

CITY COUNCIL WORKSHOP

MAYOR

Shirley Sessions

CITY COUNCIL

Barry Brown, Mayor Pro Tem

Brian West

Jay Burke

Nancy DeVetter

Spec Hosti

Monty Parks



CITY MANAGER

Dr. Shawn Gillen

CLERK OF COUNCIL

Jan LeViner

CITY ATTORNEY

Edward M. Hughes

CITY OF TYBEE ISLAND

CITY COUNCIL BUDGET WORKSHOP

AGENDA

May 03, 2023 at 2:00 PM

Call to Order

Items for Consideration

1. The City of Tybee Proposed Budget - All Funds: continued

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. The City of Tybee Proposed Budget - All Funds: continued

Non-Profit Community Service Contract Fiscal Year 2023-2024

Organization Name	Contact Person	Date Received	Amount Requested	Approved 501C or 501C	App. for Financial Ass.	App. for Wavier	Affidavit Notarized	Doc 501C3 or 501C6	Audited Financials	Current Budget
A Friends of Cockspur Island Lighthouse	C. Harvey Ferrelle	3/14/2023	\$ 5,000.00	Yes	Yes	No	Yes	Yes	No	Yes
B Fresh Air Home	Cathy Baxter	3/13/2023	\$ 1,200.00	Yes	Yes	No	Yes	Yes	Yes	Yes
C Tybee Island American Legion Post	Jerris Bryant	3/15/2023	\$ 175,450.00	Yes	Yes	Yes	Yes	Yes	No	Yes
D Tybee Arts Association	Britt Bacon& Renee DeRossett	3/16/2023	\$ 53,400.00	Yes	Yes	Yes	Yes	Yes	Yes	Yes
E Tybee Beautification	Deb Barreiro	3/14/2023	\$ 7,705.00	Yes	Yes	No	Yes	Yes	No	Yes
F Tybee Clean Beach Volunteers, Inc.	Timothy Arnold	3/8/2023	\$ 3,500.00	Yes	Yes	No	Yes	Yes	Yes	Yes
G Tybee Island Irish Heritage Celebration	Jay Burke	3/23/2023	\$ 3,500.00	Yes	Yes	Yes	Yes	Yes	No	No
H Tybee Island Maritime Academy	Brigitte Van Baelen	3/15/2023	\$ 40,000.00	Yes	Yes	No	Yes	Yes	Yes	Yes
I Tybee Island Marine Science Center	Chantal Audran	3/15/2023	\$ 25,000.00	Yes	Yes	Yes	Yes	Yes	Yes	Yes
J Tybee MLK Human Rights Organization	Julia Pearce	3/15/2023	\$ 24,000.00	Yes	Yes	Yes	Yes	Yes	No	Yes
K Tybee Post Theater	Evan Goetz	2/23/2023	\$ 12,372.00	Yes	Yes	Yes	Yes	Yes	Yes	Yes
L Pirates Festival / Tybee Festival Assoc	Jenny Orr	3/9/2023	\$ 9,880.00	No	Yes	Yes	Yes	No	Yes	Yes
M Yeepees	Bobbie Orr	2/28/2023	\$ 575.00	No	Yes	No	Yes	No	No	Yes

Waivers Only

N TI Beach Bum Parade	Jack Boylston	3/18/2023	\$ -	No	No	Yes	Yes	No	No	No
O TI Farmers Market	Stephen Johnson	3/7/2023	\$ -	Yes	No	Yes	Yes	Yes	No	Yes

City of Tybee Island, Georgia

2024 Annual Budget, Adopted June XX, 2023



Item #1.

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Management Message

Mayor Sessions and the City Council:

Fiscal year 2023 proved to be another busy year for the City. The island continues to see visitors from all over the country, and has experienced more business growth than ever before. In 2017 there were 4.8 million visits to the island. In 2020 that number increased to 6 million. During the height of the pandemic in 2021 the number of visits climbed to 6.5 million. In 2022 the number was again 6 million. The number of visits to the island is expected to grow even more over the next five years. The resulting increased demand for service from the City of Tybee requires the City to attract and retain quality employees.

The regional economic growth will exacerbate this. The Hyundai plant in Bryan County is expected to bring 8,100 new jobs to the region. To date approximately 2,000 additional jobs have been announced by suppliers to the auto plant. Gulfstream has announced an expansion that will create 1,600 jobs. Management rose to the challenge of planning the 2024 budget given these ever-changing times. As an organization, we continue to see out ideas and strategies that will not only maintain, but improve the infrastructure, financial stability and quality of City services while balancing large fluctuations of visitors to our small island with goals set by Council.

Through a series of City Council workshops, the Mayor and Council established the following strategic goals for this next fiscal year:

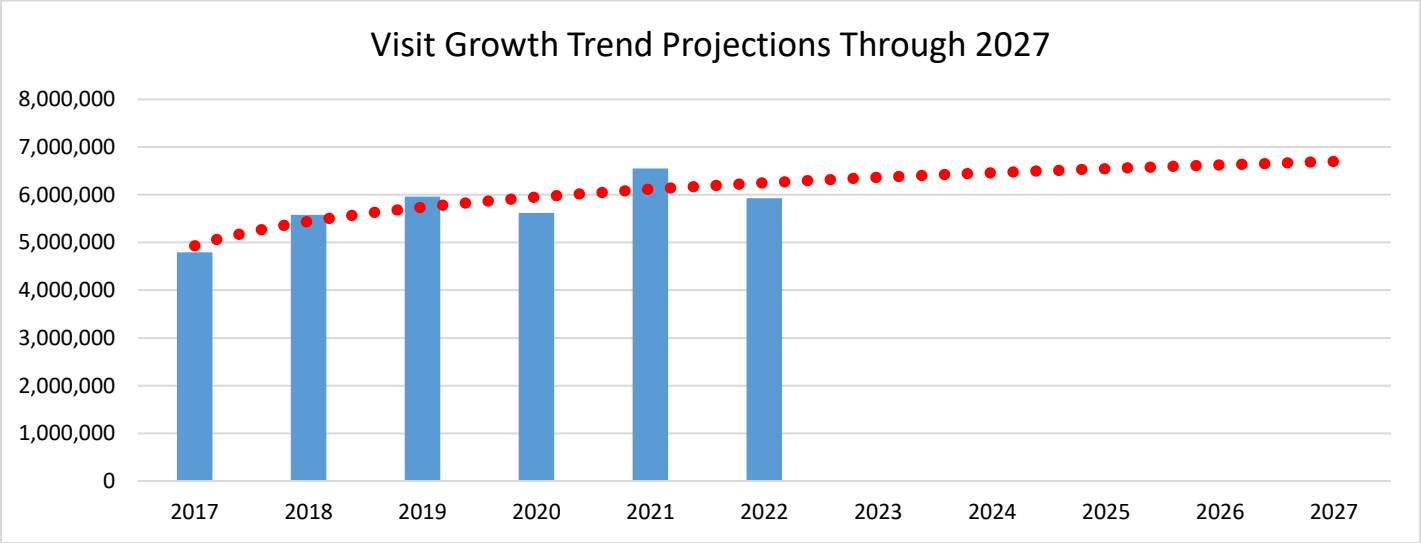
- Budget expenditures to reflect a population of 30,000
- Increase the pay and benefits for City employees, given the increased demand for service and the increasing competition for employees in the region
- Maintain Capital Improvement Plan;
 - Maintain or increase established street pavement schedule
 - Maintain or increase established water / sewer system improvements
 - Execute stormwater improvement plan in conjunction with FEMA funding
 - Continuous improvement of municipal facilities
 - Addition of Marine Science Center bathrooms
- Improvements to Jaycee Park
- Develop plan to address impacts of increased tour bus traffic
- Initiate Land Development Code (LDC) review
 - Management of density growth
 - Correcting inconsistencies
 - Improving flood mitigation
- Update status of available water alternatives, including cost estimates and utility rates

- Develop available options to improve litter pickup on beach
- Begin Fire Station improvements and Safe Shelter to coincide with FEMA grant
- Increase expenditures for public relations, specifically improved and more frequent resident communications
- Include funding for an assessment of affordable housing options on the island
- Include funding for an assessment of traffic and parking options; including current data, expected trends, as well as infrastructure and public safety impacts
- Explore additional public bathroom facility needs on 14th street
- Develop master plan for Memorial Park facility needs
- Develop funding schedule for next beach re-nourishment
- Continue improvements on City-owned green space; specifically park improvements and right-of-way opportunities
- Explore options for room tax distributions

The central theme of the City Council’s upcoming fiscal year strategy can be summed up in a single sentence;

“Maintain a residential community in the face of growing tourism”

The City has established itself as a beautiful place to live, as well as a destination for local and non-local travelers. As more and more people visit the island, and growth projections continue to be high, we can expect to see an increase in revenues, as well as an increase to expenditures.

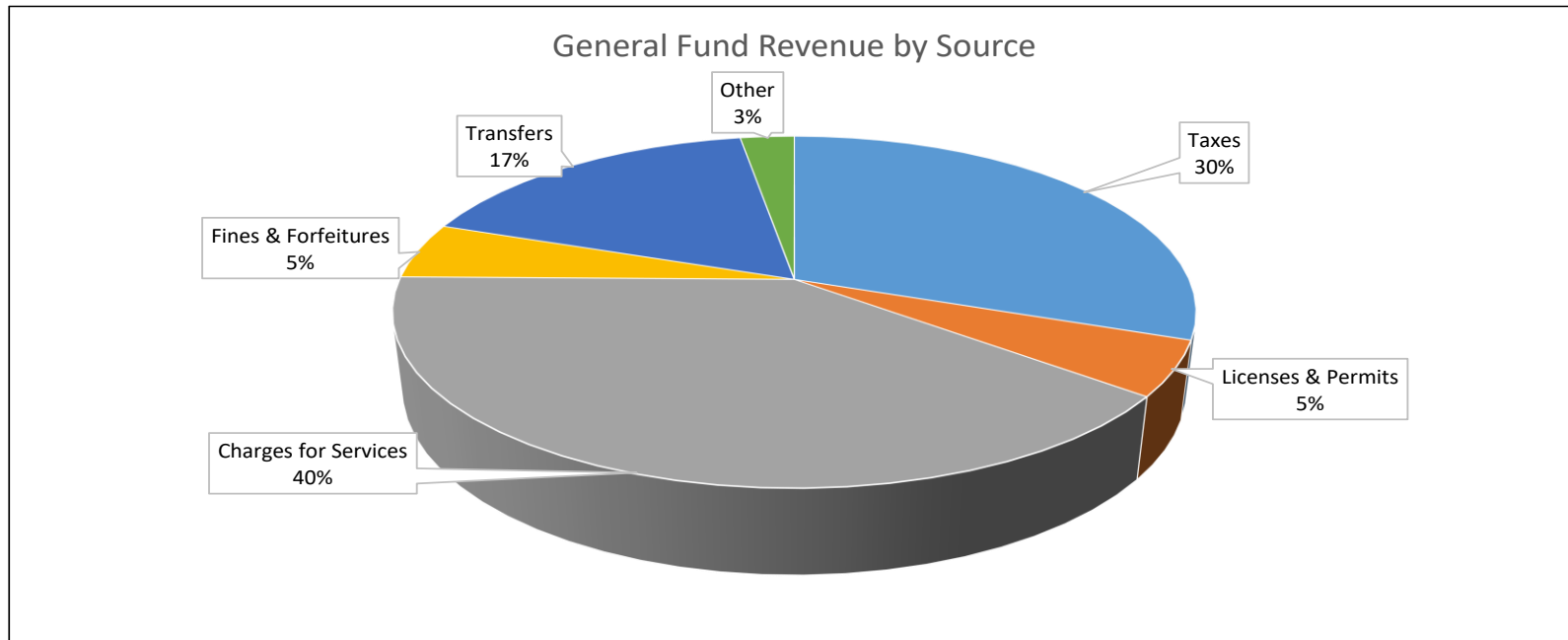


General Fund Revenues

The 2024 general fund budgeted revenues total \$17,592,490, a 7.79% increase from the previous year. General Fund revenue is budgeted by source; which include taxes, licenses & permits, charges for services, fines & forfeitures, and other revenue. A general description of each source is provided below:

- Taxes – property taxes, franchise taxes, beverage taxes and sales tax
- Licenses & Permits – occupational licenses, building permits, short-term rental permits and film permits
- Charges for Services – rental of city facilities, parking fees
- Fines & Forfeitures – police fines, court costs, parking fines and administrative citations
- Transfers – general fund undesignated portion of room tax
- Other – intergovernmental revenue (local operating grants), investment income, rents

Charges for service is the largest revenue source for the City, which includes parking revenue. \$6.8 million in parking revenue is included in the FY24 budget.

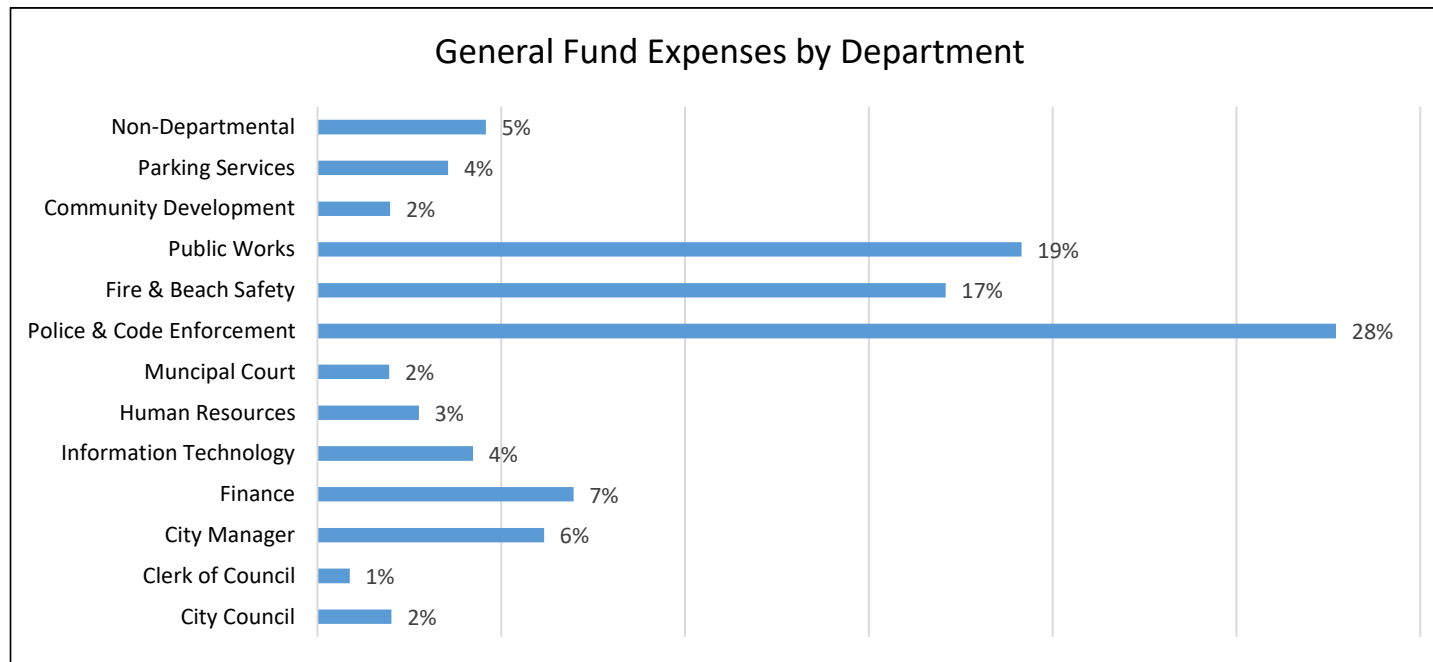


General Fund Expenditures

General Fund expenditures total \$17,592,490, which is a 7.79% increase from prior year. As more and more people visit the island, revenues may increase, but expenditures will increase as well. Costs of materials and supplies have skyrocketed as inflation rates have hit the highest in decades. More maintenance of public restrooms, more garbage collection, more police and code enforcement officers, and more fire personnel and lifeguards are required to handle the influx of visitors. It also means more maintenance costs for facilities, streets, sidewalks and other infrastructure.

