

**CITY COUNCIL WORKSHOP**

**MAYOR**

Shirley Sessions

**CITY COUNCIL**

Barry Brown, Mayor Pro Tem

Brian West

Jay Burke

Nancy DeVetter

Spec Hosti

Monty Parks



**CITY MANAGER**

Dr. Shawn Gillen

**CLERK OF COUNCIL**

Jan LeViner

**CITY ATTORNEY**

Edward M. Hughes

**CITY OF TYBEE ISLAND**

**CITY COUNCIL WORKSHOP**

**AGENDA**

**May 03, 2022 at 2:30 PM**

**Call to Order**

**Items for Consideration**

1. 2023 Recommended City Budget - Revised

**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. 2023 Recommended City Budget - Revised



# City of Tybee Island

## Memorandum

To: Mayor Sessions and Members of City Council  
 From: Jen Amerell, Finance Director *JRA*  
 Date: April 28, 2022  
 Re: 2023 Recommended City Budget - Revised

### Overview

Enclosed you will find the following revised FY23 budget pages:

- Revised Letter of Transmittal – updated to include summary of Capital Improvement Plan Purchases and Projects.
- Revised General Fund Summary of Revenues and Expenses – updated to reflect increase in revenues and expenses for addition of three full-time Dispatcher Positions and increase in surplus transfer to capital fund for purchase of financial software.
- Revised Capital Requests – updated to reflect \$75,000 request for financial software. The City converted to Caselle financial software, and after six months of use it has become apparent the software does not meet the basic needs of the Finance Dept. or other departments within the City. This request is a multi-year request with requested funds allocated over two budget years. Management has been in contact with a highly reputable, vetted software provider who specializes in governmental accounting software and the lead time is approximately 12-15 months. Software change is a necessity for the City.

Below is a summary of financial impacts to the General Fund, Capital Fund and E911 Funds as a result of above budget revisions:

Description	General Fund		E911 Fund		Capital Fund	
	Revenues	Expenses	Revenues	Expenses	Revenues	Expenses
Revenues & Expenses per Draft #1 Budget	\$ 16,011,250	\$ 16,011,250	\$ 437,910	\$ 437,910	\$ 2,229,724	\$ 2,229,724
Increased Transfer to E911 Fund	\$ -	\$ 153,875	\$ 153,875	\$ -	\$ -	\$ -
Increased Personnel for 3 New Dispatch Positions	-	-	-	153,875	-	-
Increased Parking Revenue	150,000	-	-	-	-	-
Reduced Finance Dept. Retirement	-	(875)	-	-	-	-
Increased Beach Use Revenue	3,000	-	-	-	-	-
Increased for Financial Software Capital Request	-	-	-	-	75,000	-
Increased Use of General Fund Surplus	-	-	-	-	-	75,000
Total Budget Changes	\$ 153,000	\$ 153,000	\$ 153,875	\$ 153,875	\$ 75,000	\$ 75,000
Revenues & Expenses per Revised Budget	\$ 16,164,250	\$ 16,164,250	\$ 591,785	\$ 591,785	\$ 2,304,724	\$ 2,304,724

### Non-profit Requests

At the April 25<sup>th</sup> budget workshop it was determined Council would like to hear directly from non-profit organizations requesting FY23 budget funds. The City reached out to all requestors and as of today, April 28<sup>th</sup>, we have received confirmation that representatives from the following organizations will attend the upcoming May 3<sup>rd</sup> budget workshop:

- Friends of Cockspur Island Lighthouse
- Friends of Tybee Post Theatre
- Tybee Clean Beach
- Tybee Island Maritime Academy
- Tybee Beach Bum Parade
- Tybee Island Farmers Market

A summary of FY23 budget requests is included in your packets. **Please review the full application documentation of non-profit requests previously provided.** If you need another copy of applications please contact me.

Also, as a result of discussions on the request process at the April 25<sup>th</sup> budget workshop, the City has informed all requestors that approved budget funds will now be reimbursed, up to awarded amount, pending receipt of proof of expenses.

### Summary

At Tuesday's workshop we will hear from non-profits organizations, discuss budget revisions and any further budget discussions and questions. Feel free to contact me with any specific budget questions prior to Tuesday.

The goal after Tuesday's budget workshop is to present a complete budget to Council for approval on June 9<sup>th</sup>, so any budget revisions should be included prior to the June 9<sup>th</sup> meeting.

Please make sure to bring your FY23 budget book and non-profit applications to Tuesday's workshop.

