s)	73,744	133,794	50,000	15,621	50,000	55,000	10.00%
52-3100	Property & Workers Comp Insurance	66,446	83,514	124,008	8,583	125,000	173,807	40.16% (3)
52-3220	Postage & Mailing	4,458	14,444	15,800	8,376	12,000	12,000	-24.05%
52-3500	Travel & Training	6,292	14,927	18,000	9,987	15,000	15,000	-16.67%
52-3600	Dues & Membership	3,676	867	3,000	2,430	3,000	3,000	0.00%
52-3990	Credit Card Fees	11,534	11,532	13,000	9,176	13,000	13,000	0.00%
	Total Services	443,313	630,607	737,808	332,480	558,000	831,807	12.74%
Supplies & Other Items								
53-1100	Supplies	48,896	90,054	112,200	63,605	72,500	82,500	-26.47%
53-1230	Utilities	278,046	264,345	275,800	193,049	270,000	275,000	-0.29%
53-1270	Fuel	13,313	15,841	19,000	7,712	15,000	15,000	-21.05%
52-1600	Equipment	26,154	48,111	35,000	9,206	25,000	41,000	17.14%
	Total Supplies & Other Items	366,409	418,351	442,000	273,572	382,500	413,500	-6.45%

Fund 505 - Water / Sewer Fund (Continued)
Expenses

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-1315	Buildings	-	-	42,500	-	42,500	-	-100.00%
54-2100	Vehicles & Equipment	-	15,143	35,500	20,594	35,500	-	-100.00%
54-1410	Infrastructure	11,319	552,978	1,422,900	887,813	1,422,900	-	-100.00%
	Total Capital	11,319	568,121	1,500,900	908,407	1,500,900	-	-100.00% (4)
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	663,592	691,882	522,900	-	522,900	670,000	28.13%
58-2000	Interest	111,769	88,199	78,850	53,552	78,850	70,000	-11.22%
58-3000	Fiscal Fees	11,826	5,000	-	-	-	5,000	100.00%
	Fund Balance Replenishment	11,826	5,000	-	-	-	250,000	100.00% (5)
	Total Depreciation & Debt Service	799,013	790,081	601,750	53,552	601,750	995,000	65.35%
	Total Water / Sewer Expenses	<u>2,342,796</u>	<u>3,415,368</u>	<u>4,347,233</u>	<u>2,376,079</u>	<u>4,153,150</u>	<u>3,439,500</u>	-20.88%

Significant Variances Explanation:

- (1) Increase reflects wage adjustment from approved class and comp study.
- (2) Costs are expected to increase as more contract services and maintenance is required on aging infrastructure.
- (3) Increase is a result of significant property and liability insurance premium increase.
- (4) Included in the 2022 budget is a proposed debt issuance to finance multiple significant capital projects, removing the costs from operating.
- (5) Included in the 2022 budget is an annual fund balance replenishment of \$250,000.

Water / Sewer Fund Expenditure Detail

1201 - Contract Services

Engineering	25,000
Geothinq and Scada System	50,000
Water Towers	40,000
Electrician	15,000
Water Analysis	95,000
Dumping	<u>90,000</u>
Total	315,000

2200 - Vehicles / Equipment Maintenance

Vehicle Maintenance	25,000
Electrical Updates	10,000
Ultraviolet Bulb Annual Replacement	25,000
Sludge Press	<u>10,000</u>
Total	70,000

1100 - Supplies

Safety Equipment	6,000
Uniform / Clothing	14,000
Gravel	15,000
Polymer for Sludge	25,000
Office and Miscellaneous	<u>22,500</u>
Total	82,500

1600 - Equipment

Pumps	8,000
Meters	28,000
Other	<u>5,000</u>
Total	41,000

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

Type	Amount
Clarifier #2 Rehabilitation	\$ 500,000
Sanitary Sewer line Replacement	985,000
Laboratory Building	175,000
Bar Screen, Commentator and Chopper Blades	100,000
Sanitary Sewer Force main Replacement	75,000
Sanitary Sewer Lift Station Replacement	250,000
Watermain Replacement	312,500
Waste Reuse System Upgrades	<u>100,000</u>
Total Capital Additions	<u>\$ 2,497,500</u>

The 2022 budget includes a proposed debt issuance to finance above water / sewer capital projects. As of June 30, 2021, the Utility has \$2.8 million in outstanding note payables with Georgia Environmental Facilities Authority (GEFA) for previous water line extensions and lift stations, and various other water and sewer improvement projects.