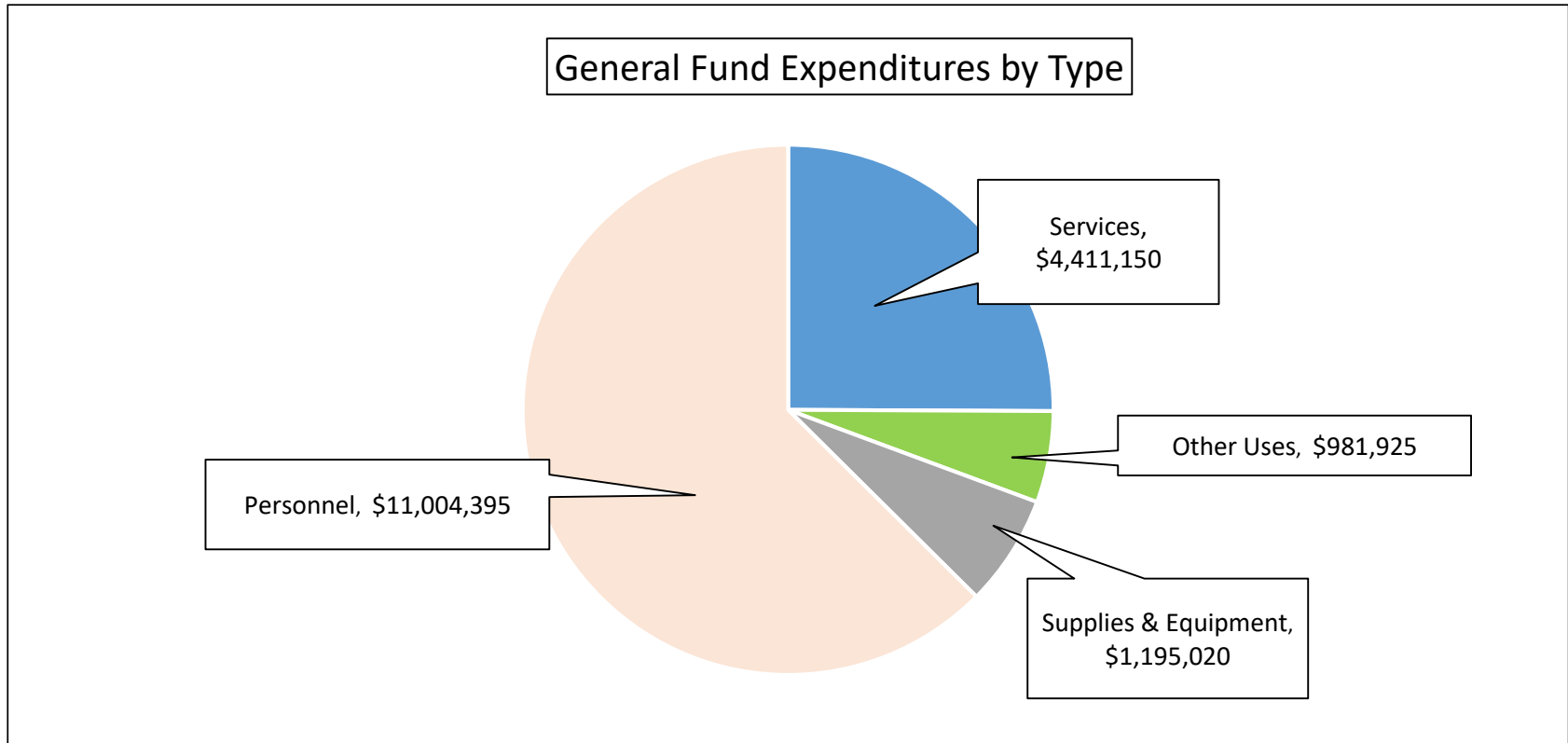
Competition for employment is unprecedented as the demand for qualified workers far exceeds supply. In FY23 the City conducted a wage study to ensure wages and benefits were reasonable and competitive. As a result, the FY24 budget includes position adjustments and a cost of living adjustment set by the Social Security Administration. These adjustments are aimed to retain and recruit qualified staff, especially as job expansion and competition is high in Chatham and surrounding counties.

Below is a chart of General Fund expenditures by department. Public Safety (Police, Code Enforcement, Fire and Beach Safety) total \$6,500,000 which equates to 45% of the entire General Fund expenditure budget.



Of General Fund expenditures, each department can be further broken down into four major categories – personnel, services, supplies and equipment, and other uses. Of the \$17,592,490 in expenditures, personnel represents 62% of the general fund operating budget.

- Personnel includes the costs of employee wages and benefits
- Services include costs for contractor/consulting services, maintenance on buildings and vehicles, software and technology, travel, training, insurance, and membership dues
- Supplies & Equipment contains equipment costs, supplies, emergency management, and fuel
- Other Uses covers transfers to the E911 and Solid Waste Funds to supplement budget deficits, payment to the YMCA and non-profit awards



Capital Projects & Improvements

Significant capital projects included in the FY24 budget, in response to the continued growth of the City and in support of the City's strategic goals and master plan, are listed below. The capital projects align with the City's capital improvement plan.

Project Description	Funding Source						Total
	Fund Balance	SPLOST	American Rescue Plan	Grants	Water / Sewer		
City Hall Remodel - Phase 2 Completion	\$ 636,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,336,000
Fire Station Living Quarters Renovation - Phase 1	200,000	-	-	-	-	-	200,000
Memorial Park Playground Upgrades	250,000	-	-	-	-	-	250,000
Marine Science Centers Bathroom Additions	125,000	-	-	-	-	-	125,000
Tybrisa Light Pole Replacement	350,000	-	-	-	-	-	350,000
Street Paving & Maintenance	-	500,000	-	-	-	-	500,000
Jaycee Park Recreational Area Upgrades	-	700,000	-	-	-	-	700,000
Stormwater Management	-	50,000	1,200,000	2,500,000	-	-	3,750,000
Wastewater Treatment Plant Odor Control & Grit Removal	-	-	-	-	1,100,000	-	1,100,000
Sanitary Sewer Main Replacement	-	-	-	-	1,555,000	-	1,555,000
Lift Station Replacements & Upgrades	-	-	-	-	300,000	-	300,000
Watermain Replacements	-	-	-	-	250,000	-	250,000
Sanitary Force Main Replacement	-	-	-	-	150,000	-	150,000
Raising of Well Houses	-	-	-	-	250,000	-	250,000
Total Projects	<u>\$ 1,561,000</u>	<u>\$ 1,950,000</u>	<u>\$ 1,200,000</u>	<u>\$ 2,500,000</u>	<u>\$ 3,605,000</u>		<u>\$ 10,816,000</u>

Other projects and purchases outlined in the City's capital improvement plan included throughout the 2024 budget include:

Capital Purchase / Project	Funding Source		
	Operating	Capital	Total
Tide Flexes	\$ 25,000	\$ -	\$ 25,000
Ditch Maintenance and Outfalls	10,000	-	10,000
Compactors	30,000	-	30,000
City Building & Landscaping Maintenance	90,000	-	90,000
Dog Park Maintenance	5,000	-	5,000
Recycling - Rentals & Equipment	50,000	-	50,000
Tree Trimming	40,000	-	40,000
USH 80 Median Landscaping, Gravel and Speed Humps	60,000	-	60,000
Strand Avenue Retaining Walls	-	75,000	75,000
Total Capital Purchases & Projects	<u>\$ 310,000</u>	<u>\$ 75,000</u>	<u>\$ 385,000</u>

Additional capital purchases include vehicle replacements, software upgrades, parking kiosk upgrades and handhelds, E911 equipment and software replacements, rescue and safety equipment, furniture, maintenance equipment, utility equipment, building maintenance, generators, and holiday decoration replacements.

The City is in year two of its current five year capital improvement plan. Each year the plan is evaluated based on priority and updated if necessary. The project priorities of the City can change quickly as a result of failing infrastructure or an unforeseen development, so the five year capital improvement plan is constantly evolving. Below is a summary of the current capital improvement plan for the next three years:

Project Description	Budget Year			Total
	2025	2026	2027	
Pavement Maintenance & Speed Humps	\$ 525,000	\$ 525,000	\$ 525,000	\$ 1,575,000
Replacement of Public Works Vehicles & Equipment	78,200	203,200	320,000	601,400
City Facilities Maintenance & Landscaping	140,000	140,000	140,000	420,000
Playground Equipment Maintenance	10,000	10,000	-	20,000
Retaining Wall - 18th to Tybrissa	75,000	-	-	75,000
Recycling Program & Compactors	80,000	80,000	80,000	240,000
Tree Maintenance Program	40,000	40,000	40,000	120,000
USH 80 Median Maintenance	-	15,000	-	15,000
Fire House Living Quarters & Storm Shelter	2,000,000	-	-	2,000,000
Stormwater / Drainage Projects	2,500,000	2,500,000	2,500,000	7,500,000
14th & 15th Street Pavement & Stormwater Project	5,000,000	5,000,000	5,000,000	15,000,000
Tide Flexes	25,000	25,000	25,000	75,000
Replacement of Sanitary Sewermains	1,128,000	858,000	1,005,000	2,991,000
Replacement of Watermains	250,000	200,000	241,500	691,500
Wastewater Treatment Plant Odor Control	250,000	-	-	250,000
Raise Well Houses above Flood Plain	350,000	350,000	-	700,000
Replacement of Sanitary Forcemains	200,000	250,000	250,000	700,000
Lift Station Replacement and Maintenance	300,000	30,000	30,000	360,000
Butler Ave Water Tower Painting	250,000	-	-	250,000
Ultra Violet Disinfection	350,000	25,000	25,000	400,000
Totals	\$ 13,551,200	\$ 10,251,200	\$ 10,181,500	\$ 33,983,900

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 2024 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 2024 budget places the City in a great financial shape to balance resident and visitor needs and proactively addresses the issues affecting the City of Tybee Island.

Respectfully Submitted,

Shawn Gillen

Shawn Gillen
City Manager

Jen Amerell

Jen Amerell
Finance Director

City Officials and Administration

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

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

Summary of General Fund - Fund Equity

Funds	General Fund	Capital Fund	Special Revenue Funds		Capital Projects Funds	
			E911 Fund	Hotel / Motel Fund	SPLOST 2014 Fund	SPLOST 2020 Fund
Total Revenues	\$ 17,592,490	\$ 2,583,607	\$ 596,575	\$ 6,695,000	\$ -	\$ 1,150,000
Total Expenditures	<u>17,592,490</u>	<u>2,583,607</u>	<u>596,575</u>	<u>6,695,000</u>	-	<u>1,950,000</u>
Change in Equity	-	-	-	-	-	(800,000)
Beginning Equity Balance	12,892,390	-	-	-	504,231	1,191,225
Less: Fund Balance Applied	<u>(636,000)</u>	-	-	-	-	-
Ending Equity Balance	<u>\$ 12,256,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 504,231</u>	<u>\$ 391,225</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	\$ 7,790,461	\$ 250,000	\$ 8,735,210	\$ 1,251,375	\$ 2,190,000	48,834,718
Total Expenditures	<u>7,790,461</u>	<u>245,200</u>	<u>8,735,210</u>	<u>1,251,375</u>	<u>2,018,372</u>	<u>49,458,290</u>
Change in Equity	-	4,800	-	-	171,628	(623,572)
Beginning Equity Balance	(734,944)	164,878	334,169	-	1,981,149	16,333,098
Less: Fund Balance Applied	-	-	-	-	(400,000)	(1,036,000)
Ending Equity Balance	<u>\$ (734,944)</u>	<u>\$ 169,678</u>	<u>\$ 334,169</u>	<u>\$ -</u>	<u>\$ 1,752,777</u>	<u>\$ 14,673,526</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, personnel, and any significant changes affecting the specific department budget.

General Fund
Summary of Revenues & Expenditures

	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Revenues:							
Taxes	4,986,718	5,485,025	4,918,950	3,882,359	5,526,015	5,349,200	8.75%
Licenses & Permits	524,233	976,464	813,500	852,965	1,011,000	1,006,000	23.66%
Intergovernmental Revenue	47,285	50,773	50,000	61,156	61,156	50,000	0.00%
Charges for Services	6,018,238	6,533,595	6,421,500	3,281,254	6,989,075	7,132,000	11.06%
Fines & Forfeitures	1,157,724	929,578	992,500	597,978	872,500	912,500	-8.06%
Miscellaneous Revenues	179,065	133,673	182,300	260,568	344,653	267,790	46.90%
Other Financing Sources	2,283,643	3,497,456	2,943,075	1,699,097	2,950,000	2,875,000	-2.31%
Total General Fund Revenue	\$ 15,196,906	\$ 17,606,564	\$ 16,321,825	\$ 10,635,377	\$ 17,754,399	\$ 17,592,490	7.79%
Expenditures:							
City Council	\$ 418,294	\$ 378,521	\$ 534,190	\$ 322,271	\$ 550,700	\$ 354,190	-33.70%
Clerk of Coucil	110,610	113,102	127,983	86,615	123,370	153,570	19.99%
City Manager	401,139	487,857	803,309	571,215	847,510	1,084,120	34.96%
Finance	906,308	1,048,244	1,149,741	912,337	1,159,135	1,225,480	6.59%
Information Technology	788,161	1,055,731	913,258	630,633	847,295	743,640	-18.57%
Human Resources	436,449	359,585	490,734	330,901	409,202	485,065	-1.16%
Municipal Court	250,118	270,650	291,607	206,948	289,530	342,800	17.56%
Police & Code Enforcement	3,229,049	3,572,748	4,328,472	2,956,100	4,204,395	4,873,470	12.59%
Fire & Beach Safety	2,009,803	1,986,080	2,512,651	1,685,276	2,536,770	3,006,020	19.64%
Public Works	3,334,440	3,123,608	3,232,104	2,044,451	2,899,000	3,369,040	4.24%
Community Development	537,602	517,668	460,568	183,102	316,410	348,050	-24.43%
Parking Services	510,563	478,124	584,423	388,509	544,555	625,120	6.96%
Other Uses	697,761	2,254,405	892,785	442,022	798,400	981,925	9.98%
Total General Fund Expenditures	\$ 13,630,297	\$ 15,646,323	\$ 16,321,825	\$ 10,760,380	\$ 15,526,272	\$ 17,592,490	7.79%
Beginning Fund Balance	\$ 10,864,461	\$ 12,940,022	\$ 13,247,870		\$ 13,247,870	\$ 12,892,390	
Annual Income / (Loss) + Reserve	2,008,820	2,766,539	-		2,228,127	-	
Reserved for Capital Projects	-	-	-		-	(636,000)	
Adjustments for accruals	66,741	7,633	-		-	-	
Transfer to Capital Fund - Subsequent Budget	-	(2,466,324)	-		(2,583,607)	-	
Ending Fund Balance	\$ 12,940,022	\$ 13,247,870	\$ 13,247,870		\$ 12,892,390	\$ 12,256,390	