# Letter of Transmittal

Mayor Sessions and the City Council:

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

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

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

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

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

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

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

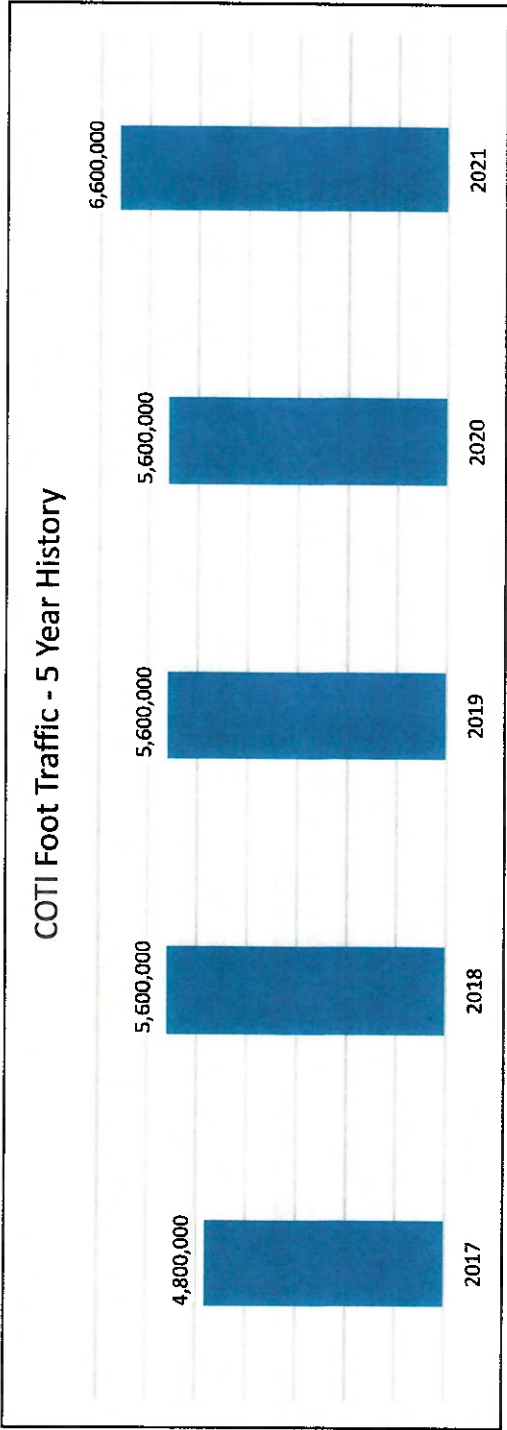
*Staff & Operations* – Provide effective and efficient services. Make Tybee Island a premier place to work. Focus on excelling in customer service.

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

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

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

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





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

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

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

Significant capital projects from the City's capital improvement plan included in the 2023 budget:

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

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

Other projects and purchases outlined in the City's capital improvement plan included throughout the 2023 budget include:

Capital Purchase / Project	Funding Source		
	Operating	Capital	Total
Public Works Yard Paving & Fencing	\$ -	\$ 95,000	\$ 95,000
Dump Truck and Pickup Truck	-	145,000	145,000
City Building Maintenance & Landscaping	45,000	100,000	145,000
Playground Equipment Maintenance & Upgrades	10,000	50,000	60,000
Jaycee Park Improvements	-	30,000	30,000
Strand Avenue Retaining Wall & Business Area Upgrades	-	150,000	150,000
Street Maintenance	45,000	50,000	95,000
Dog Park Maintenance	2,500	-	2,500
Tree Trimming	40,000	-	40,000
Solomon Avenue Dust Control	25,000	-	25,000
Speed Humps	25,000	-	25,000
Recycling	25,000	-	25,000
<b>Total Capital Purchases &amp; Projects</b>	<b>\$ 217,500</b>	<b>\$ 620,000</b>	<b>\$ 837,500</b>

Other capital purchases include vehicle replacements, software upgrades, parking kiosk upgrades and handhelds, rescue and safety equipment, and maintenance equipment.

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

Respectfully Submitted,

*Shawn Gillen*

Shawn Gillen  
City Manager

*Jen Amerell*

Jen Amerell  
Finance Director



## General Fund Summary of Revenues & Expenditures

	2020	2021	Amended	3/31/22	2022	2023	Budget
	Actual	Actual	Budget	YTD	Projected	Budget	% Change
<b>Revenues:</b>							
Taxes	4,553,278	4,986,718	4,681,175	3,320,226	5,213,837	4,918,950	5.08%
Licenses & Permits	449,966	524,233	774,500	809,603	872,500	813,500	5.04%
Intergovernmental Revenue	111,953	47,285	55,000	50,773	50,773	50,000	-9.09%
Charges for Services	4,329,158	6,018,238	5,561,500	3,526,293	6,195,149	6,434,500	15.70%
Fines & Forfeitures	803,852	1,157,724	1,075,000	621,792	952,000	990,000	-7.91%
Miscellaneous Revenues	275,011	179,065	240,650	75,786	112,800	182,300	-24.25%
Other Financing Sources	2,164,387	2,283,643	1,864,600	2,060,739	3,125,000	2,775,000	48.83%
<b>Total General Fund Revenue</b>	<b>\$12,687,605</b>	<b>\$15,196,906</b>	<b>\$14,252,425</b>	<b>\$10,465,212</b>	<b>\$16,522,059</b>	<b>\$16,164,250</b>	<b>13.41%</b>