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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. All activities necessary to provide such services are accounted for in this fund. The City charges a per cart fee for monthly service. Currently, the fees to cover all the operating costs, therefore, there is annual supplement required from the general fund to balance the budget.

Below are the current garbage cart monthly rates per cart:

Description	Monthly Rate per Cart
Garbage Carts:	
Residential	\$ 24.50
Stephens Day Homestead	\$ 17.99
Additional Cart	\$ 24.50
Commercial Cart	\$ 29.96
Additional Commercial Cart	\$ 29.96
Compactors:	
Compactor	\$ 29.96

Fund 504 - Solid Waste Fund
 Summary of Revenues & Expenses

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services	\$ 939,586	\$ 953,818	\$ 955,000	\$ 640,903	\$ 955,000	\$ 968,000	1.36%
Other Financing Sources	171,632	131,777	142,630	100,146	49,119	136,989	-3.95%
Total Solid Waste Revenue	\$ 1,111,218	\$ 1,085,595	\$ 1,097,630	\$ 741,049	\$ 1,004,119	\$ 1,104,989	0.67%

Summary of Expenses

Department	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel	\$ 53,152	\$ 21,130	\$ 21,130	\$ 15,848	\$ 21,130	\$ 14,091	-33.31%
Services	1,060,213	1,064,465	1,076,500	725,201	982,989	1,090,898	1.34%
Total Solid Waste Expenses	\$ 1,113,365	\$ 1,085,595	\$ 1,097,630	\$ 741,049	\$ 1,004,119	\$ 1,104,989	0.67%
Increase / (Decrease) in Equity	\$ (2,147)	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Cash Balance	\$ 19,235	\$ -	\$ 12,310		\$ 12,310	\$ 12,310	
Adjustments to "accrual" basis:							
Adjustments for accruals	(17,088)	12,310	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Cash Balance	\$ -	\$ 12,310	\$ 12,310		\$ 12,310	\$ 12,310	

Fund 504 - Solid Waste Utility Fund
Revenues & Expenses

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues								
Public Charges for Services								
34-4110	Solid Waste Collection Fees	\$ 635,086	\$ 713,850	\$ 923,000	\$ 628,200	\$ 923,000	\$ 936,000	1.41%
34-4112	Compactors	30,400	30,184	32,000	12,703	32,000	32,000	0.00%
34-4120	Recycling	227,132	172,700	-	-	-	-	0.00%
34-4130	Recycled Materials Revenue	3,268	3,969	-	-	-	-	0.00%
34-4132	Garbage Surcharge	43,700	33,115	-	-	-	-	0.00%
	Total Public Charges for Services	<u>939,586</u>	<u>953,818</u>	<u>955,000</u>	<u>640,903</u>	<u>955,000</u>	<u>968,000</u>	1.36%
Other Financing Sources								
39-1000	Transfer from General Fund	171,632	131,777	142,630	100,146	49,119	136,989	-3.95%
	Total Other Financing Sources	<u>171,632</u>	<u>131,777</u>	<u>142,630</u>	<u>100,146</u>	<u>49,119</u>	<u>136,989</u>	-3.95%
	Total Solid Waste Revenues	<u>\$ 1,111,218</u>	<u>\$ 1,085,595</u>	<u>\$ 1,097,630</u>	<u>\$ 741,049</u>	<u>\$ 1,004,119</u>	<u>\$ 1,104,989</u>	0.67%

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Expenses								
Personnel								
51-1100	Wages & Benefits	\$ 53,152	\$ 21,130	\$ 21,130	\$ 15,848	\$ 21,130	\$ 14,091	-33.31%
	Total Personnel	<u>53,152</u>	<u>21,130</u>	<u>21,130</u>	<u>15,848</u>	<u>21,130</u>	<u>14,091</u>	-33.31%
Services								
52-2111	Residential Waste Collection	637,501	666,038	887,000	598,384	797,845	897,408	1.17%
52-2112	Compactors	40,790	41,458	45,000	30,491	40,655	49,000	8.89%
52-2114	Recycling	237,432	212,479	-	-	-	-	0.00%
52-2119	Yardwaste Removal	144,490	144,490	144,500	96,326	144,489	144,490	-0.01%
	Total Services	<u>1,060,213</u>	<u>1,064,465</u>	<u>1,076,500</u>	<u>725,201</u>	<u>982,989</u>	<u>1,090,898</u>	1.34%
	Total Solid Waste Expenses	<u>\$ 1,113,365</u>	<u>\$ 1,085,595</u>	<u>\$ 1,097,630</u>	<u>\$ 741,049</u>	<u>\$ 1,004,119</u>	<u>\$ 1,104,989</u>	0.67%

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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)

Strategic Plan 2022 Initiatives:

- Transparency – Continue website / social media presence and involvement with various magazines and visitor guides.
- Community Enhancement – Continue presence and multiple local festivals.
- Financial Stability – Review and expand rental items for revenue streams.
- Staff & Operations – Continue to hire and promote high caliber employees.