General Fund
Detailed Revenues

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Taxes								
31-1100	General Property Tax	\$ 1,988,803	\$ 2,102,509	\$ 2,035,000	\$ 1,606,654	\$ 2,150,000	\$ 2,100,000	3.19%
31-1310	Motor Vehicle Tax (MVT)	25,314	5,947	7,500	3,804	7,500	7,500	0.00%
31-1315	MV Title Ad Valorem Tax (TAVT)	123,012	147,808	110,000	113,318	165,000	125,000	13.64%
31-1320	Mobile Home Tax	406	22	150	-	150	150	0.00%
31-1340	Recording Tax (Intangibles)	84,697	56,032	70,000	14,509	45,000	45,000	-35.71%
31-1600	Real Estate Transfer Tax	39,997	36,411	25,000	16,535	30,000	25,000	0.00%
31-1710	Franchise Tax - Electric	313,645	325,954	325,000	333,529	333,530	325,000	0.00%
31-1750	Franchise Tax - Cable	146,429	150,999	145,000	77,429	155,000	150,000	3.45%
31-1760	Franchise Tax - Telephone	6,096	5,906	5,750	3,382	6,500	6,500	13.04%
31-3100	Local Option Sales & Use Tax (LOST)	1,552,719	1,871,577	1,500,000	1,155,742	1,850,000	1,800,000	20.00%
31-3103	Energy Excise Tax	31,055	58,192	35,000	54,762	90,000	75,000	114.29%
31-4200	Alcoholic Beverage Excise Tax	222,881	219,822	220,000	113,829	215,000	215,000	-2.27%
31-4300	Local Alcoholic Beverage Tax	208,859	256,142	200,000	135,532	225,000	225,000	12.50%
31-6200	Insurance Premium Tax	242,780	247,662	240,000	253,285	253,285	250,000	4.17%
31-4920	Other Tax	25	42	550	49	50	50	-90.91%
	Total Taxes	4,986,718	5,485,025	4,918,950	3,882,359	5,526,015	5,349,200	8.75%
Licenses & Permits								
32-1000	Business & Occupational Licenses	88,389	139,988	100,000	73,141	100,000	100,000	0.00%
32-3000	Regulatory Fees (Liquor & Beach)	97,370	105,211	115,000	126,014	130,000	125,000	8.70%
32-3101	Building Permits & Inspections	174,024	236,667	150,000	101,982	175,000	175,000	16.67%
32-3200	Film Permitting Fee	9,150	18,425	10,000	19,150	20,000	20,000	100.00%
32-3912	Short-term Rental (STR) License	151,300	465,074	425,000	525,000	575,000	575,000	35.29%
32-3900	Other Licenses & Permits	4,000	3,079	8,000	4,618	5,500	5,500	-31.25%
32-2300	Golf Cart Inspection	-	8,020	5,500	3,060	5,500	5,500	0.00%
	Total Licenses & Permits	524,233	976,464	813,500	852,965	1,011,000	1,006,000	23.66%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Intergovernmental Revenue								
33-4000	State Governmental Grants	\$ 46,035	\$ 50,773	\$ 50,000	\$ 52,126	\$ 52,126	\$ 50,000	0.00%
33-6000	Misc. Grant	1,250	-	-	9,030	9,030	-	0.00%
	Total Intergovernmental Revenue	47,285	50,773	50,000	61,156	61,156	50,000	0.00%
Charges for Services								
34-1400	Printing / Duplication Charges	1,592	1,484	2,000	1,527	1,575	2,000	0.00%
34-2200	Fire Protection Subscriptions	12,235	16,640	22,000	15,071	16,500	20,000	-9.09%
34-2900	Chatham Co. Salary Reimbursements	99,406	152,713	195,000	146,046	195,000	195,000	0.00%
34-4130	Weigh scale & Recycling	53,702	91,332	30,000	33,607	50,000	50,000	66.67%
34-5416	Parking Revenue	5,796,430	6,200,392	6,135,000	3,018,650	6,300,000	6,800,000	10.84%
34-6410	Other Fees	33,048	25,759	7,000	11,603	361,000	15,000	114.29%
34-6900	Beach Use	-	8,100	5,500	35,900	40,000	15,000	100.00%
34-7501	City Facility Rentals	21,825	37,175	25,000	18,850	25,000	35,000	40.00%
	Total Charges for Services	6,018,238	6,533,595	6,421,500	3,281,254	6,989,075	7,132,000	11.06%
Fines & Forfeitures								
35-1170	Police Fines	387,494	276,552	350,000	170,853	275,000	300,000	-14.29%
35-1171	Administrative Citations	132,775	94,775	135,000	55,670	85,000	100,000	-25.93%
35-1174	Court Costs	133,947	86,687	125,000	61,871	85,000	85,000	-32.00%
35-1175	Parking Fines	484,874	471,564	375,000	309,584	425,000	425,000	13.33%
35-1900	Other Fines & Forfeitures	18,634	-	7,500	-	2,500	2,500	-66.67%
	Total Fines & Forfeitures	1,157,724	929,578	992,500	597,978	872,500	912,500	-8.06%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Miscellaneous Revenue								
36-1000	Investment Income	\$ 7,316	\$ 13,135	\$ 15,000	\$ 197,526	\$ 225,000	\$ 150,000	900.00%
37-1010	Main street Sponsorship	-	-	5,000	8,393	8,393	5,000	100.00%
37-1200	Wellness Contribution	10,000	10,000	30,000	-	30,000	30,000	0.00%
38-1003	Lease - Shrine Club	1,615	1,982	1,900	1,285	1,950	2,015	6.05%
38-1006	Lease - North Beach Grill	60,500	71,830	66,000	38,320	56,975	58,000	-12.12%
38-1008	Lease - North Beach Concession	13,200	15,600	14,400	9,852	14,835	15,275	6.08%
38-9003	Miscellaneous Revenue	86,434	21,126	50,000	5,192	7,500	7,500	-85.00%
	Total Miscellaneous Revenue	<u>179,065</u>	<u>133,673</u>	<u>182,300</u>	<u>260,568</u>	<u>344,653</u>	<u>267,790</u>	46.90%
Other Financing Sources								
39-1200	Transfer from other funds	2,280,246	3,372,456	2,750,000	1,699,097	2,950,000	2,875,000	4.55%
39-2100	Sale of Capital Assets	3,397	125,000	25,000	-	-	-	-100.00%
39-1300	Applied General Fund Reserve	-	-	168,075	-	-	-	0.00%
	Total Other Financing Sources	<u>2,283,643</u>	<u>3,497,456</u>	<u>2,943,075</u>	<u>1,699,097</u>	<u>2,950,000</u>	<u>2,875,000</u>	-2.31%
	Total General Fund Revenue	<u>\$ 15,196,906</u>	<u>\$ 17,606,564</u>	<u>\$ 16,321,825</u>	<u>\$ 10,635,377</u>	<u>\$ 17,754,399</u>	<u>\$ 17,592,490</u>	7.79%

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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)

Strategic Goal Initiatives:

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

General Fund Expenditures
City Council - 1110

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Council Salaries	\$ 37,200	\$ 37,200	\$ 37,200	\$ 27,900	\$ 37,200	\$ 37,200	0.00%
51-1400	Employee Other Benefits	8,400	8,400	8,400	6,300	8,400	8,400	0.00%
51-2100	Insurance Benefits	482	612	500	389	500	500	0.00%
51-2200	FICA Taxes	3,488	3,488	3,490	2,616	-	3,490	0.01%
	Total Personnel	49,570	49,700	49,590	37,205	46,100	49,590	0.00%
Services								
52-1200	Legal	347,079	286,869	440,000	247,054	450,000	250,000	-43.18%
52-1204	Ethics Committee	5,740	1,940	1,500	780	1,500	1,500	0.00%
52-3500	Travel & Training	500	15,474	20,000	17,645	30,000	30,000	50.00% (1)
52-3600	Dues & Membership	6,704	14,860	14,900	13,914	14,000	14,000	-6.04%
	Total Services	360,023	319,143	476,400	279,393	495,500	295,500	-37.97%
Supplies								
53-1100	Supplies	8,701	9,678	8,200	5,673	9,100	9,100	10.98%
	Total Supplies	8,701	9,678	8,200	5,673	9,100	9,100	10.98%
	Total City Council	<u>418,294</u>	<u>378,521</u>	<u>534,190</u>	<u>322,271</u>	<u>550,700</u>	<u>354,190</u>	-33.70%

Significant Variances Explanation:

(1) Increase for additional class costs and newly elected officials training

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	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 63,215	\$ 68,643	\$ 71,330	\$ 53,497	\$ 71,330	\$ 83,920	17.65%
51-1400	Employee Other Benefits	2,450	4,400	5,910	3,585	4,710	6,150	4.06%
51-2100	Insurance Benefits	9,284	9,324	10,098	7,597	11,130	10,860	7.55%
51-2200	FICA Taxes	4,863	5,434	5,909	4,263	5,820	6,890	16.60%
51-2400	Retirement	5,373	3,652	3,736	2,569	3,430	6,250	67.29%
	Total Personnel	85,185	91,453	96,983	71,511	96,420	114,070	17.62%
Services								
52-1125	Election Expense	-	2,483	750	-	-	3,250	333.33%
52-1300	Contract Services	-	-	4,000	-	-	8,800	100.00% (2)
52-3500	Travel & Training	2,942	6,311	4,500	4,295	4,500	5,500	22.22% (1)
52-3600	Dues & Membership	305	428	400	229	400	400	0.00%
52-3930	Record Management	13,017	7,272	7,300	4,852	6,000	5,500	-24.66%
	Total Services	16,264	16,494	16,950	9,376	10,900	23,450	38.35%
Supplies								
53-1100	Supplies	2,395	2,265	4,050	1,123	4,050	4,050	0.00%
53-1700	Other - Junior	6,766	2,890	10,000	4,605	12,000	12,000	20.00%
	Total Supplies	9,161	5,155	14,050	5,728	16,050	16,050	14.23%
	Total Clerk of Council	<u>110,610</u>	<u>113,102</u>	<u>127,983</u>	<u>86,615</u>	<u>123,370</u>	<u>153,570</u>	19.99%

Significant Variances Explanation:

- (1) Increase for additional training costs
- (2) Professional cleaning added to City Hall, software costs previously accounted for in IT allocated to individual departments

General Fund: City Manager

Department Description:

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

Services:

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

Personnel:

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

Department Focus:

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

General Fund: City Manager (continued)

Strategic Plan Initiatives:

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

General Fund Expenditures
City Manager - 1320

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 169,739	\$ 240,546	\$ 344,121	\$ 250,770	\$ 374,875	\$ 426,140	23.83%
51-1400	Employee Other Benefits	4,700	9,265	14,917	10,133	14,450	17,780	19.19%
51-2100	Insurance Benefits	27,841	31,020	50,175	41,007	67,325	73,920	47.32%
51-2200	FICA Taxes	13,014	18,856	26,825	19,774	29,785	34,130	27.23%
51-2400	Retirement	14,660	7,955	18,671	12,838	17,125	31,250	67.37%
	Total Personnel	229,954	307,642	454,709	334,522	503,560	583,220	28.26%
Services								
52-1300	Contract Services	87,489	64,344	177,100	148,853	180,000	301,500	70.24% (1)
52-1260	South Beach District	32,238	32,290	46,600	43,883	46,600	76,500	64.16% (2)
52-1265	Main Street	24,606	69,077	88,200	22,194	77,750	77,750	-11.85% (3)
52-3500	Travel & Training	908	5,976	5,300	4,245	6,600	13,750	159.43% (4)
52-3600	Dues & Membership	1,771	2,410	4,400	5,007	6,000	4,400	0.00%
	Total Services	147,012	174,097	321,600	224,182	316,950	473,900	47.36%
Supplies								
53-1100	Supplies	12,004	6,118	27,000	12,511	27,000	27,000	0.00%
	Total Supplies	12,004	6,118	27,000	12,511	27,000	27,000	0.00%
Capital								
54-1410	Other Capital	12,169	-	-	-	-	-	0.00%
	Total Capital	12,169	-	-	-	-	-	0.00%
	Total City Manager	<u>401,139</u>	<u>487,857</u>	<u>803,309</u>	<u>571,215</u>	<u>847,510</u>	<u>1,084,120</u>	34.96%

Significant Variances Explanation:

- (1) Costs increased for consultants, website management, workforce housing study, sentiment survey and federal advocacy
- (2) Increase in amount of City sponsored Firework shows, increase in decorations and labor for murals, addition of annual pressure washing
- (3) Expansion of Historic Preservation Program that has not been funded since 2020. Other increases include Council requested market analysis and lift station artwork, as well as increase in special events and seasonal staff for special events and festivities
- (4) Additional staff added to City Manager department, increasing annual training costs

General Fund Expenditures Expenditure Detail - City Manager

1300 - Contract Services	
Grant Coordination	50,000
Thomas and Hutton	25,000
Resource Land Consultants	1,000
Beach Tilling (Brandon Thull)	13,000
Hamilton Administrative Services	42,000
Professional Photography Services	4,400
Website Upgrade Phase II - Granicus Engagement HQ	13,000
Foot Traffic Software - Placer.ai	14,000
Workforce Housing Study - Coastal Regional Commission	25,000
Resident Sentiment Survey - POLCO	38,000
Dredge Material - Kilpatrick Townsend LLC	6,500
Agenda Management Software - Granicus Peak	5,000
Plan It Project Management Software	600
Federal Advocacy-Warwick Consultants	60,000
Guard House Bi-Weekly Cleaning - Totally Toxic Free Cleaning	4,000
Total	<u>301,500</u>

1260 - South Beach District	
Pressure washing	15,000
Fireworks - 4th of July sponsor	30,000
Landscaping	16,500
Decorations	15,000
Total	<u>76,500</u>

1265 - Mainstreet	
Board training and education	6,500
Professional development	3,000
Travel	5,000
Advertising and promotions	11,000
Operational	2,500
Dues and memberships	1,500
Special events	30,000
Design projects	7,000
HPC	5,250
Contract services - Downtown Development	6,000
Total	<u>77,750</u>

General Fund: Finance

Department Description:

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

Services:

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

Personnel:

- Finance Director
- Finance Manager
- Payroll & Administrative Assistant
- Accounts Payable Clerk
- Finance Assistant
- City License Coordinator
- STVR Coordinator
- Utility Clerk (funded by utility funds)

General Fund: Finance (continued)

Department Focus:

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

Strategic Plan Initiatives:

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

General Fund Expenditures
Finance - 1510

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 120,332	\$ 303,760	\$ 334,579	\$ 244,823	\$ 316,535	\$ 361,765	8.13%
51-1300	Overtime	20,211	21,147	3,476	9,262	15,000	5,050	45.28%
51-1400	Employee Other Benefits	8,875	14,373	19,913	12,044	14,725	21,565	8.30%
51-2100	Insurance Benefits	53,669	50,068	63,265	46,601	61,600	60,475	-4.41%
51-2200	FICA Taxes	26,450	25,769	27,386	20,218	26,490	29,710	8.49%
51-2400	Retirement	<u>20,529</u>	<u>17,202</u>	<u>28,616</u>	<u>19,676</u>	<u>26,235</u>	<u>31,250</u>	9.20%
	Total Personnel	250,066	432,319	477,235	352,624	460,585	509,815	6.83%
Services								
52-1300	Contract Services	47,639	62,937	190,500	175,954	177,775	221,270	16.15% (1)
52-3100	Property & Liability Insurance	241,601	159,710	158,306	132,176	160,000	176,145	11.27% (2)
52-5500	Insurance Deductibles	16,052	13,513	15,000	-	-	15,000	0.00%
52-3300	Public Notices	720	2,706	5,000	548	2,500	3,000	-40.00%
52-3500	Travel & Training	549	2,111	8,000	5,054	7,500	7,750	-3.13%
52-3600	Dues & Membership	1,593	250	1,200	838	1,275	1,500	25.00%
52-3990	CC & Bank Service Charges	<u>323,057</u>	<u>359,951</u>	<u>275,000</u>	<u>229,980</u>	<u>330,000</u>	<u>275,000</u>	0.00%
	Total Services	631,211	601,178	653,006	544,550	679,050	699,665	7.15%
Supplies								
53-1100	Supplies & Equipment	15,437	6,891	11,500	9,536	11,500	8,500	-26.09%
52-3220	Postage & Freight	<u>9,594</u>	<u>7,856</u>	<u>8,000</u>	<u>5,627</u>	<u>8,000</u>	<u>7,500</u>	-6.25%
	Total Supplies	25,031	14,747	19,500	15,163	19,500	16,000	-17.95%
	Total Finance	<u>906,308</u>	<u>1,048,244</u>	<u>1,149,741</u>	<u>912,337</u>	<u>1,159,135</u>	<u>1,225,480</u>	6.59%