<b>Expenditures:</b>							
City Council	\$ 406,254	\$ 418,294	\$ 344,188	\$ 154,234	\$ 382,751	\$ 344,190	-17.72%
Clerk of Council	103,530	110,610	122,255	75,225	117,346	127,983	15.71%
City Manager	367,402	401,139	358,723	298,385	468,650	794,809	98.14%
Finance	820,810	906,308	946,819	760,185	933,590	1,147,821	26.65%
Information Technology	854,126	788,161	874,204	644,071	874,854	913,258	15.87%
Human Resources	332,314	436,449	319,949	263,150	371,176	490,734	12.44%
Municipal Court	254,438	250,118	279,352	181,557	257,594	288,857	15.49%
Police & Code Enforcement	2,735,736	3,229,049	3,622,964	2,249,291	3,460,902	4,328,472	34.05%
Fire & Beach Safety	1,727,045	2,009,803	2,201,769	1,163,507	2,020,034	2,512,651	25.02%
Public Works	2,889,819	3,334,440	3,044,377	1,889,637	3,043,803	3,229,604	-3.14%
Community Development	516,977	537,602	670,565	396,899	507,712	460,568	-14.33%
Parking Services	386,692	510,563	482,941	293,530	478,387	572,923	12.21%
Other Uses	709,897	697,761	984,319	515,960	717,769	952,380	36.49%
<b>Total General Fund Expenditures</b>	<b>\$12,105,040</b>	<b>\$13,630,297</b>	<b>\$14,252,425</b>	<b>\$ 8,885,631</b>	<b>\$13,634,568</b>	<b>\$16,164,250</b>	<b>18.59%</b>

Beginning Fund Balance	\$ 10,035,966	\$ 10,864,461	\$ 12,940,022	\$ 12,940,022	\$ 14,135,791	
Annual Income / (Loss)	582,565	2,008,820	-	2,887,491	-	
Adjustments for accruals	245,930	66,741	-	-	-	
Transfer to Capital Fund	-	-	(1,819,900)	(1,691,722)	(2,304,724)	8
<b>Ending Fund Balance</b>	<b>\$10,864,461</b>	<b>\$12,940,022</b>	<b>\$11,120,122</b>	<b>\$14,135,791</b>	<b>\$11,831,067</b>	



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

Account	Description	FY22 Amended Budget		FY23 Budget		Multi-Year Total Budget
		Budget Amount	Actual Spent	Request		
<b>City Hall - 1100</b>						
54-1300	City Hall Upgrades and Renovation	\$ 21,000	\$ -	\$ 750,000	\$ -	771,000
54-1300	Modular Building Lease	-	-	100,000	-	100,000
54-1300	Guardhouse / Cafeteria Tables and Chairs	10,500	-	-	-	10,500
54-2500	Council Chambers Speaker System and TVs	45,000	-	-	-	45,000
54-2500	Financial Software (1st of two year budget request)	-	-	75,000	-	75,000
	<b>Total City Hall Capital Additions</b>	<b>76,500</b>	<b>-</b>	<b>925,000</b>	<b>-</b>	<b>1,001,500</b>
<b>Police &amp; Code Enforcement - 3210</b>						
54-2500	AXON Drones (4)	60,000	-	115,624	-	175,624
54-2500	AXON Fleet Camera Upgrade	-	-	37,600	-	37,600
54-2500	Flock LPR Camera Installation	-	-	16,500	-	16,500
54-2500	Report Management Software	145,000	145,000	-	-	145,000
54-2500	Force Lab & 4x4s	-	53,000	-	-	-
54-2500	Officer Dress Uniforms	-	20,000	-	-	-
54-2500	Mobile Tag Reader	13,500	-	-	-	13,500
	<b>Total Police &amp; Code Enforcement Capital Additions</b>	<b>218,500</b>	<b>218,000</b>	<b>169,724</b>	<b>-</b>	<b>388,224</b>
<b>Fire &amp; Beach Safety - 3510</b>						
54-2500	Turn Out Gear with Mask (22)	-	-	70,000	-	70,000
54-2500	Cardiac Monitors (2)	-	-	70,000	-	70,000
54-2500	Portable Radios (10)	-	-	70,000	-	70,000
54-2500	Ford Explorer	-	-	45,000	-	45,000
54-2500	Beach UTV (2)	-	-	40,000	-	40,000
54-2500	Fire Hose & Gear Washer	-	-	50,000	-	50,000
54-2500	SeaDoo Jet Ski	-	-	20,000	-	20,000
54-2500	Fire Truck	255,000	335,000	-	-	255,000
54-2500	Vehicles	35,000	157,770	-	-	35,000
54-2500	Hydraulic System (Jaws of Life)	20,000	27,230	-	-	20,000
54-2500	Lifeguard Tower & Fire Boat	90,000	-	-	-	90,000
54-2500	AED's (11)	20,000	-	-	-	20,000
54-2500	Search & Rescue Drone	30,000	-	-	-	30,000
54-2500	Generators for all City Buildings	70,000	-	-	-	70,000
	<b>Total Fire &amp; Beach Safety Capital Additions</b>	<b>520,000</b>	<b>520,000</b>	<b>365,000</b>	<b>-</b>	<b>885,000</b>