Fund 555 - Campground Fund
 Summary of Revenues & Expenses

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services	\$ 1,871,821	\$ 1,645,814	\$ 1,552,200	\$ 1,452,742	\$ 1,886,000	\$ 1,927,200	24.16%
Other Financing Sources	-	7,069	-	1,793	-	1,500	0.00%
Total Campground Revenue	\$ 1,871,821	\$ 1,652,883	\$ 1,552,200	\$ 1,454,535	\$ 1,886,000	\$ 1,928,700	24.26%

Summary of Expenses

Department	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel	\$ 502,325	\$ 499,947	\$ 523,707	\$ 399,700	\$ 513,803	\$ 604,547	15.44%
Services	253,431	266,004	330,767	169,773	304,067	401,776	21.47%
Supplies & Other Items	247,669	223,793	263,626	171,139	257,776	265,650	0.77%
Capital	17,590	19,597	41,609	21,057	40,000	160,000	284.53%
Depreciation & Debt Service	136,964	130,633	121,600	38,736	496,727	496,727	308.49%
Other Uses	-	600,000	-	-	-	-	0.00%
Total Campground Expenses	\$ 1,157,979	\$ 1,739,974	\$ 1,281,309	\$ 800,405	\$ 1,612,373	\$ 1,928,700	50.53%
Increase / (Decrease) in Equity	\$ 713,842	\$ (87,091)	\$ 270,891	\$ 654,130	\$ 273,627	\$ -	
Beginning Cash Balance	\$ 655,597	\$ 1,007,216	\$ 282,354		\$ 282,354	\$ 555,981	
Adjustments to "accrual" basis:							
Adjustments for accruals	-	-	-		-	-	
Applied Budget Surplus	(362,223)	(637,771)	-		-	-	
Ending Cash Balance	\$ 1,007,216	\$ 282,354	\$ 553,245		\$ 555,981	\$ 555,981	

Fund 555 - Campground Fund
Revenues

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services								
34-7520	Camping Fees	\$ 1,439,826	\$ 1,265,414	\$ 1,200,000	\$ 1,122,479	\$ 1,500,000	\$ 1,500,000	25.00%
34-7521	Tent Site Fees	70,604	61,039	50,000	46,108	65,000	70,000	40.00%
34-7522	Cabin Rental	179,877	159,261	150,500	133,075	165,000	185,000	22.92%
34-7530	Camp Store Sales	147,844	126,000	120,700	130,175	130,000	140,000	15.99%
34-7538	Parking Revenue	22,870	11,575	10,000	1,950	5,000	10,000	0.00%
34-7534	Miscellaneous	<u>10,800</u>	<u>22,525</u>	<u>21,000</u>	<u>18,955</u>	<u>21,000</u>	<u>22,200</u>	5.71%
	Total Public Charges for Services	<u>1,871,821</u>	<u>1,645,814</u>	<u>1,552,200</u>	<u>1,452,742</u>	<u>1,886,000</u>	<u>1,927,200</u>	24.16%
Other Financing Sources								
39-2100	Sales of Capital Assets	-	7,069	-	1,793	-	1,500	100.00%
	Total Other Financing Sources	-	<u>7,069</u>	-	<u>1,793</u>	-	<u>1,500</u>	100.00%
	Total Campground Revenues	<u>\$ 1,871,821</u>	<u>\$ 1,652,883</u>	<u>\$ 1,552,200</u>	<u>\$ 1,454,535</u>	<u>\$ 1,886,000</u>	<u>\$ 1,928,700</u>	24.26%