Significant Variances Explanation:

- (1) Increase in STR compliance software fees
- (2) Increase in property and liability insurance premiums

General Fund Expenditures Expenditure Detail - Finance

1300 - Contract Services	
Audit	47,335
County Tax Administration	25,000
Armored Car Service	6,000
Host Compliance (STVR management system)	130,000
Financial Software Annual Service Cost	12,435
Other	<u>500</u>
Total	221,270

3600 - Dues & Membership	
GFOA	500
AICPA	500
Georgia State Organizations	<u>500</u>
Total	1,500

3500 - Travel & Training	
GFOA Conference	500
GAAP Updates	2,000
GGFOA Conference (5 employees)	5,000
Payroll and AP Training	<u>250</u>
Total	7,750

1100 - Supplies	
Banking and security supplies	3,000
Computer Supplies	1,000
Office Supplies	4,000
Other	<u>500</u>
Total	8,500

General Fund: Information Technology

Department Description:

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

Services:

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

Personnel:

- IT Director
- IT Support Specialist

Department Focus:

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

Strategic Plan Initiatives:

- Improve GIS services
- Continue five year service plan and implementation
- Improve and expand public WIFI access
- Consolidation of all security camera systems
- Maintain and improve service levels

General Fund Expenditures
Information Technology - 1535

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 132,654	\$ 127,208	\$ 123,554	\$ 91,061	\$ 123,555	\$ 143,610	16.23%
51-1300	Overtime	2,054	2,031	1,365	2,466	2,500	2,500	83.15%
51-1400	Employee Other Benefits	7,125	10,245	13,157	8,425	10,775	13,665	3.86%
51-2100	Insurance Benefits	27,215	21,243	17,151	12,285	17,150	17,895	4.34%
51-2200	FICA Taxes	10,524	11,009	10,563	7,848	10,465	12,220	15.69%
51-2400	Retirement	16,041	10,942	7,468	5,135	6,850	6,250	-16.31%
	Total Personnel	195,613	182,678	173,258	127,220	171,295	196,140	13.21%
Services								
52-1300	Contract Services / Software	501,381	716,118	650,000	443,430	600,000	500,000	-23.08% (1)
52-2200	Equipment Maintenance	8,688	15,141	5,000	4,502	5,500	7,500	50.00%
52-2320	Equipment Rental	23,217	20,458	15,000	10,776	15,000	15,000	0.00%
52-3500	Travel & Training	436	54	-	-	-	-	0.00%
	Total Services	533,722	751,771	670,000	458,708	620,500	522,500	-22.01%
Supplies								
53-1100	Supplies & Equipment	328	5,303	10,000	4,359	5,500	10,000	0.00%
53-1600	Equipment	58,498	115,979	60,000	40,346	50,000	15,000	-75.00%
	Total Supplies	58,826	121,282	70,000	44,705	55,500	25,000	-64.29%
	Total Information Technology	788,161	1,055,731	913,258	630,633	847,295	743,640	-18.57%

Significant Variances Explanation:

(1) Department specific software allocated to individual departments

General Fund Expenditures

Expenditure Detail - Information Technology

1300 - Contract Services	
Phone / Internet	225,000
Network contracts	210,000
Website contracts	<u>65,000</u>
Total	500,000
1100 - Supplies	
Office supplies	5,000
Computer supplies	<u>5,000</u>
Total	10,000
1600 - Small Equipment	
Computers & accessories	10,000
Office equipment	<u>5,000</u>
Total	15,000

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General Fund: Human Resources

Department Description:

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

Services:

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

Personnel:

- Human Resource Director
- Human Resource Generalist

Department Focus:

Assist departments attract, promote and retain talent

Strategic Plan Initiatives:

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

General Fund Expenditures
Human Resources - 1540

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 91,950	\$ 68,043	\$ 127,242	\$ 65,497	\$ 98,000	\$ 144,095	13.24%
51-1400	Employee Other Benefits	2,775	3,646	7,330	2,704	3,950	7,345	0.20%
51-2100	Insurance Benefits	12,544	12,117	23,621	9,829	13,325	12,070	-48.90%
51-2200	FICA Taxes	7,768	5,417	10,288	5,166	8,825	11,585	12.61%
51-2400	Retirement	<u>7,045</u>	<u>3,931</u>	<u>7,468</u>	<u>5,135</u>	<u>6,875</u>	<u>6,250</u>	-16.31%
	Total Personnel	122,082	93,154	175,949	88,331	130,975	181,345	3.07%
Services								
52-1300	Contract Services	62,482	35,693	73,500	50,079	55,000	55,000	-25.17%
52-2700	Workers Compensation Insurance	216,990	182,934	156,000	178,527	178,527	182,020	16.68% (2)
52-3500	Travel & Training	9,900	15,777	27,400	435	3,500	15,000	-45.26%
52-3600	Dues & Membership	928	269	1,200	539	1,200	1,200	0.00%
52-2900	Employee Wellness & Benefit Programs	<u>23,164</u>	<u>12,687</u>	<u>35,000</u>	<u>9,727</u>	<u>35,000</u>	<u>45,000</u>	28.57% (1)
	Total Services	313,464	247,360	293,100	239,307	273,227	298,220	1.75%
Supplies								
53-1100	Supplies	903	610	3,000	1,085	2,500	3,000	0.00%
53-1700	Other - United Way Contribution	-	18,461	18,685	2,178	2,500	2,500	-86.62%
	Total Supplies	903	19,071	21,685	3,263	5,000	5,500	-74.64%
	Total Human Resources	<u>436,449</u>	<u>359,585</u>	<u>490,734</u>	<u>330,901</u>	<u>409,202</u>	<u>485,065</u>	-1.16%

Significant Variances Explanation:

- (1) Increase in employee training programs
- (2) Increase in premium for workers compensation coverage

General Fund Expenditures

Expenditure Detail - Human Resources

1300 - Contract Services	
Drug Screens	10,000
Background Checks	10,000
3rd Party HR Assistance	15,000
Paperless HR system (annual contract)	10,000
Recruitment	<u>10,000</u>
Total	55,000
2900 - Employee Wellness & Benefit Programs	
Employee Annual Training	11,000
Employee Appreciation Lunches and Awards	19,500
Wellness Program Supplies	<u>14,500</u>
Total	45,000 **

**\$30,000 funded from United Healthcare

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General Fund: Municipal Court

Department Description:

Municipal Court has jurisdiction over alleged infractions of city ordinances, traffic offenses, and some misdemeanor offenses. The court also issues criminal warrants and conducts preliminary criminal hearings. 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;
- Answer questions from the public defendants and attorneys regarding court appearances, monies owed and general court proceedings;
- Apply payments efficiently and with accuracy;
- Maintain records.

Personnel:

- Court Director
- Court Clerk
- Assistant Court Clerk

Strategic Plan Initiatives:

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

General Fund Expenditures
Municipal Court - 2650

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 158,481	\$ 171,197	\$ 178,837	\$ 130,584	\$ 178,320	\$ 207,910	16.26%
51-1300	Overtime	81	269	500	707	750	750	50.00%
51-1400	Employee Other Benefits	6,950	13,960	12,200	7,875	10,000	13,050	6.97%
51-2100	Insurance Benefits	27,908	27,965	30,119	22,409	35,380	32,580	8.17%
51-2200	FICA Taxes	12,363	14,102	14,653	10,748	14,475	16,960	15.74%
51-2400	Retirement	13,964	10,596	11,198	7,700	10,275	12,500	11.63%
	Total Personnel	219,747	238,089	247,507	180,023	249,200	283,750	14.64%
Services								
52-1300	Contract Services	8,095	5,764	6,300	5,737	6,300	11,800	87.30%
52-1101	Judge	2,400	2,400	2,400	1,800	2,400	2,400	0.00%
52-1211	Attorney(s)	14,179	16,579	22,450	11,329	19,730	22,800	1.56%
52-3500	Travel & Training	1,009	1,186	7,500	4,852	7,000	14,600	94.67%
52-3600	Dues & Membership	370	340	550	465	400	550	0.00%
	Total Services	26,053	26,269	39,200	24,183	35,830	52,150	33.04%
Supplies								
53-1100	Supplies	4,318	6,292	4,900	2,742	4,500	6,900	40.82%
	Total Supplies	4,318	6,292	4,900	2,742	4,500	6,900	40.82%
	Total Municipal Court	<u>250,118</u>	<u>270,650</u>	<u>291,607</u>	<u>206,948</u>	<u>289,530</u>	<u>342,800</u>	17.56%

Significant Variances Explanation:
None

General Fund Expenditures Expenditure Detail - Municipal Court

1000 - Contract Services

Interpreter	800
Armored car	10,000
Miscellaneous	<u>1,000</u>
Total	11,800

1100 - Supplies

Postage	
Uniforms	900
Books	2,500
Office supplies	<u>3,500</u>
Total	6,900

1211 - Attorneys

Public Defender	18,000
Solicitor	<u>4,800</u>
Total	22,800

3500 - Travel and Training

State Training - Clerks	2,400
State Training/Travel - Judge	1,200
Command College - Clerk	<u>11,000</u>
Total	14,600

3600 - Dues

Judge	200
Clerks	200
Director	<u>150</u>
Total	550

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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 | • Sergeants (6) | • Code Enforcement (8) |
| • Assistant Chief | • Marshal | |
| • Majors (2) | • Corporal (4) | |
| • Lieutenants (3) | • Senior Officers (2) | |
| • Office / Records Coordinator | • Officers (12) | |

Strategic Plan Initiatives:

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

General Fund Expenditures
Police & Code Enforcement - 3210

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 1,916,383	\$ 2,114,506	\$ 2,425,923	\$ 1,672,551	\$ 2,350,000	\$ 2,677,335	10.36%
51-1300	Overtime	139,801	165,634	90,000	156,564	175,000	90,000	0.00%
51-1400	Employee Other Benefits	9,600	31,810	81,540	40,230	49,650	126,250	54.83%
51-2100	Insurance Benefits	315,469	331,094	483,988	325,646	440,395	525,740	8.63%
51-2200	FICA Taxes	155,800	164,716	198,702	142,743	196,960	221,360	11.40%
51-2400	Retirement	122,185	132,589	160,552	115,614	154,125	162,500	1.21%
	Total Personnel	2,659,238	2,940,349	3,440,705	2,453,348	3,366,130	3,803,185	10.54%
Services								
52-1300	Contract Services	107,986	199,002	239,592	139,912	239,590	325,115	35.70% (1)
52-1195	Code Enforcement	-	38,918	81,300	59,216	75,100	79,400	-2.34% (2)
52-2201	Building Maintenance	8,548	21,518	15,000	8,125	15,000	15,000	0.00%
52-2200	Vehicle / Equipment Maintenance	5,449	6,706	8,000	5,062	5,500	20,000	150.00% (3)
52-2320	Vehicle / Equipment Lease(s)	98,416	108,885	264,200	133,278	214,200	251,000	-5.00%
52-3500	Travel & Training	34,230	44,808	56,000	47,292	56,000	70,000	25.00% (4)
52-3600	Dues & Membership	1,838	4,274	4,000	1,155	4,000	4,000	0.00%
	Total Services	256,467	424,111	668,092	394,040	609,390	764,515	14.43%
Supplies & Other Items								
53-1100	Supplies	38,391	64,015	41,975	36,949	36,975	29,000	-30.91%
53-1115	Ammunition	8,173	11,381	11,500	8,073	11,500	11,500	0.00%
53-1600	Equipment	95,532	40,395	88,700	19,183	102,900	185,270	108.87% (5)
53-1270	Fuel	61,485	92,497	70,000	42,071	70,000	70,000	0.00%
53-1700	Community Police Programs	5,373	-	7,500	2,436	7,500	10,000	33.33%
	Total Supplies	208,954	208,288	219,675	108,712	228,875	305,770	39.19%

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

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Capital								
54-2100	Vehicles & Equipment	104,390	-	-	-	-	-	0.00%
	Total Capital	104,390	-	-	-	-	-	0.00%
	Total Police & Code Enforcement	<u>3,229,049</u>	<u>3,572,748</u>	<u>4,328,472</u>	<u>2,956,100</u>	<u>4,204,395</u>	<u>4,873,470</u>	12.59%

Significant Variances Explanation:

- (1) Costs for software support and cameras have significantly increased
- (2) Increase for code enforcement portion of software
- (3) Vehicle maintenance costs previously were accounted for in public works budget, allocated to department budgets going forward
- (4) Increased training costs and costs associated with new police officers
- (5) Added equipment, uniform and gear costs for additional police officers

General Fund Expenditures
Expenditure Detail - Police & Code Enforcement

1300 - Contract Services	
Armored Car Service	5,400
Axon Cameras - Body & Taser	65,430
Axon Cameras - Drones	27,960
Axon Cameras - Fleet	72,782
CLEAR Software	2,835
Cloud Gavel Warrant Software	1,700
Champion Fire	2,730
Flock cameras	65,000
GTA	4,916
Janitorial	9,000
LEADS	3,245
NetMotion	16,072
PowerDMS	6,600
SSI	37,280
State Certification	375
Vector Solutions	1,790
Vigilant	2,000
Total	<u>325,115</u>
1195 - Code Enforcement	
Animal services equipment	1,500
Contract Services (including software)	32,100
Travel & training	18,000
Dues & memberships	1,500
Supplies & uniforms	8,000
Shipping & postage	200
Equipment	18,100
Total	<u>79,400</u>
2201 - Building Maintenance	
Generator	7,500
Sally Port	7,500
Total	<u>15,000</u>

1100 - Supplies	
Custodial	9,000
General	16,000
Investigations	2,500
Other	1,500
Total	<u>29,000</u>
3500 - Travel & Training	
Hotels & travel	35,000
Conferences & academy (FBI, GACP, POAG)	14,000
Firearm training	12,000
New hire physicals and training	9,000
Total	<u>70,000</u>
1600 - Equipment	
Body Armor	12,895
Gear	50,000
LIDAR	4,500
Uniforms	44,000
Protective equipment	23,875
Radios	40,000
Other equipment	10,000
Total	<u>185,270</u>
1700 - Community Police Programs	
Community Outreach	8,000
Recruitment	2,000
Total	<u>10,000</u>

General Fund: Fire & Beach Safety

Department Description:

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

Services:

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

Personnel:

- Chief
- Assistant Fire Chief
- Captain / Special Operations
- Sergeant / Special Operations
- Lieutenant (3)
- Sergeant (3)
- Firefighters (13)
- Seasonal Lifeguards

General Fund: Fire & Beach Safety (continued)

Department Focus:

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

Strategic Plan Initiatives:

- Improve Fire Station living conditions
- Improve ocean rescue services
- Improve City's ISO rating
- Implement fire prevention practices for the City and local businesses
- Maintain and improve EMS service
- Maintain and improve emergency management