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

Account	Description	FY22 Amended Budget		FY23 Budget Request	Multi-Year Total Budget
		Budget Amount	Actual Spent		
Public Works - 4210					
54-1410	Street Maintenance / Landscaping	500,000	500,000	50,000	550,000
54-1300	Building Upgrades	-	65,864	100,000	100,000
54-2500	Dump Truck	-	-	100,000	100,000
54-1200	Public Works Yard Paving & Fencing	75,000	75,000	95,000	170,000
54-1410	Strand Avenue Retaining Walls	-	-	75,000	75,000
54-1410	Strand Avenue & Business Area Upgrades (bike racks, cans, etc)	-	-	75,000	75,000
54-2500	Playground Equipment	-	-	50,000	50,000
54-2500	Pick-up Truck	-	-	45,000	45,000
54-1200	Jaycee Park	-	-	30,000	30,000
54-2500	Refuse Truck	194,900	198,400	-	194,900
54-2500	Fuel Pumps	-	29,811	-	-
54-2500	Compactors	80,000	-	-	80,000
54-2500	Message Board	25,000	-	-	25,000
<b>Total Public Works Capital Additions</b>		<b>874,900</b>	<b>869,075</b>	<b>620,000</b>	<b>1,494,900</b>
Parking - 7564					
54-2500	4G Kiosks Upgrade - Year 1 of 3	50,000	40,659	225,000	275,000
54-2500	Vehicle	15,000	19,000	-	15,000
54-2500	Handhelds & Printers (10)	50,000	24,988	-	50,000
54-2500	Radios	15,000	-	-	15,000
<b>Total Parking Capital Additions</b>		<b>130,000</b>	<b>84,647</b>	<b>225,000</b>	<b>355,000</b>
<b>Total Capital Additions</b>		<b>1,819,900</b>	<b>1,691,722</b>	<b>2,304,724</b>	<b>4,124,624</b>

FY23 Non-Profit Request Summary

Item	Organization	FY23 Budget Request	Description of Project / Event	Documentation Included				FY22 Budget Approved
				Application	Notarized Affidavit	Approved 501c or 501C6	Income Statements	
1	Fresh Air Home	\$ 1,000	Playground safe for nursery aged children	X	X	X	X	\$ 1,400
2	Friends of Cockspur Island Lighthouse	6,000	Repair, preserve and restore lighthouse	X	X	X	X	-
3	Friends of Tybee Post Theatre	20,000	Expenses related to Music Festival	X	X	X	X	20,000
4	Tybee Arts Association	5,500	Materials and supplies for shows and classes	X	X	X	X	10,000
5	Tybee Equality Fest / Love Foundation	3,600	Billboard advertisement and trolley during festival	X	X	X	X	-
6	Tybee Clean Beach	3,500	No description given	X	X	X	X	-
7	Tybee Island Irish Heritage Parade	2,500	Materials and supplies for parade	X	X	No	X	2,500
8	Tybee Island Maritime Academy	40,000	Technology upgrades for students	X	X	X	X	30,000
9	Tybee Island MLK Human Rights Organization	28,000	Materials and supplies for multiple events	X	X	X	X	2,000
10	Yeepies	575	Supplies and materials for senior group, soldiers	X	X	No	No	575
11	Tybee Beach Burn Parade Committee	-	Waivers for police traffic assistance, dpw, parking	X	X	No	NA	-
12	Tybee Island Farmers Market	-	Waiver of annual business fee	X	X	X	NA	-
	Total	\$ 110,675		X	X	X	X	\$ 68,975