Fund 555 - Campground Fund
Expenses - 6180

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 362,658	\$ 358,228	\$ 357,714	\$ 285,628	\$ 362,686	\$ 421,080	17.71%
51-1300	Overtime	2,004	1,311	5,000	854	1,000	1,560	-68.80%
51-1400	Employee Benefits	2,775	6,446	13,500	3,660	7,500	17,912	32.68%
51-2100	Insurance Benefits	79,374	84,691	97,647	73,618	88,678	96,678	-0.99%
51-2200	FICA Taxes	24,381	26,298	27,496	21,040	28,396	33,994	23.63%
51-2400	Retirement	31,133	22,973	22,350	14,900	25,543	33,323	49.10%
	Total Personnel	502,325	499,947	523,707	399,700	513,803	604,547	15.44% (1)
Services								
52-1300	Contract Services	118,601	109,180	121,300	67,108	115,000	117,800	-2.89%
52-2200	Vehicle / Equipment Maintenance	4,709	3,045	6,000	3,800	5,500	6,000	0.00%
52-2201	Building & Infrastructure Maintenance	6,585	10,774	25,000	12,605	25,000	25,000	0.00%
52-3100	Property & Workers Comp Insurance	11,892	14,151	25,867	2,207	25,867	89,776	247.07% (2)
52-3300	Advertising	51,114	67,286	81,000	29,725	70,000	80,000	-1.23%
52-3500	Travel & Training	5,164	6,520	11,000	499	5,000	11,000	0.00%
52-3600	Dues & Membership	4,917	7,744	10,000	4,433	7,500	10,600	6.00%
52-3990	Credit Card Fees	49,595	46,704	50,000	49,396	50,000	60,000	20.00%
52-3900	Other	854	600	600	-	200	1,600	166.67%
	Total Services	253,431	266,004	330,767	169,773	304,067	401,776	21.47%
Supplies & Other Items								
53-1100	Supplies	29,652	23,410	33,250	16,252	28,000	34,200	2.86%
53-1230	Utilities	147,373	144,355	153,776	104,117	153,776	155,400	1.06%
52-1520	Camp Store Items for Purchase	66,118	54,502	68,600	49,464	68,000	68,000	-0.87%
53-1600	Equipment	4,526	1,526	8,000	1,306	8,000	8,000	0.00%
53-1700	Other	-	-	-	-	-	50	100.00%
	Total Supplies	247,669	223,793	263,626	171,139	257,776	265,650	0.77%

Fund 555 - Campground Fund (Continued)
Expenses - 6180

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-1315	Buildings	17,590	11,170	15,000	6,214	15,000	150,000	900.00%
54-2100	Vehicles & Equipment	-	8,427	-	5,050	10,000	10,000	100.00%
54-1410	Site Improvements	-	-	26,609	9,793	15,000	-	-100.00%
	Total Capital	17,590	19,597	41,609	21,057	40,000	160,000	284.53% (3)
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	61,926	64,752	65,000	-	439,413	448,954	590.70%
56-2000	Interest	75,038	65,881	56,600	38,736	57,314	47,773	-15.60%
	Total Depreciation & Debt Service	136,964	130,633	121,600	38,736	496,727	496,727	308.49% (4)
Other Uses								
59-1001	Transfer to other funds	-	600,000	-	-	-	-	0.00%
	Total Other Uses	-	600,000	-	-	-	-	0.00%
	Total Campground Expenses	<u>1,157,979</u>	<u>1,739,974</u>	<u>1,281,309</u>	<u>800,405</u>	<u>1,612,373</u>	<u>1,928,700</u>	50.53%

Significant Variances Explanation:

- (1) Increase is a wage of adjustment from approved class and comp study, and allocation of Finance and IT wages to fund.
- (2) Increase due to premium increase for property and liability insurance.
- (3) Capital purchases were put on hold in previous year budget due to COVID-19, capital purchases included in current year budget.
- (4) Increase due to principal on debt service.

Campground Fund
Expense Detail

1300 - Contract Services		1100 - Supplies	
Service Contracts	8,000	Materials	25,000
Garbage	12,000	Pool Materials	7,000
Custodial	78,000	Uniforms	1,200
Pool	3,800	Postage	1,000
Pest Control	5,000	Total	<u>34,200</u>
Contact Labor	10,000		
Lodging Compensation	1,000	1230 - Utilities	
Total	<u>117,800</u>	Telephone Communications	7,500
		Cable	18,000
3500 - Building & Infrastructure Maintenance		Water / Sewer	18,500
Gravel	6,000	Electric	110,000
Water / Sewer	5,000	Propane & Fuel	1,400
Electrical	5,000	Total	<u>155,400</u>
HVAC	5,000		
Misc	4,000	1520 - Camp Store Items for Resale	
Total	<u>25,000</u>	Propane	9,000
		Apparel	22,000
3300 - Advertising		Groceries	10,000
Social Media / Internet	41,410	RV Supplies	12,000
Visitor Guides	11,865	Firewood	15,000
Magazines	16,045	Total	<u>68,000</u>
Festivals	4,000		
Other	6,680		
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>		

Fund 555 - Campground Fund
Itemized List of Capital Requests

Type	Amount
New Maintenance Shop Construction	\$ 150,000
Picnic Tables	5,000
Fire Rings	<u>5,000</u>
Total Campground Capital	<u>\$ 160,000</u>

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Personnel Detail

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 and Information Technology 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, \$236,112 of general fund wages and benefits is allocated to the Water / Sewer Fund, and \$63,835 is allocated to the Campground Fund.