General Fund Expenditures
Fire & Beach Safety - 3510

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 899,773	\$ 942,225	\$ 1,232,567	\$ 937,265	\$ 1,287,300	\$ 1,581,760	28.33%
51-1200	Part-time / Seasonal Wages	336,165	276,161	315,000	96,821	275,000	300,000	-4.76%
51-1300	Overtime	151,739	130,788	90,000	90,438	121,500	90,000	0.00%
51-1400	Employee Other Benefits	15,725	14,133	37,500	23,124	37,500	42,750	14.00%
51-2100	Insurance Benefits	177,444	178,181	266,296	181,784	241,785	277,150	4.08%
51-2200	FICA Taxes	106,259	97,268	128,143	87,569	131,685	154,110	20.26%
51-2400	Retirement	29,230	62,752	82,145	56,482	75,500	93,750	14.13%
51-2500	Firefighters Pension Fund	7,925	3,525	8,000	6,325	7,500	7,500	-6.25%
	Total Personnel	1,724,260	1,705,033	2,159,651	1,479,808	2,177,770	2,547,020	17.94%
Services								
52-2200	Vehicle & Equipment Maintenance	33,953	56,614	35,000	30,580	34,000	67,000	91.43% (1)
52-2201	Building Maintenance	6,804	9,199	35,000	17,881	35,000	50,000	42.86% (2)
52-2320	Vehicle Lease(s)	7,365	6,370	7,000	6,254	7,500	7,000	0.00%
52-3500	Travel & Training	14,102	23,887	45,000	33,390	35,000	55,000	22.22% (3)
52-3600	Dues & Membership	1,000	2,332	7,500	7,420	7,500	30,000	300.00% (4)
52-3900	Other - Contract Services	16,474	-	-	-	-	-	0.00%
	Total Services	79,698	98,402	129,500	95,525	119,000	209,000	61.39%
Supplies & Other Items								
53-1100	Supplies	64,022	63,272	105,000	55,729	105,000	115,000	9.52%
53-1104	Emergency Management	26,376	35,369	50,000	11,041	50,000	35,000	-30.00%
53-1600	Equipment	60,080	19,912	50,000	30,730	60,000	70,000	40.00% (5)
53-1270	Fuel	9,565	63,407	15,000	12,443	25,000	30,000	100.00% (6)
53-1700	Other	3,581	685	3,500	-	-	-	-100.00%
	Total Supplies	163,624	182,645	223,500	109,943	240,000	250,000	11.86%

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

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
	Capital							
54-2100	Vehicles & Equipment	42,221	-	-	-	-	-	0.00%
	Total Capital	42,221	-	-	-	-	-	0.00%
	Total Fire & Beach Safety	<u>2,009,803</u>	<u>1,986,080</u>	<u>2,512,651</u>	<u>1,685,276</u>	<u>2,536,770</u>	<u>3,006,020</u>	19.64%

Significant Variance Explanation:

- (1) Increase primarily due to costs of testing and servicing apparatus increased 50%, previous vehicle maintenance budgeted in PW now included
- (2) Increase directly related to getting Bays up to code
- (3) Costs related to recertification's, fire classes and added state training
- (4) Added costs related to membership and dues for medical program and inspections
- (5) Maintenance and/or replacement of lifeguard equipment required
- (6) Costs for fuel have significantly increased over past year and are not expected to decrease

General Fund Expenditures Expenditure Detail - Fire & Beach Safety

2200 - Vehicles / Equipment Maintenance		1600 - Equipment	
Water Craft Maintenance	4,000	Replacement of saws, radios, other non-operational equipment	20,000
Vehicles	10,000	Water Rescue Equipment	40,000
Side x Sides	3,000	Protective Gear	<u>10,000</u>
Apparatus / Equipment Servicing and Testing	<u>50,000</u>	Total	70,000
Total	67,000		
3500 - Travel / Training			
Classes for continuing education/certification	40,000		
Physical (St. Joseph-Fit for Duty)	<u>15,000</u>		
Total	55,000		
1100 - Supplies			
Uniform & Accessories	15,000		
Medical & First Aid	50,000		
Station Supplies Fire and Beach Safety (Daily Operation)	<u>50,000</u>		
Total	115,000		
1104 - Emergency Management			
Hurricane supplies (sand, sandbags, vehicle rentals, etc.)	10,000		
Standard supplies (tarps, containers, travel bags, etc.)	5,000		
Small equipment (VHF aviation radio, handheld radios for rescue operations)	10,000		
Vehicle / equipment maintenance (command vehicles, city generators)	<u>10,000</u>		
Total	35,000		

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General Fund: Public Works

Department Description:

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

Services:

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

Personnel:

- Engineer / Director of Infrastructure
- Division Director
- Project Manager
- Crew Foreman (4)
- Crew Leaders (4)
- Recycling Coordinator
- Heavy Equipment Operator (3)
- Mechanic
- Laborer II (4)
- Laborer I (9)
- Administrative Assistant

General Fund: Public Works (continued)

Strategic Plan Initiatives:

- Update and maintain PASER rating for all city streets
- Continue paving streets defined in five year paving plan and update
- Continue projects defined in five year water / sewer capital improvement plan and update as necessary
- Continue projects defined in five year building capital improvement plan and update as necessary
- Implement year one of five year stormwater capital improvement plan
- Continue projects defined in five year grounds and landscaping capital improvement plan and update plan as necessary
- Maintain and improve existing level of service, including:
 - Fleet Maintenance
 - Ground and Facility Maintenance
 - Trash Pick-up
 - Recycling
 - Mowing and Trimming
 - Street Maintenance

General Fund Expenditures
Public Works - 4210

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 1,242,551	\$ 1,198,366	\$ 1,313,986	\$ 846,725	\$ 1,200,000	\$ 1,489,200	13.33%
51-1300	Overtime	55,767	65,821	60,000	56,530	80,000	65,000	8.33%
51-1400	Employee Other Benefits	17,300	26,868	58,355	25,150	30,725	84,425	44.67%
51-2100	Insurance Benefits	310,474	259,805	313,905	195,162	276,000	335,450	6.86%
51-2200	FICA Taxes	99,558	91,823	109,574	70,758	100,275	8,015	-92.69%
51-2400	Retirement	72,237	91,969	108,279	74,451	99,500	106,250	-1.87%
	Total Personnel	1,797,887	1,734,652	1,964,099	1,268,776	1,786,500	2,088,340	6.33%
Services								
52-1235	Beach Maintenance	-	1,208	20,000	9,272	20,000	30,000	50.00% (1)
52-1300	Contract Services	127,463	150,983	140,000	117,725	140,000	140,000	0.00%
52-2111	Refuse & Recycling	145,057	156,283	205,000	83,383	150,000	200,000	-2.44% (4)
52-2140	Landscaping	-	52,971	70,000	85	55,000	75,000	7.14%
52-2200	Vehicle & Equipment Maintenance	104,024	280,267	101,000	83,503	101,000	85,000	-15.84%
52-2201	Building & Infrastructure Maintenance	49,848	104,089	122,500	62,932	90,000	155,000	26.53% (2)
52-2320	Vehicle / Equipment Lease(s)	46,455	85,801	102,505	89,349	102,500	103,200	0.68%
52-3500	Travel & Training	3,131	2,864	7,500	2,661	5,000	8,500	13.33%
52-3600	Dues & Membership	785	295	3,500	565	1,500	1,500	-57.14%
52-3900	Other	13,200	-	-	-	-	-	0.00%
	Total Services	489,963	834,761	772,005	449,475	665,000	798,200	3.39%
Supplies & Other Items								
53-1100	Supplies	212,065	185,106	168,500	97,826	140,000	142,500	-15.43%
53-1230	Utilities	269,252	298,845	265,000	177,678	240,000	265,000	0.00%
53-1600	Equipment	84,434	57,333	22,500	16,227	22,500	25,000	11.11%
53-1270	Fuel	42,357	12,911	40,000	34,469	45,000	50,000	25.00% (3)
	Total Supplies	608,108	554,195	496,000	326,200	447,500	482,500	-2.72%

General Fund Expenditures
Public Works - 4210 (continued)

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Capital								
54-1315	Buildings	313,421	-	-	-	-	-	0.00%
54-2100	Vehicles & Equipment	66,923	-	-	-	-	-	0.00%
54-1410	Infrastructure	58,138	-	-	-	-	-	0.00%
	Total Capital	438,482	-	-	-	-	-	0.00%
	Total Public Works	<u>3,334,440</u>	<u>3,123,608</u>	<u>3,232,104</u>	<u>2,044,451</u>	<u>2,899,000</u>	<u>3,369,040</u>	4.24%

Significant Variances Explanation:

- (1) Increase for lumber costs associated with crossover maintenance
- (2) Increase in gravel grading program
- (3) Costs for fuel have significantly increased over past year and are not expected to decrease
- (4) Fees for hauling increased from previous year

General Fund Expenditures
Expenditure Detail - Public Works

1235 - Beach Maintenance	
Crossover maintenance	15,000
Beach signs	5,000
Refuse & recycling bins	<u>10,000</u>
Total	30,000
1300 - Contract Services	
Tree Trimming	40,000
Stormwater Management	30,000
Pest Control	25,000
Engineer /Architect	25,000
Cintas (uniforms)	12,500
Parking lots / street striping	<u>7,500</u>
Total	140,000
2111 - Refuse & Recycling	
Compactors	30,000
Recycling - tipping fees, rentals, equipment	50,000
Yardwaste, Glass, Mixed Paper Hauling	<u>120,000</u>
Total	200,000
2140 - Landscaping	
Ditches and Outfalls	10,000
USH 80 Median	25,000
City Properties (including police station)	<u>40,000</u>
Total	75,000
2200 - Vehicles & Equipment Maintenance	
Public Works Vehicles	35,000
Public Works Equipment	40,000
Stock Parts/Filters/Oil (Was in Supply Line Last Year)	<u>10,000</u>
Total	85,000

2201 - Buildings & Infrastructure Maintenance	
Playground Equipment & Maintenance	15,000
Dog Park Maintenance	5,000
Gravel for roadways	25,000
Speed Humps	10,000
City Owned buildings	50,000
Supplies	25,000
Tide Flexes	<u>25,000</u>
Total	155,000
2320 - Leased Vehicles	
6 Fleet Vehicles	43,200
Street Sweeper	<u>60,000</u>
Total	103,200
3500 - Travel & Training	
CDL	1,000
Confined space entry	1,000
Traffic safety	1,500
Continuing education	<u>5,000</u>
Total	8,500
1100 - Supplies	
Public Restrooms (toilet paper, soap, bleach)	75,000
Gravel, signs, paper, lumber, paper	5,000
Traffic signs and cones	20,000
Safety Clothing	12,500
Yard / maintenance supplies	15,000
Office supplies	10,000
Outdoor supplies (bug spray, sunscreen, first aid)	<u>5,000</u>
Total	142,500
1600 - Equipment	
Chainsaws, weed whackers, leaf blowers, mowers	20,000
Safety equipment	<u>5,000</u>
Total	25,000

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General Fund: Community Development

Department Description:

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

Services:

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

Personnel:

- Community Development Director
- Zoning Specialist

Department Focus:

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

Strategic Plan Initiatives:

- Continue to implement HMGP grant
- Develop a plan to improve City ISO rating
- Update land development code
- Maintain and improve service levels

General Fund Expenditures
Community Development - 7220

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 270,822	\$ 196,121	\$ 145,802	\$ 106,872	\$ 145,800	\$ 161,880	11.03%
51-1300	Overtime	827	867	420	544	750	650	54.76%
51-1400	Employee Other Benefits	10,600	10,430	8,450	6,825	8,450	9,000	6.51%
51-2100	Insurance Benefits	45,758	34,038	25,629	19,405	26,185	27,600	7.69%
51-2200	FICA Taxes	21,369	15,937	11,832	8,739	11,875	13,120	10.89%
51-2400	Retirement	17,410	16,682	7,470	5,136	6,850	6,250	-16.33%
	Total Personnel	366,786	274,075	199,603	147,521	199,910	218,500	9.47%
Services								
52-1300	Contract Services	166,838	237,608	250,000	33,731	110,000	120,000	-52.00% (1)
52-3500	Travel & Training	400	3,592	4,500	-	4,000	4,500	0.00%
52-3600	Dues & Membership	571	665	465	239	500	550	18.28%
	Total Services	167,809	241,865	254,965	33,970	114,500	125,050	-50.95%
Supplies & Other Items								
53-1100	Supplies	3,007	1,728	5,500	1,611	2,000	4,000	-27.27%
53-1600	Equipment	-	-	500	-	-	500	0.00%
	Total Supplies	3,007	1,728	6,000	1,611	2,000	4,500	-25.00%
	Total Community Development	<u>537,602</u>	<u>517,668</u>	<u>460,568</u>	<u>183,102</u>	<u>316,410</u>	<u>348,050</u>	-24.43%

Significant Variances Explanation:

(1) Decrease due to cost of host compliance software moved to finance department, and grant related contract costs charged to grant

General Fund Expenditures
Expenditure Detail - Community Development

1300 - Contract Services	
Plan Review and Inspections	60,000
Engineer Review	47,500
SAGIS Planning Software	<u>12,500</u>
Total	120,000

1100 - Supplies	
Office supplies	2,500
Printing	<u>2,000</u>
Total	4,500

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General Fund: Parking Services

Department Description:

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

Services:

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

Personnel:

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

Strategic Plan Initiatives:

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

General Fund Expenditures
 Parking Services - 7564

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 113,664	\$ 139,527	\$ 142,070	\$ 110,919	\$ 142,070	\$ 171,351	20.61%
51-1200	Part-time / Seasonal Wages	136,911	116,937	156,895	79,575	125,000	140,134	-10.68%
51-1300	Overtime	2,913	4,819	3,000	3,688	4,500	4,000	33.33%
51-1400	Employee Other Benefits	1,200	1,780	6,700	2,350	3,000	7,550	12.69%
51-2100	Insurance Benefits	22,173	28,514	34,383	35,130	47,490	50,420	46.64%
51-2200	FICA Taxes	19,177	20,498	23,612	15,034	21,000	24,715	4.67%
51-2400	Retirement	8,906	9,753	26,138	17,972	23,975	31,250	19.56%
	Total Personnel	304,944	321,828	392,798	264,668	367,035	429,420	9.32%
Services								
52-1300	Contract Services	77,913	68,686	81,425	44,902	67,320	84,000	3.16%
52-2200	Vehicle & Equipment Maintenance	70,646	46,914	53,500	44,632	53,500	55,000	2.80%
52-2320	Vehicle / Equipment Lease(s)	4,483	4,494	4,500	3,362	4,500	10,000	122.22%
	Total Services	153,042	120,094	139,425	92,896	125,320	149,000	6.87%
Supplies & Other Items								
53-1100	Supplies	14,309	15,078	20,000	14,066	20,000	25,000	25.00%
53-1270	Fuel	5,144	8,197	6,700	3,143	6,700	6,700	0.00%
53-1600	Equipment	33,124	6,945	20,500	12,623	20,500	10,000	-51.22%
53-1700	Other	-	5,982	5,000	1,113	5,000	5,000	0.00%
	Total Supplies	52,577	36,202	52,200	30,945	52,200	46,700	-10.54%
	Total Parking Services	510,563	478,124	584,423	388,509	544,555	625,120	6.96%

Significant Variances Explanation:

(1) None

General Fund Expenditures

Expenditure Detail - Parking Services

1300 - Contract Services	
Great American Financial	1,975
Tyler Technology - Software	4,000
Armored Car Service	7,000
Amano Quarterly	40,000
Duncan - CivicSmart	17,000
Penn Credit	<u>14,025</u>
Total	84,000
2200 - Equipment Maintenance	
UI Boards, CPU PCB, printers, cables	50,000
Vehicles	<u>5,000</u>
Total	55,000
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 amount requested and awarded to local non-profit agencies.
- YMCA. This amount represents the annual payment to the Tybee Island YMCA.
- 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 Expenditure Detail - Other Financing Uses

2000 - Non-Profit Agencies		1001 - Transfers to other funds	
Fresh Air Home	1,200	E911 Fund	510,550
Tybee Arts Association	53,400	Solidwaste Fund	197,875
Tybee Beautification	7,705		
Tybee Clean Beach	3,500	Total	708,425
Tybee Island Irish Heritage Parade	3,500		
Tybee Island Maritime Academy	40,000		
Tybee MLK Human Rights Organization	24,000		
Yeepies	575		
Friends of Cockspur Island Lighthouse	5,000		
Tybee Island American Legion Post	175,450		
Tybee Island Marine Science Center	25,000		
Tybee Post Theatre	12,372		
Pirates Festival	9,880		
Total	361,582		

General Fund Expenditures
Other Uses - 9000

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Other Uses								
57-2000	Non-Profit Agencies	\$ 26,600	\$ 83,211	\$ 87,255	\$ 52,817	\$ 87,255	\$ 100,000	14.61% xx
52-3850	YMCA	168,450	168,450	168,450	112,300	168,450	173,500	3.00%
61-1001	Transfers to other Funds	502,711	2,002,744	637,080	276,905	542,695	708,425	11.20% (1)
	Total Other Uses	697,761	2,254,405	892,785	442,022	798,400	981,925	9.98%
	Total Other Uses	<u>697,761</u>	<u>2,254,405</u>	<u>892,785</u>	<u>442,022</u>	<u>798,400</u>	<u>981,925</u>	9.98%
	Total General Fund Expenditures	<u>\$13,630,297</u>	<u>\$15,646,323</u>	<u>\$16,321,825</u>	<u>\$10,760,380</u>	<u>\$15,526,272</u>	<u>\$17,592,490</u>	7.79%

Significant Variances Explanation:

- (1) Supplement to E911 fund and Solidwaste Fund increased as costs increased.
- xx= Capped at \$100,000 - Council can decide if amount should increase.