Gross wages and benefits for each department and fund are listed as follows:

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits					Total Annual Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Clerk of Council										
Clerk of Council	67,934	-	5,600	73,534	5,625	8,046	354	100	350	88,009
Total	67,934	-	5,600	73,534	5,625	8,046	354	100	350	88,009
City Manager										
City Manager	136,578	-	4,040	140,618	10,757	24,528	354	100	700	177,057
Administrative Assistance	35,155	-	2,520	37,675	2,882	-	354	100	180	41,191
Total	171,733	-	6,560	178,293	13,639	24,528	708	200	880	218,248
Finance										
Finance Director	115,483	-	3,710	119,193	9,118	15,942	354	100	650	145,357
Finance Manager	76,505	3,000	3,850	83,355	6,377	7,566	354	100	370	98,122
Payroll & Admin Specialist	46,208	-	3,710	49,918	3,819	8,046	354	100	250	62,487
Accounts Payable Clerk	50,600	2,500	3,870	56,970	4,358	8,046	354	100	300	70,128
Accounts Receivable Clerk	37,722	200	1,020	38,942	2,979	8,046	354	100	205	50,626
Total	326,518	5,700	16,160	348,378	26,651	47,646	1,770	500	1,775	426,720
Human Resources										
Human Resource Specialist	63,563	-	3,710	67,273	5,146	12,384	354	100	180	85,437
Total	63,563	-	3,710	67,273	5,146	12,384	354	100	180	85,437
Information Technology										
IT Director	106,057	-	12,300	118,357	9,054	8,046	354	100	400	136,311
IT Support Specialist	43,429	2,000	4,020	49,449	3,783	15,942	354	100	300	69,928
IT Support Specialist	42,432	-	-	42,432	3,246	-	-	-	-	45,678
Total	191,918	2,000	16,320	210,238	16,083	23,988	708	200	700	251,917

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits					Total Annual Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Police & Code Enforcement										
Police Chief	114,305	-	2,640	116,945	8,946	12,384	354	100	625	139,354
Major	94,231	-	2,640	96,871	7,411	15,942	354	100	525	121,203
Major	101,143	-	2,640	103,783	7,939	8,046	354	100	575	120,797
Captain	83,679	-	2,640	86,319	6,603	11,490	354	100	475	105,341
Administrative Lieutenant	75,190	-	1,320	76,510	5,853	-	354	100	425	83,242
Lieutenant	68,804	4,000	2,409	75,213	5,754	15,942	354	100	400	97,763
Lieutenant	71,223	4,000	3,626	78,849	6,032	8,046	354	100	400	93,781
Lieutenant	68,804	5,000	2,379	76,183	5,828	8,046	354	100	400	90,911
City Marshal	67,968	-	3,536	71,504	5,470	8,046	354	100	400	85,874
Sergeant	59,872	7,000	2,271	69,143	5,289	8,046	354	100	350	83,282
Sergeant	57,135	8,000	3,369	68,504	5,241	8,046	354	100	325	82,570
Sergeant	56,435	2,000	3,408	61,843	4,731	11,490	354	100	325	78,843
Sergeant	57,157	6,000	3,359	66,516	5,088	15,942	354	100	325	88,325
Sergeant	53,889	9,000	2,119	65,008	4,973	8,046	354	100	300	78,781
Corporal	52,468	7,000	2,097	61,565	4,710	8,046	354	100	300	75,075
Corporal	51,216	10,000	2,058	63,274	4,840	8,046	354	100	300	76,914
Corporal	50,343	2,000	2,045	54,388	4,161	11,490	354	100	300	70,793
Corporal	49,721	10,000	2,035	61,756	4,724	8,046	354	100	275	75,255
Corporal	49,721	11,000	2,035	62,756	4,801	15,942	354	100	275	84,228
Senior Police Officer	47,862	5,000	1,996	54,858	4,197	7,566	354	100	275	67,350
Senior Police Officer	46,468	3,000	1,975	51,443	3,935	8,046	354	100	275	64,153
Senior Police Officer	47,862	2,000	1,986	51,848	3,966	8,046	354	100	275	64,589
Senior Police Officer	47,862	3,000	1,986	52,848	4,043	7,566	354	100	275	65,186
Police Officer	41,754	1,000	1,892	44,646	3,415	15,942	354	100	250	64,707
Police Officer	41,754	3,000	1,882	46,636	3,568	8,046	354	100	250	58,954
Police Officer	41,754	3,000	1,882	46,636	3,568	8,046	354	100	250	58,954
Police Officer	41,754	-	1,882	43,636	3,338	8,046	354	100	250	55,724
Police Officer	41,754	-	1,882	43,636	3,338	8,046	354	100	250	55,724
Police Officer	41,754	-	1,882	43,636	3,338	8,046	354	100	250	55,724
Police Officer	41,754	-	1,882	43,636	3,338	8,046	354	100	250	55,724
Police Officer	41,754	-	1,882	43,636	3,338	8,046	354	100	250	55,724
Detention Officer	37,871	1,000	1,823	40,694	3,113	8,046	354	100	225	52,532
Detention Officer	22,721	-	-	22,721	1,738	-	-	-	-	24,459
Code Enforcement Officer	34,243	1,000	1,537	36,780	2,814	8,046	354	100	185	48,279
Code Enforcement Officer	33,330	1,000	1,523	35,853	2,743	7,566	354	100	185	46,801
Code Enforcement Officer	33,330	1,000	1,523	35,853	2,743	8,046	354	100	185	47,281
Code Enforcement Officer	33,330	1,000	1,523	35,853	2,743	7,566	354	100	185	46,801
Code Enforcement Officer	33,330	1,000	1,523	35,853	2,743	8,046	354	100	185	47,281
Code Enforcement Officer	33,330	-	1,523	34,853	2,666	8,046	354	100	185	46,204
Code Enforcement Officer	30,615	-	1,471	32,086	2,455	8,046	354	100	250	43,291
Code Enforcement Officer	30,615	-	1,471	32,086	2,455	8,046	354	100	250	43,291
Total	2,046,597	111,000	81,788	2,239,385	171,313	349,932	13,452	3,800	11,735	2,789,617

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded					Total Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Fire & Beach Safety										
Fire Chief	97,155	-	13,808	110,963	8,489	15,942	354	100	240	136,088
Special Operations Chief	80,090	-	5,005	85,095	6,510	8,046	354	100	240	100,345
Lieutenant	60,159	9,000	4,060	73,219	5,601	8,046	354	100	240	87,560
Lieutenant	60,157	21,000	4,050	85,207	6,518	8,046	354	100	240	100,465
Lieutenant	60,157	2,000	4,030	66,187	5,063	15,942	354	100	240	87,886
Sergeant	50,966	18,000	3,578	72,544	5,550	8,046	354	100	240	86,834
Sergeant	50,488	2,000	3,544	56,032	4,286	8,046	354	100	240	69,058
Sergeant	49,476	1,000	3,494	53,970	4,129	8,046	354	100	240	66,839
Firefighter / Beach Safety Coordinator	47,630	2,000	4,622	54,252	4,150	8,046	354	100	240	67,142
Firefighter	45,063	10,000	3,303	58,366	4,465	12,384	354	100	240	75,909
Firefighter	44,950	1,500	3,348	49,798	3,810	8,046	354	100	240	62,348
Firefighter	44,950	1,500	3,268	49,718	3,803	8,046	354	100	240	62,261
Firefighter	44,725	2,000	3,256	49,981	3,824	8,046	354	100	240	62,545
Firefighter	44,529	12,000	3,246	59,775	4,573	8,046	354	100	240	73,088
Firefighter	44,079	2,000	3,214	49,293	3,771	8,046	354	100	240	61,804
Firefighter	43,433	2,000	3,182	48,615	3,719	8,046	354	100	240	61,074
Firefighter	43,433	2,000	3,182	48,615	3,719	8,046	354	100	240	61,074
Firefighter	43,433	2,000	3,182	48,615	3,719	12,384	354	100	240	65,412
Lifeguard / Safety Officer	34,000	-	2,710	36,710	2,808	8,046	354	100	240	48,258
Lifeguard / Safety Officer	34,000	-	2,710	36,710	2,808	8,046	354	100	240	48,258
Lifeguard / Safety Officer	34,000	-	2,710	36,710	2,808	8,046	354	100	240	48,258
Firefighter - PT	27,979	-	-	27,979	2,140	-	-	-	-	30,119
Firefighter - PT	27,087	-	-	27,087	2,072	-	-	-	-	29,159
Firefighter - PT	26,303	-	-	26,303	2,012	-	-	-	-	28,315
Lifeguards - Seasonal	306,000	-	-	306,000	23,409	-	-	-	-	329,409
Total	1,444,242	90,000	83,500	1,617,742	123,756	193,434	7,434	2,100	5,040	1,949,506
Municipal Court										
Municipal Court Director	78,218	-	3,750	81,968	6,271	8,046	354	100	350	97,089
Municipal Court Clerk	50,621	1,200	3,740	55,561	4,250	8,046	354	100	325	68,636
Assistant Municipal Court Clerk	41,477	-	3,780	45,257	3,462	8,046	354	100	200	57,219
Total	170,316	1,200	11,270	182,786	13,983	24,138	1,062	300	875	222,944