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 \$10,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of two years. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable.

Fund 350 - Capital Fund
 Summary of Revenues & Expenditures

Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Other Financing Sources							
Transfer from General Fund Fund Balance	\$ -	\$ -	\$ 2,466,324	\$ 2,398,289	\$ 2,398,289	\$ 2,583,607	4.76%
Transfer from General Fund	-	-	-	-	-	-	0.00%
Total Other Financing Sources	-	-	2,466,324	2,398,289	2,398,289	2,583,607	4.76%
Total Capital Fund Revenues	\$ -	\$ -	\$ 2,466,324	\$ 2,398,289	\$ 2,398,289	\$ 2,583,607	4.76%

Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Capital							
Buildings & Buildings Improvements	\$ -	\$ -	\$ 1,194,600	\$ 1,066,120	\$ 1,066,120	\$ 843,590	-29.38%
Vehicles & Equipment	-	-	1,071,724	1,123,278	1,123,278	1,665,017	55.36%
Infrastructure	-	-	200,000	208,891	208,891	75,000	-62.50%
Total Capital	-	-	2,466,324	2,398,289	2,398,289	2,583,607	4.76%
Total Capital Fund Expenditures	\$ -	\$ -	\$ 2,466,324	\$ 2,398,289	\$ 2,398,289	\$ 2,583,607	4.76%

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

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

Account	Description	FY23 Amended Budget		FY24 Budget Request	Multi-Year Total Budget
		Budget Amount	Actual Spent	Budget Amount	
General Government - 1110					
54-2500	City Park(s) Picnic Tables	\$ 23,000	\$ 25,241	\$ -	\$ 23,000
54-2500	Financial Software (2nd year of two year budget request)	75,000	75,000	92,835	167,835
54-1300	City Hall Renovation (Split with SPLOST)	750,000	750,000	-	750,000
54-1300	Modular Building Lease	100,000	100,000	50,000	150,000
54-2500	City Hall Furniture	-	-	200,000	200,000
54-1200	City Hall / YMCA Sign Marquee	-	-	20,000	20,000
54-1200	Tybrisa / Park of 7 Flags Furniture Replacement	-	-	45,000	45,000
54-2500	Holiday Decoration Replacements	-	-	60,000	60,000
54-1200	Tybrisa Light Pole Replacement	-	-	350,000	350,000
54-1300	Guardhouse New Appliances and Furniture	-	-	10,000	10,000
	Total General Government Capital Additions	948,000	950,241	827,835	1,775,835
Police & Code Enforcement - 3210					
54-2500	AXON Drones (4)	115,624	115,496	-	115,624
54-2500	AXON Fleet Camera Upgrade	37,600	-	-	37,600
54-2500	Flock LPR Camera Installation	16,500	-	-	16,500
54-2500	E911 Motorola Solutions Equipment Replacement (Year 1 of 5)	-	-	340,033	340,033
54-2500	E911 Motorola Solutions VESTA Cybersecurity (Year 1 of 5)	-	-	27,149	27,149
54-1200	Public Safety Building Generator Replacement	-	-	43,590	43,590
54-2500	Code Enforcement SideXSide	19,000	19,000	-	19,000
54-1300	South Annex FOB System	30,400	30,400	-	30,400
54-1300	Public Safety Sally Port Door Replacement	19,200	19,200	-	19,200
	Total Police & Code Enforcement Capital Additions	238,324	184,096	410,772	649,096

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

Account	Description	FY23 Amended Budget		FY24 Budget Request	Multi-Year
		Budget Amount	Actual Spent	Budget Amount	Total Budget
Fire & Beach Safety - 3510					
54-2500	Cancer Prevention Turn Out Gear with Mask (22)	70,000	36,971	70,000	140,000
54-2500	Cardiac Monitors (2)	70,000	70,000	-	70,000
54-2500	Portable Radios (10)	70,000	68,932	-	70,000
54-2500	Ford Explorer	45,000	-	-	45,000
54-2500	Beach UTV (2)	40,000	125,228	-	40,000
54-2500	Fire Hose & Gear Washer	50,000	18,091	-	50,000
54-2500	SeaDoo Jet Ski	20,000	19,898	-	20,000
54-1300	Current Living Quarters Renovation	-	11,455	200,000	200,000
54-2500	Lifeguard Station - 14th Street	-	-	90,000	90,000
54-2500	Savings for Replacement of Engine #1 (Year 1 of 3)	-	-	70,000	70,000
54-2500	Fire Rescue Boat - 24ft Zodiac	-	-	90,000	90,000
Total Fire & Beach Safety Capital Additions		365,000	350,575	520,000	885,000
Public Works - 4210					
54-1410	Street Maintenance / Landscaping	50,000	143,891	-	50,000
54-1300	Building Upgrades	100,000	54,087	-	100,000
54-2500	Dump Truck	100,000	84,105	-	100,000
54-1200	Public Works Yard Paving & Fencing	95,000	55,000	-	95,000
54-1410	Strand Avenue Retaining Walls (Carryover into FY24)	75,000	-	75,000	150,000
54-1410	Strand Avenue & Business Area Upgrades (bike racks, cans, etc.)	75,000	65,000	-	75,000
54-2500	Pick-up Truck	45,000	37,314	-	45,000
54-2500	Memorial Park Playground Equipment & Composite / Fence	50,000	13,002	250,000	300,000
54-1200	Jaycee Park	100,000	45,978	-	100,000
54-1300	Marine Science Center Bathrooms	-	-	125,000	125,000
54-2500	Front End Loader	-	125,000	-	-
54-2500	Bucket Truck	-	65,000	-	-
54-2500	Mini Excavator	-	-	50,000	50,000
Total Public Works Capital Additions		690,000	688,377	500,000	1,190,000
Parking - 7564					
54-2500	4G Kiosks Upgrade - Year 2 of 3	225,000	225,000	325,000	550,000
Total Parking Capital Additions		225,000	225,000	325,000	550,000
Total Capital Additions		2,466,324	2,398,289	2,583,607	5,049,931

E911 Fund

Fund / Department Description:

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

Services:

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

Personnel:

- E911 Coordinator
- Communication Officers (7)

Fund 215 - Emergency 911 Fund
 Summary of Revenues & Expenditures

Summary of Revenues

Source	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Public Charges for Services	\$ 78,125	\$ 79,466	\$ 83,685	\$ 59,160	\$ 86,000	\$ 86,025	2.80%
Other Financing Sources	343,780	289,115	439,500	254,312	351,490	510,550	16.17%
Total Emergency 911 Revenue	\$ 421,905	\$ 368,581	\$ 523,185	\$ 313,472	\$ 437,490	\$ 596,575	14.03%

Summary of Expenditures

Department	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel	\$ 408,764	\$ 345,891	\$ 457,805	\$ 300,740	\$ 409,950	\$ 563,075	22.99%
Services	15,143	15,935	62,380	11,630	24,540	28,000	-55.11%
Supplies	1,283	3,952	3,000	1,102	3,000	5,500	83.33%
Total Emergency 911 Expenditures	\$ 425,190	\$ 365,778	\$ 523,185	\$ 313,472	\$ 437,490	\$ 596,575	14.03%
Beginning Fund Balance	\$ 482	\$ (2,803)	\$ -		\$ -	\$ -	
Annual Income / (Loss)	(3,285)	2,803	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	\$ (2,803)	\$ -	\$ -		\$ -	\$ -	

Fund 215 - Emergency 911
Revenues and Expenditures - 3210

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Public Charges for Services								
34-2525	Prepaid Wireless Fees	\$ 13,393	\$ 13,649	\$ 13,525	\$ 8,705	\$ 13,500	\$ 13,525	0.00%
34-2530	Non-Prepaid Wireless Fees	64,732	65,817	70,160	50,455	72,500	72,500	3.34%
	Total Public Charges for Services	78,125	79,466	83,685	59,160	86,000	86,025	2.80%
Other Financing Sources								
39-1201	Transfer from General Fund	343,780	289,115	439,500	254,312	351,490	510,550	16.17%
	Total Other Financing Sources	343,780	289,115	439,500	254,312	351,490	510,550	16.17%
	Total Emergency 911 Fund Revenues	\$ 421,905	\$ 368,581	\$ 523,185	\$ 313,472	\$ 437,490	\$ 596,575	14.03%

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 290,536	\$ 217,122	\$ 284,303	\$ 190,750	\$ 260,000	\$ 394,360	38.71%
51-1300	Overtime	23,041	32,927	3,000	33,245	45,500	3,500	16.67%
51-1400	Employee Benefits	600	4,215	14,340	5,950	7,750	19,050	32.85%
51-2100	Insurance Benefits	52,130	55,396	99,335	35,440	48,750	76,770	-22.72%
51-2200	FICA Taxes	23,194	19,241	30,687	17,380	23,975	31,895	3.94%
51-2400	Retirement	19,263	16,990	26,140	17,975	23,975	37,500	43.46%
	Total Personnel	408,764	345,891	457,805	300,740	409,950	563,075	22.99%
Services								
53-1230	Utilities	12,966	15,380	13,500	8,632	15,500	15,500	14.81%
52-1300	Contract Services	1,851	-	47,380	2,883	7,500	7,500	-84.17%
52-3500	Travel & Training	326	555	1,500	115	1,540	5,000	233.33%
	Total Services	15,143	15,935	62,380	11,630	24,540	28,000	-55.11%
Supplies								
53-1600	Small Equipment	1,283	3,952	3,000	1,102	3,000	5,500	83.33%
	Total Supplies	1,283	3,952	3,000	1,102	3,000	5,500	83.33%
	Total Emergency 911 Fund Expenditures	\$ 425,190	\$ 365,778	\$ 523,185	\$ 313,472	\$ 437,490	\$ 596,575	14.03%

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Hotel / Motel Tax Fund

Fund / Department Description:

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

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

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

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

In 2022, room taxes transferred for beach re-nourishment equaled \$806,298. At the end of fiscal year 2023, an additional \$670,000 of room tax is expected to be designated for beach projects, and \$640,000 is budgeted in the upcoming budget year. The amount transferred to beach re-nourishment will fluctuate annually based on the revenue generated from room taxes. The total fund balance reserved for beach projects at the end of the FY23 budget period is expected to be \$2.7 million.

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

Summary of Revenues

Source	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Taxes	\$ 5,322,703	\$ 7,865,210	\$ 6,400,000	\$ 3,991,510	\$ 6,915,000	\$ 6,695,000	4.61%
Total Hotel / Motel Revenues	\$ 5,322,703	\$ 7,865,210	\$ 6,400,000	\$ 3,991,510	\$ 6,915,000	\$ 6,695,000	4.61%

Summary of Expenditures

Department	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Other Costs	\$ 2,350,246	\$ 3,439,456	\$ 2,800,000	\$ 1,769,097	\$ 3,033,000	\$ 2,930,000	4.64%
Other Financing Uses	2,972,457	4,425,754	3,600,000	2,222,413	3,882,000	3,765,000	4.58%
Total Hotel / Motel Tax Fund Expenditures	\$ 5,322,703	\$ 7,865,210	\$ 6,400,000	\$ 3,991,510	\$ 6,915,000	\$ 6,695,000	4.61%
Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	
Annual Income / (Loss)	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	

Fund 275 - Hotel / Motel Tax Fund
Revenues and Expenditures

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Revenues:								
Taxes								
31-4100	Hotel / Motel Taxes	\$ 5,322,703	\$ 7,865,210	\$ 6,400,000	\$ 3,991,510	\$ 6,915,000	\$ 6,695,000	4.61%
	Total Taxes	<u>5,322,703</u>	<u>7,865,210</u>	<u>6,400,000</u>	<u>3,991,510</u>	<u>6,915,000</u>	<u>6,695,000</u>	4.61%
	Total Hotel / Motel Tax Revenues	<u>\$ 5,322,703</u>	<u>\$ 7,865,210</u>	<u>\$ 6,400,000</u>	<u>\$ 3,991,510</u>	<u>\$ 6,915,000</u>	<u>\$ 6,695,000</u>	4.61%
Expenditures:								
Other Costs								
57-2000	Hutchison Island Trade Center	\$ 760,234	\$ 1,123,377	\$ 900,000	\$ 566,479	\$ 988,000	\$ 950,000	5.56%
57-2001	Chamber of Commerce	1,520,012	2,246,079	1,830,000	1,132,618	1,975,000	1,910,000	4.37%
57-2002	Tybee Post Theater	70,000	70,000	70,000	70,000	70,000	70,000	0.00%
	Total Other Costs	<u>2,350,246</u>	<u>3,439,456</u>	<u>2,800,000</u>	<u>1,769,097</u>	<u>3,033,000</u>	<u>2,930,000</u>	4.64%
Other Financing Uses								
61-1000	Transfer to General Fund	2,280,246	3,369,456	2,750,000	1,699,097	2,962,000	2,875,000	4.55%
61-1002	Transfer to Debt Service Fund	250,000	250,000	250,000	250,000	250,000	250,000	0.00%
61-1003	Transfer for Beach Projects	442,211	806,298	600,000	273,316	670,000	640,000	6.67%
	Total Other Financing Uses	<u>2,972,457</u>	<u>4,425,754</u>	<u>3,600,000</u>	<u>2,222,413</u>	<u>3,882,000</u>	<u>3,765,000</u>	4.58%
	Total Hotel / Motel Tax Expenditures	<u>\$ 5,322,703</u>	<u>\$ 7,865,210</u>	<u>\$ 6,400,000</u>	<u>\$ 3,991,510</u>	<u>\$ 6,915,000</u>	<u>\$ 6,695,000</u>	4.61%

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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 funds on a ladder truck, drainage projects, park upgrades and the south end bathrooms. The SPLOST 2014 has a small amount of residual funds remaining that has been earmarked for the rehabilitation and improvement of the Fire Station and Storm Shelter.