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded					Total Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Engineering/Public Works/Facilities										
Engineer / Director of Infrastructure	98,987	-	8,820	107,807	8,247	8,046	354	100	550	125,104
Division Director	90,838	-	2,400	93,238	7,133	8,046	354	100	500	109,371
Division Director	78,511	-	7,755	86,266	6,599	12,384	354	100	410	106,113
Mechanic Crew Leader	56,138	5,000	1,200	62,338	4,769	8,046	354	100	325	75,932
Building Maintenance Foreman	47,757	3,000	2,300	53,057	4,059	12,384	354	100	260	70,214
Mechanic Foreman	47,757	2,000	2,290	52,047	3,982	11,490	354	100	260	68,233
Construction Foreman	47,757	2,000	2,310	52,067	3,983	15,942	354	100	260	72,706
Landscape Foreman	47,757	2,000	2,230	51,987	3,977	8,046	354	100	260	64,724
Building Maintenance Crew Leader	45,593	3,000	2,390	50,983	3,900	8,046	354	100	255	63,638
Construction Crew Leader	44,511	3,000	2,270	49,781	3,808	11,490	354	100	225	65,758
Parks Crew Leader	43,981	3,000	1,060	48,041	3,675	8,046	354	100	225	60,441
Mechanic	37,786	2,000	1,080	40,866	3,126	8,046	354	100	210	52,702
Building Maintenance Worker II	36,470	4,000	2,230	42,700	3,267	8,046	354	100	200	54,667
Building Maintenance Worker II	36,046	4,000	1,130	41,176	3,150	8,046	354	100	200	53,026
Heavy Equipment Operator	36,025	2,000	1,070	39,095	2,991	8,046	354	100	200	50,786
Heavy Equipment Operator	36,025	2,000	1,070	39,095	2,991	8,046	354	100	200	50,786
Laborer II	35,622	7,000	1,070	43,692	3,342	8,046	354	100	195	55,729
Laborer II	35,219	1,000	1,060	37,279	2,852	8,046	354	100	195	48,826
Recycling Coordinator	35,155	3,000	1,010	39,165	2,996	8,046	354	100	190	50,851
Laborer II	34,391	2,000	1,010	37,401	2,861	12,384	354	100	175	53,275
Laborer 1	30,530	2,000	1,010	33,540	2,566	8,046	354	100	175	44,781
Laborer 1	30,530	2,000	1,010	33,540	2,566	8,046	354	100	175	44,781
Laborer 1	30,530	1,000	1,010	32,540	2,489	8,046	354	100	175	43,704
Laborer 1	30,530	1,000	1,010	32,540	2,489	8,046	354	100	175	43,704
Laborer 1	30,530	1,000	1,010	32,540	2,489	12,384	354	100	175	48,042
Laborer 1	30,530	1,000	1,020	32,550	2,490	8,046	354	100	175	43,715
Laborer 1	29,363	500	1,000	30,863	2,361	8,046	354	100	165	41,889
Laborer 1	29,363	500	1,000	30,863	2,361	8,046	354	100	165	41,889
Administrative Assistant	37,680	1,000	2,240	40,920	3,130	8,046	354	100	215	52,765
Total	1,251,912	60,000	56,065	1,367,977	104,649	265,470	10,266	2,900	6,890	1,758,152
Community Development										
Community Development Director	98,986	-	3,900	102,886	7,871	12,384	354	100	550	124,145
Better Hometown Coordinator	50,006	500	3,720	54,226	4,148	-	-	100	275	58,749
Business License / STVR Coordinator	44,193	-	3,600	47,793	3,656	8,046	354	100	225	60,174
Facilities / Special Events Coordinator	39,135	-	3,600	42,735	3,269	11,490	354	100	225	58,173
Zoning Specialist	40,989	500	3,600	45,089	3,449	8,046	354	100	225	57,263
Business License Clerk	22,721	-	900	23,621	1,807	-	354	100	-	25,882
Total	296,030	1,000	19,320	316,350	24,200	39,966	1,770	600	1,500	384,386