Fund 322 - SPLOST 2014 Fund
Project Revenues and Expenditures

Account	Revenue Source	Project Budget	Prior Year Revenue	FY23 Revenues		Total Revenue	2024 Budget
				3/31/23 YTD	Projected		
Intergovernmental Revenue							
33-7114	SPLOST 2014 Revenue	\$ 4,617,182	\$ 4,617,182	\$ -	\$ -	\$ 4,617,182	\$ -
33-6000	County Contributions	-	700,000	-	-	700,000	-
36-1000	Investment Income	32,600	10,560	9,540	12,500	32,600	-
Total Revenues		\$ 4,649,782	\$ 5,327,742	\$ 9,540	\$ 12,500	\$ 5,349,782	\$ -
Account	Project	Project Budget	Prior Year Expenditures	FY23 Expenditures		Total Expenditures	2024 Budget
				3/31/23 YTD	Remaining		
Capital Outlay							
Public Safety							
	Police Equipment Upgrades	\$ 466,099	\$ 482,941	\$ -	\$ -	\$ 482,941	\$ -
3510-54-1300	Fire Vehicles & Equipment Upgrades	1,493,984	1,471,070	-	-	1,471,070	-
Public Works							
	Street Paving & Maintenance	71,856	71,856	-	-	71,856	-
4210-54-1400	Marsh Hen Trail / Highway 80 Bike Trail	120,000	46,058	-	-	46,058	-
4210-54-1400	Drainage Projects	250,000	101,481	-	-	101,481	-
	Street Sweeper	180,000	180,000	-	-	180,000	-
Cultural & Recreational							
6210-54-1315	Park Upgrades & Bathroom Building	1,006,265	1,038,783	-	-	1,038,783	-
4210-54-1200	Playground Equipment	215,390	195,390	-	-	195,390	-
	Tybee Arts Association - Audio / Video	27,017	27,017	-	-	27,017	-
	YMCA - Batting Cage	5,842	5,842	-	-	5,842	-
	Tybee Post Theatre - Audio / Video	117,056	117,056	-	-	117,056	-
6210-54-1100	Site Improvements	-	-	-	-	-	-
6210-54-1310	Buildings & Building Improvements	54,444	41,977	-	-	41,977	-
4210-54-1200	Dog Parks	20,000	-	-	-	-	-
4210-54-1200	Beach Crossovers	226,461	225,435	-	-	225,435	-
4210-54-1300	South End Bathrooms	379,604	840,645	-	-	840,645	-
Total Expenditures		\$ 4,634,018	\$ 4,845,551	\$ -	\$ -	\$ 4,845,551	\$ -
Funds Remaining		\$ 15,764	\$ 482,191	\$ 491,731	\$ 504,231	\$ 504,231	\$ 504,231 **

**Earmarked for renovations and upgrades to Fire Station and Storm Shelter

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 \$2.3 million to date in SPLOST 2020 proceeds which has helped fund a ladder truck purchase, street paving and maintenance, drainage projects and renovations to City facilities. \$1.9 million is included in the 2024 budget to be used for street paving and maintenance, drainage projects, City Hall renovation and upgrades to Jaycee Park.

Fund 323 - SPLOST 2020
 Project Revenues and Expenditures

Account	Revenue Source	Project Budget	Prior Year Revenue	FY23 Revenues		Total Revenue	2024 Budget	Balance Remaining
				3/31/23 YTD	Projected			
Intergovernmental Revenue								
33-7115	SPLOST 2020 Revenue	\$ 3,944,653	\$ 1,622,611	\$ 681,861	\$ 1,140,000	\$ 2,762,611	\$ 1,140,000	\$ 42,042
36-1000	Investment Income	10,000	704	16,382	21,700	22,404	10,000	(22,404)
	Total Revenues	\$ 3,954,653	\$ 1,623,315	\$ 698,243	\$ 1,161,700	\$ 2,785,015	\$ 1,150,000	\$ 19,638
Account	Project	Project Budget	Prior Year Expenditures	FY23 Expenditures		Total Expenditures	2024 Budget	Balance Remaining
				3/31/23 YTD	Projected			
Capital Outlay								
Public Safety								
3510-54-1300	Fire Station	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000 **
3510-54-2200	Fire Vehicles	465,000	468,977	-	-	468,977	-	(3,977)
Public Works								
4210-54-1400	Street Paving & Maintenance	700,000	205,331	377,366	500,000	705,331	500,000	(505,331)
4210-54-1400	Drainage Projects	230,000	54,680	-	75,000	129,680	50,000	50,320
Cultural & Recreational								
4210-54-1300	Recreational Parks & Facilities - Jaycee Park	409,653	2,214	17,311	20,000	22,214	700,000	(312,561)
4210-54-1200	Recreational Area Improvements	550,000	858	4,260	5,000	5,858	-	544,142
4210-54-1200	Beach Area Improvements	450,000	-	-	-	-	-	450,000
General Government								
4210-54-1300	City Facilities - CH Remodel	550,000	261,730	-	-	261,730	700,000	(411,730)
	Total Expenditures	\$ 3,954,653	\$ 993,790	\$ 398,937	\$ 600,000	\$ 1,593,790	\$ 1,950,000	\$ 410,863
	Funds Remaining		\$ 629,525	\$ 928,831	\$ 1,490,531	\$ 1,191,225	\$ 391,225	\$ -

**Reserved for Future Year Project

Grant Fund

Fund / Department Description

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

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

- Back River Study
- Home Elevation
- Dune Monitoring
- Dune Restoration

Upcoming grants the City has been awarded or are in the award process include:

- Home Elevation
- Stormwater Management
- DNR 309 Project
- Fire Station / Storm Shelter

Fund 340 - Grant Fund
 Project Revenues and Expenditures

Revenue Source	Projects				
	Hazard Mitigation	309 Project	Storm Shelter**	Stormwater	Total
Intergovernmental Revenue					
Federal Award	\$ 2,977,846	\$ -	\$ -	\$ 2,600,000	\$ 5,577,846
State Award	397,046	110,000	-	-	507,046
Other	595,569	-	-	1,200,000	1,795,569
Total Revenues	\$ 3,970,461	\$ 110,000	\$ -	\$ 3,800,000	\$ 7,880,461

Expenditure Type	2024 Expenditures				
	Hazard Mitigation	309 Project	Storm Shelter**	Stormwater	Total
Expenditure					
Project Management	\$ 3,870,461	\$ 110,000	\$ -	\$ 2,600,000	\$ 6,580,461
Construction	-	-	-	-	-
Engineer / Design	100,000	-	-	-	100,000
Total Expenditures	\$ 3,970,461	\$ 110,000	\$ -	\$ 2,600,000	\$ 6,680,461
Balance Remaining	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000

**We have not received official award to date. Award would occur in FY24 with project expected FY25

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, 2024, \$2,760,000 remained outstanding on the bond. Annual principal and interest payments are as follows:

Fiscal Year Payable	Principal	Interest	Total
2025	\$ 140,000	\$ 105,150	\$ 245,150
2026	150,000	99,550	249,550
2027	150,000	93,550	243,550
2028	160,000	87,550	247,550
2029	165,000	81,150	246,150
2030-2034	905,000	318,400	1,223,400
2035-2039	1,090,000	134,200	1,224,200
	<u>\$ 2,760,000</u>	<u>\$ 919,550</u>	<u>\$ 3,679,550</u>

Fund 420 - Debt Service Fund
 Summary of Revenues & Expenditures

Summary of Revenues

Source	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Other Financing Sources	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.00%
Total Debt Service Revenues	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	0.00%

Summary of Expenditures

Department	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Debt Service	\$ 246,650	\$ 247,900	\$ 250,000	\$ 248,250	\$ 249,250	\$ 245,200	-1.92%
Total Debt Service Expenditures	<u>\$ 246,650</u>	<u>\$ 247,900</u>	<u>\$ 250,000</u>	<u>\$ 248,250</u>	<u>\$ 249,250</u>	<u>\$ 245,200</u>	-1.92%
Beginning Fund Balance	\$ 158,678	\$ 162,028	\$ 164,128		\$ 164,128	\$ 164,878	
Annual Income / (Loss)	3,350	2,100	-		750	4,800	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ 162,028</u>	<u>\$ 164,128</u>	<u>\$ 164,128</u>		<u>\$ 164,878</u>	<u>\$ 169,678</u>	

Fund 420 - Debt Service Fund
Revenues and Expenditures

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Revenues:								
Other Financing Sources								
39-1500	Transfer from Hotel / Motel Tax Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.00%
	Total Other Financing Sources	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	0.00%
	Total Debt Service Fund Revenues	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	0.00%
Expenditures:								
Debt Service								
58-1100	Principal	\$ 125,000	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	0.00%
58-2100	Interest	120,900	117,150	113,250	113,250	113,250	109,200	-3.58%
58-3000	Fiscal Agent Fees	750	750	1,750	-	1,000	1,000	-42.86%
	Total Capital Outlay	<u>246,650</u>	<u>247,900</u>	<u>250,000</u>	<u>248,250</u>	<u>249,250</u>	<u>245,200</u>	-1.92%
	Total Debt Service Fund Expenditures	<u>\$ 246,650</u>	<u>\$ 247,900</u>	<u>\$ 250,000</u>	<u>\$ 248,250</u>	<u>\$ 249,250</u>	<u>\$ 245,200</u>	-1.92%

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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.

Services:

- Provides water and sewer 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:

- | | | |
|-----------------------------|-----------------------------|---------------------|
| • Division Director | • Maintenance Worker II (2) | • Foreman (2) |
| • Utility Clerk | • Maintenance Worker I (2) | • Plant Operator(3) |
| • Operations Superintendent | • Crew Leader | • Camera Technician |

Strategic Goal Initiatives:

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

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

Water / Sewer Utility Fund (continued)

Proposed Rate Structure:

The Water / Sewer Utility is an enterprise fund, unlike the City’s general fund, an enterprise fund is a self-supporting governmental fund that sells goods and services to the public for a fee. These fees should be set to recover the expenses, including capital expenses. In 2021, the City revised its rate structure plan which included eliminating no charge for usage, a premium for peak seasons, repayment of fund balance, and annual rate increases, prior to 2021 the Utility had not seen a rate increase multiple years. Council has requested to revisit a rate study in FY23 which will impact rates in the FY24 budget.

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

Consumption:	Off Season Rates			Seasonal Premium Rates		
	Water	Sewer	Total	Water	Sewer	Total
0 - 5,000 Gallons	\$ 3.33	\$ 3.33	\$ 6.66	\$ 3.33	\$ 3.33	\$ 6.66
5,001 - 10,000 Gallons	\$ 3.64	\$ 3.64	\$ 7.28	\$ 3.64	\$ 3.64	\$ 7.28
10,001 - 15,000 Gallons*	\$ 4.16	\$ 4.16	\$ 8.32	\$ 5.20	\$ 5.20	\$ 10.40
15,001 - 20,000 Gallons*	\$ 4.68	\$ 4.68	\$ 9.36	\$ 5.86	\$ 5.86	\$ 11.72
20,001 Gallons* +	\$ 5.36	\$ 5.36	\$ 10.72	\$ 6.70	\$ 6.70	\$ 13.40

*20% seasonal premium

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

Summary of Revenues

Source	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Public Charges for Services	\$ 3,351,508	\$ 3,601,051	\$ 3,819,000	\$ 2,365,420	\$ 3,735,000	\$ 4,544,424	19.00%
Other Financing Sources	-	252,462	1,800,000	2,402,162	1,002,219	4,275,000	137.50%
Total Water / Sewer Fund Revenue	\$ 3,351,508	\$ 3,853,513	\$ 5,619,000	\$ 4,767,582	\$ 4,737,219	\$ 8,819,424	56.96%

Summary of Expenses

Department	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel	\$ 1,128,316	\$ 1,082,825	\$ 1,389,322	\$ 887,010	\$ 1,104,505	\$ 1,465,420	5.48%
Services	563,158	787,678	1,089,275	574,931	1,052,275	1,310,754	20.33%
Supplies & Other Items	524,205	481,187	483,000	314,895	483,000	564,000	16.77%
Capital	356,979	1,779,527	1,800,000	2,402,162	1,002,219	4,275,000	0.00%
Depreciation & Debt Service	862,976	888,255	857,403	683,900	1,175,060	1,204,250	40.45%
Total Water / Sewer Fund Expenses	\$ 3,435,634	\$ 5,019,472	\$ 5,619,000	\$ 4,862,898	\$ 4,817,059	\$ 8,819,424	56.96%
Increase / (Decrease) in Equity	\$ (84,126)	\$ (1,165,959)	\$ -	\$ (95,316)	\$ (79,840)	\$ -	

Fund 505 - Water / Sewer Fund
Revenues

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Public Charges for Services								
34-4210	Water / Sewer User Charges	\$ 2,979,823	\$ 3,295,082	\$ 3,525,000	\$ 2,185,487	\$ 3,480,000	\$ 4,284,424	21.54%
34-6904	Penalties & Late Charges	52,873	40,091	30,000	17,923	35,000	35,000	16.67%
34-4215	Capital Recovery	34,000	38,000	29,000	6,000	10,000	15,000	-48.28%
38-1002	Celltower rent income	215,234	219,492	220,000	148,818	200,000	200,000	-9.09%
34-6906	Miscellaneous	69,578	8,386	15,000	7,192	10,000	10,000	-33.33%
	Total Public Charges for Services	<u>3,351,508</u>	<u>3,601,051</u>	<u>3,819,000</u>	<u>2,365,420</u>	<u>3,735,000</u>	<u>4,544,424</u>	19.00%
Other Financing Sources								
36-1000	Debt Proceeds	-	252,462	1,800,000	2,402,162	1,002,219	4,275,000	137.50%
	Total Other Financing Sources	-	<u>252,462</u>	<u>1,800,000</u>	<u>2,402,162</u>	<u>1,002,219</u>	<u>4,275,000</u>	137.50%
	Total Water / Sewer Revenues	<u>\$ 3,351,508</u>	<u>\$ 3,853,513</u>	<u>\$ 5,619,000</u>	<u>\$ 4,767,582</u>	<u>\$ 4,737,219</u>	<u>\$ 8,819,424</u>	56.96%

Fund 505 - Water / Sewer Fund
Expenses - 4350

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 828,285	\$ 761,816	\$ 940,790	\$ 601,976	\$ 723,750	\$ 1,035,220	10.04%
51-1300	Overtime	22,803	31,607	19,234	47,570	65,000	31,325	62.86%
51-1400	Employee Benefits	20,300	42,839	63,845	26,955	37,655	55,060	-13.76%
51-2100	Insurance Benefits	162,426	181,216	231,866	121,043	164,200	201,760	-12.98%
51-2200	FICA Taxes	54,169	63,916	78,326	51,469	63,225	85,805	9.55%
51-2400	Retirement	40,333	1,431	55,261	37,997	50,675	56,250	1.79%
	Total Personnel	1,128,316	1,082,825	1,389,322	887,010	1,104,505	1,465,420	5.48%
Services								
52-1300	Contract Services	136,569	282,481	440,000	172,780	400,000	423,195	-3.82%
52-2200	Vehicle / Equipment Maintenance	134,960	113,221	170,000	76,657	170,000	200,000	17.65%
52-2201	Building / Infrastructure Maintenance	106,966	101,259	200,000	94,061	200,000	385,000	92.50%
52-2320	Vehicle / Equipment Lease(s)	17,602	59,921	60,000	56,581	60,000	60,000	0.00%
52-3100	Property & Workers Comp Insurance	124,007	174,352	177,275	142,802	177,275	197,559	11.44%
52-3220	Postage & Mailing	13,836	18,210	14,500	9,343	15,000	15,000	3.45%
52-3500	Travel & Training	14,555	12,244	12,000	9,364	12,000	12,000	0.00%
52-3600	Dues & Membership	2,657	3,791	3,000	2,483	3,000	3,000	0.00%
52-3990	Credit Card Fees	12,006	22,199	12,500	10,860	15,000	15,000	20.00%
	Total Services	563,158	787,678	1,089,275	574,931	1,052,275	1,310,754	20.33%
Supplies & Other Items								
53-1100	Supplies	160,864	132,047	115,000	116,187	125,000	154,000	33.91%
53-1230	Utilities	312,124	293,292	275,000	169,527	275,000	275,000	0.00%
53-1270	Fuel	13,248	22,813	18,000	11,065	18,000	20,000	11.11%
53-1600	Equipment	37,969	33,035	75,000	18,116	65,000	115,000	53.33%
	Total Supplies & Other Items	524,205	481,187	483,000	314,895	483,000	564,000	16.77%