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded					Total Wages & Benefits	
					FICA	Health	Dental	Life	Disability		
Parking Services											
Parking Services Supervisor	59,008	-	2,380	61,388	4,696	11,490	354	100	325	78,353	
Assistant Parking Services Supervisor	43,005	1,500	2,260	46,765	3,578	8,046	354	100	250	59,093	
Parking Services Assistant	36,067	-	-	36,067	2,759	-	-	-	-	38,826	
Parking Services Attendant	19,730	-	-	19,730	1,509	-	-	-	-	21,239	
Parking Services Attendant	20,941	-	-	20,941	1,602	-	-	-	-	22,543	
Parking Enforcement	20,941	-	-	20,941	1,602	-	-	-	-	22,543	
Parking Enforcement	20,070	-	-	20,070	1,535	-	-	-	-	21,605	
Parking Enforcement (6)	19,890	-	-	19,890	1,522	-	-	-	-	21,412	
Total	239,652	1,500	4,640	245,792	18,803	19,536	708	200	575	285,614	
E911 Dispatch Fund											
E911 Coordinator	40,565	4,000	4,286	48,851	3,737	8,046	354	100	225	61,313	
Office / Records Coordinator	38,189	2,500	4,259	44,948	3,439	8,046	354	100	200	57,087	
Communication Officer	32,758	1,000	2,658	36,416	2,786	8,046	354	100	190	47,892	
Communication Officer	32,758	1,500	2,648	36,906	2,823	8,046	354	100	190	48,419	
Communication Officer	31,485	-	2,574	34,059	2,606	8,046	354	100	175	45,340	
Communication Officer	31,485	-	2,574	34,059	2,606	8,046	354	100	175	45,340	
Total	207,240	9,000	19,000	235,240	17,997	48,276	2,124	600	1,155	305,392	
Water / Sewer Fund											
Operations Division Director	83,693	-	1,130	84,823	6,489	15,942	354	100	450	108,158	
Utility Billing Clerk	48,415	1,000	3,850	53,265	4,075	12,384	354	100	275	70,453	
Operations Superintendent	57,686	-	1,060	58,746	4,494	8,046	354	100	325	72,065	
Crew Foreman	55,331	1,000	8,377	64,708	4,950	15,942	354	100	325	86,379	
Meter Foreman	47,757	500	2,599	50,856	3,891	8,046	354	100	250	63,497	
Plant Operator	47,184	10,000	2,482	59,666	4,564	15,942	354	100	250	80,876	
Maintenance Worker II	41,498	1,000	2,407	44,905	3,435	8,046	354	100	225	57,065	
Maintenance Worker I	39,992	2,000	2,413	44,405	3,397	8,046	354	100	225	56,527	
Maintenance Worker I	33,797	5,000	2,040	40,837	3,124	12,384	354	100	180	56,979	
Meter Technician	35,494	3,500	2,192	41,186	3,151	8,046	354	100	200	53,037	
Camera Crew Leader	43,429	500	1,020	44,949	3,439	8,046	354	100	225	57,113	
Camera Technician	37,722	500	1,010	39,232	3,001	11,490	354	100	195	54,372	
Plant Operator Trainee	35,155	500	1,020	36,675	2,806	8,046	354	100	195	48,176	
Utility Worker	29,363	-	1,000	30,363	2,323	8,046	354	100	165	41,351	
Total	636,516	25,500	32,600	694,616	53,139	148,452	4,956	1,400	3,485	906,048	

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded					Total Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Campground Fund										
Campground Director	65,024	-	4,030	69,054	5,283	8,046	354	100	350	83,187
Operations Supervisor	47,184	400	2,280	49,864	3,815	8,046	354	100	250	62,429
Officer Supervisor	47,757	200	2,260	50,217	3,842	8,046	354	100	250	62,809
Clerk	40,947	-	1,050	41,997	3,213	15,942	354	100	200	61,806
Clerk	34,815	-	1,030	35,845	2,742	11,490	354	100	200	50,731
Clerk	34,391	100	1,090	35,581	2,722	8,046	354	100	225	47,028
Clerk	32,758	-	1,050	33,808	2,586	8,046	354	100	190	45,084
Maintenance Worker	34,815	100	1,030	35,945	2,750	8,046	354	100	200	47,395
Maintenance Worker	34,391	200	1,020	35,611	2,724	8,046	354	-	185	46,920
Total	372,082	1,000	14,840	387,922	29,677	83,754	3,186	800	2,050	507,389
Accumulated Totals	7,486,253	307,900	371,373	8,165,526	624,661	1,289,550	48,852	13,800	37,190	10,179,379