Fund 505 - Water / Sewer Fund (Continued)
 Expenses - 4350

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Capital								
11-7400	Buildings	-	-	-	245,231	57,040	220,000	100.00%
11-7500	Vehicles & Equipment	1,531	34,952	25,000	-	12,793	350,000	1300.00%
11-7300	Infrastructure	<u>355,448</u>	<u>1,744,575</u>	<u>1,775,000</u>	<u>2,156,931</u>	<u>932,386</u>	<u>3,705,000</u>	108.73%
	Total Capital	356,979	1,779,527	1,800,000	2,402,162	1,002,219	4,275,000	137.50%
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	784,243	814,093	542,343	611,250	815,000	815,000	50.27%
58-2000	Interest	78,733	74,162	60,060	72,650	110,060	134,250	123.53%
58-3000	Fiscal Fees	-	-	5,000	-	-	5,000	0.00%
	Fund Balance Replenishment	-	-	250,000	-	250,000	250,000	0.00%
	Total Depreciation & Debt Service	862,976	888,255	857,403	683,900	1,175,060	1,204,250	40.45%
	Total Water / Sewer Expenses	<u>3,435,634</u>	<u>5,019,472</u>	<u>5,619,000</u>	<u>4,862,898</u>	<u>4,817,059</u>	<u>8,819,424</u>	56.96%

Water / Sewer Fund Expenditure Detail

1300 - Contract Services

Engineering	30,000
Geothinq Software	65,000
Toxicity Testing (Hydrosphere)	10,000
Watershed (Coastal Environmental)	12,000
Electrician	20,000
Special Analysis	5,000
Lead / Copper Inventory	100,000
Water Analysis	70,000
Dumping	100,000
Audit	6,500
Financial Software Support	<u>4,695</u>
Total	423,195

2200 - Vehicles / Equipment Maintenance

Vehicle Maintenance	25,000
Electrical Updates	10,000
Ultraviolet Bulb Annual Replacement	25,000
Lift Station Control Panels	50,000
Sludge press	50,000
SCADA system	15,000
Miscellaneous	<u>25,000</u>
Total	200,000

2201 - Building / Infrastructure Maintenance

Building Maintenance	15,000
Sanitary Repairs	30,000
Watermain Repairs	60,000
Fences for Lift Stations	50,000
Lift Station Repairs	50,000
Watertower Painting & Maintenance	80,000
Watertower Repairs - Butler Ave	75,000
Miscellaneous System Repairs	<u>25,000</u>
Total	385,000

1100 - Supplies

Safety Equipment	10,000
Uniform / Clothing	14,000
Gravel	20,000
Parts for Watermains	30,000
Waters for Sanitary Sewers	30,000
Polymer for Sludge	25,000
Office and Miscellaneous	<u>25,000</u>
Total	154,000

1600 - Equipment

Replacement & Upgrades to Fleet (2 pickup trucks)	80,000
Misc inventory	<u>35,000</u>
Total	115,000

Fund 505 - Water / Sewer Fund
 Itemized List of Capital Requests - FY24 to FY25 Multi Year Budget

Account	Description	FY24 Amended Budget	FY25 Budget Amount	Multi-Year Total Budget	FY24 Budget Request Budget Amount
	Replacement of Sanitary Mains	\$ 1,555,000	\$ 1,128,000	\$ 2,683,000	\$ 1,555,000
	Replacement of Watermains	250,000	250,000	500,000	250,000
	Raise Well Houses Above Flood Plain	350,000	350,000	700,000	350,000
	WWTP Grit Removal & Odor Control System	1,100,000	-	1,100,000	1,100,000
	Sanitary Forcemains	150,000	200,000	350,000	150,000
	Front-end Loader	125,000	-	-	125,000
	WWTP Maintenance Building	220,000	-	-	220,000
	Replacement of Lift Station Pumps & Motor Control Centers	300,000	300,000	600,000	300,000
	WWTP & Well Generators	225,000	-	-	225,000
	Replacement of UV Violet Disinfection	-	350,000	350,000	-
	Butler Water Tower Painting	-	250,000	250,000	-
	Lift Station #1 Scrubber	-	250,000	250,000	-
	Total Capital Additions	4,275,000	3,078,000	6,783,000	4,275,000

Outstanding Debt

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

Solid Waste Fund

Department Description:

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

Atlantic Waste Company increased rates effective April 2023 and as a result the City increased monthly fees by \$2 per cart for residential and commercial collection. The City also operates two compactors for businesses on the south end of the City. These compactor fees will also need to be adjusted in the upcoming budget year based on the number of businesses and the amount of usage.

The refuse collection fee does not cover yardwaste collection, therefore the City General Fund supplements the Solid Waste Fund for the cost of yardwaste collection, as well as the cost for 20% of the Utility Clerk wages for administrating the billing and collections. The supplement for FY24 from the General Fund to the Solid Waste fund is \$197,875.

Description	Monthly Rate per Cart
Garbage Carts:	
Residential	\$ 26.50
Stephens Day Homestead	\$ 20.00
Additional Cart	\$ 26.50
Commercial Cart	\$ 32.00
Additional Commercial Cart	\$ 32.00

Fund 540 - Solid Waste Fund
 Summary of Revenues & Expenses

Summary of Revenues

Source	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Public Charges for Services	\$ 959,927	\$ 964,276	\$ 1,028,400	\$ 702,424	\$ 1,053,500	\$ 1,053,500	2.44%
Other Financing Sources	158,931	213,893	165,155	22,593	191,205	197,875	19.81%
Total Solid Waste Revenue	\$ 1,118,858	\$ 1,178,169	\$ 1,193,555	\$ 725,017	\$ 1,244,705	\$ 1,251,375	4.84%

Summary of Expenses

Department	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel	\$ 21,130	\$ 11,673	\$ 15,155	\$ -	\$ 15,155	\$ 15,375	1.45%
Services	1,097,728	1,160,046	1,178,400	725,017	1,236,000	1,236,000	4.89%
Total Solid Waste Expenses	\$ 1,118,858	\$ 1,171,719	\$ 1,193,555	\$ 725,017	\$ 1,251,155	\$ 1,251,375	4.84%
Increase / (Decrease) in Equity	\$ -	\$ 6,450	\$ -	\$ -	\$ (6,450)	\$ -	
Beginning Cash Balance	\$ -	\$ -	\$ 6,450		\$ 6,450	\$ -	
Adjustments to "accrual" basis:							
Adjustments for accruals	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Cash Balance	\$ -	\$ 6,450	\$ 6,450		\$ -	\$ -	

Fund 540 - Solid Waste Utility Fund
Revenues & Expenses - 4520

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Revenues								
Public Charges for Services								
34-4110	Solid Waste Collection Fees	\$ 940,872	\$ 944,981	\$ 960,000	\$ 688,131	1,032,000	\$ 1,032,000	7.50%
34-4112	Compactors	19,055	19,295	68,400	14,293	21,500	21,500	-68.57%
	Total Public Charges for Services	<u>959,927</u>	<u>964,276</u>	<u>1,028,400</u>	<u>702,424</u>	<u>1,053,500</u>	<u>1,053,500</u>	2.44%
Other Financing Sources								
39-1000	Transfer from General Fund	158,931	213,893	165,155	22,593	191,205	197,875	19.81%
	Total Other Financing Sources	<u>158,931</u>	<u>213,893</u>	<u>165,155</u>	<u>22,593</u>	<u>191,205</u>	<u>197,875</u>	19.81%
	Total Solid Waste Revenues	<u>\$ 1,118,858</u>	<u>\$ 1,178,169</u>	<u>\$ 1,193,555</u>	<u>\$ 725,017</u>	<u>\$ 1,244,705</u>	<u>\$ 1,251,375</u>	4.84%

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Expenses								
Personnel								
51-1100	Wages & Benefits	\$ 21,130	\$ 11,673	\$ 15,155	\$ -	\$ 15,155	\$ 15,375	1.45%
	Total Personnel	<u>21,130</u>	<u>11,673</u>	<u>15,155</u>	<u>-</u>	<u>15,155</u>	<u>15,375</u>	1.45%
Services								
52-2111	Residential Waste Collection	897,706	945,559	960,000	591,607	1,020,000	1,020,000	6.25%
52-2112	Compactors	55,532	66,261	68,400	46,607	66,000	66,000	-3.51%
52-2119	Yardwaste Removal	144,490	148,226	150,000	86,803	150,000	150,000	0.00%
	Total Services	<u>1,097,728</u>	<u>1,160,046</u>	<u>1,178,400</u>	<u>725,017</u>	<u>1,236,000</u>	<u>1,236,000</u>	4.89%
	Total Solid Waste Expenses	<u>\$ 1,118,858</u>	<u>\$ 1,171,719</u>	<u>\$ 1,193,555</u>	<u>\$ 725,017</u>	<u>\$ 1,251,155</u>	<u>\$ 1,251,375</u>	4.84%

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Campground Fund

Department Description:

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

Services:

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

Personnel:

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

Department Focus:

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

Strategic Plan Initiatives:

- Maintain and improve service level
- Continue to develop five year capital improvement plan and implementation
- Develop expansion plan for services

Fund 555 - Campground Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Public Charges for Services	\$ 2,221,771	\$ 2,460,618	\$ 2,042,000	\$ 1,472,677	\$ 2,257,000	\$ 2,150,000	5.29%
Other Financing Sources	-	-	303,233	42,555	50,000	40,000	0.00%
Total Campground Revenue	<u>\$ 2,221,771</u>	<u>\$ 2,460,618</u>	<u>\$ 2,345,233</u>	<u>\$ 1,515,232</u>	<u>\$ 2,307,000</u>	<u>\$ 2,190,000</u>	-6.62%

Summary of Expenses

Department	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel	\$ 553,062	\$ 565,645	\$ 637,512	\$ 480,642	\$ 636,050	\$ 758,585	18.99%
Services	300,427	368,565	421,994	276,250	401,319	459,722	8.94%
Supplies & Other Items	278,384	262,730	277,000	178,674	266,000	303,000	9.39%
Capital	22,345	27,909	512,000	54,940	110,941	-	-100.00%
Depreciation & Debt Service	495,940	495,922	496,727	25,900	496,025	497,065	0.07%
Total Campground Expenses	<u>\$ 1,650,158</u>	<u>\$ 1,720,771</u>	<u>\$ 2,345,233</u>	<u>\$ 1,016,406</u>	<u>\$ 1,910,335</u>	<u>\$ 2,018,372</u>	-13.94%
Increase / (Decrease) in Equity	<u>\$ 571,613</u>	<u>\$ 739,847</u>	<u>\$ -</u>	<u>\$ 498,826</u>	<u>\$ 396,665</u>	<u>\$ 171,628</u>	
Beginning Cash Balance	\$ 282,354	\$ 929,622	\$ 1,584,484		\$ 1,584,484	\$ 1,981,149	
Adjustments to "accrual" basis:							
Adjustments for accruals	75,655	(84,985)	-		-	-	
Reserved for Capital	-	-	-		-	(400,000)	
Ending Cash Balance	<u>\$ 929,622</u>	<u>\$ 1,584,484</u>	<u>\$ 1,584,484</u>		<u>\$ 1,981,149</u>	<u>\$ 1,752,777</u>	

Fund 555 - Campground Fund
Revenues

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Public Charges for Services								
34-7520	Camping Fees	\$ 1,695,237	\$ 1,932,658	\$ 1,600,000	\$ 1,148,907	\$ 1,800,000	\$ 1,700,000	6.25%
34-7521	Tent Site Fees	78,839	77,107	75,000	33,120	50,000	75,000	0.00%
34-7522	Cabin Rental	227,533	238,988	190,000	153,079	225,000	200,000	5.26%
34-7530	Camp Store Sales	184,564	149,123	140,000	94,598	140,000	140,000	0.00%
34-7538	Parking Revenue	6,350	14,068	10,000	10,568	12,000	10,000	0.00%
34-7534	Miscellaneous	<u>29,248</u>	<u>48,674</u>	<u>27,000</u>	<u>32,405</u>	<u>30,000</u>	<u>25,000</u>	-7.41%
	Total Public Charges for Services	<u>2,221,771</u>	<u>2,460,618</u>	<u>2,042,000</u>	<u>1,472,677</u>	<u>2,257,000</u>	<u>2,150,000</u>	5.29%
Other Financing Sources								
39-1300	Use of Fund Balance for Capital	-	-	303,233	-	-	-	0.00%
36-1000	Investment Income	-	-	-	42,555	50,000	40,000	100.00%
	Total Other Financing Sources	-	-	<u>303,233</u>	<u>42,555</u>	<u>50,000</u>	<u>40,000</u>	100.00%
	Total Campground Revenues	<u>\$ 2,221,771</u>	<u>\$ 2,460,618</u>	<u>\$ 2,345,233</u>	<u>\$ 1,515,232</u>	<u>\$ 2,307,000</u>	<u>\$ 2,190,000</u>	-6.62%

Fund 555 - Campground Fund
Expenses - 6180

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 375,438	\$ 365,203	\$ 394,737	\$ 303,744	\$ 395,458	\$ 468,530	18.69%
51-1300	Overtime	2,136	3,439	2,000	2,725	3,600	4,000	100.00%
51-1400	Employee Benefits	3,600	15,535	17,450	15,036	17,000	20,250	16.05%
51-2100	Insurance Benefits	93,102	81,967	93,996	77,290	93,500	102,470	9.02%
51-2200	FICA Taxes	22,993	31,359	31,686	26,743	31,650	37,700	18.98%
51-2400	Retirement	22,349	33,142	33,601	23,104	30,800	37,500	11.60%
	Personnel costs allocated to Campground	33,444	35,000	64,042	32,000	64,042	88,135	37.62%
	Total Personnel	553,062	565,645	637,512	480,642	636,050	758,585	18.99%
Services								
52-1300	Contract Services	111,732	114,969	117,800	66,027	115,000	150,945	28.14% (1)
52-2200	Vehicle / Equipment Maintenance	4,530	4,659	6,000	903	2,000	5,000	-16.67%
52-2201	Building & Infrastructure Maintenance	21,852	15,889	25,000	14,914	23,000	25,000	0.00%
52-3100	Property & Workers Comp Insurance	25,865	89,953	91,594	71,908	91,594	98,777	7.84%
52-3300	Advertising & Postage	58,252	59,457	80,000	58,958	75,000	80,000	0.00%
52-3500	Travel & Training	939	5,953	11,000	8,682	8,225	11,000	0.00%
52-3600	Dues & Membership	7,021	6,220	7,000	4,362	6,500	7,000	0.00%
52-3990	Credit Card Fees	70,036	71,465	82,000	50,496	80,000	82,000	0.00%
52-3900	Other	200	-	1,600	-	-	-	-100.00%
	Total Services	300,427	368,565	421,994	276,250	401,319	459,722	8.94%
Supplies & Other Items								
53-1100	Supplies	39,143	29,900	35,000	20,548	30,000	35,000	0.00%
53-1230	Utilities	157,555	154,349	164,000	101,420	160,000	182,000	10.98%
52-1520	Camp Store Items for Purchase	70,235	72,752	70,000	53,461	70,000	70,000	0.00%
53-1600	Equipment	11,451	5,729	8,000	3,245	6,000	16,000	100.00%
	Total Supplies	278,384	262,730	277,000	178,674	266,000	303,000	9.39%

Fund 555 - Campground Fund (Continued)
 Expenses - 6180

Account	Account Name	2021 Actual	2022 Actual	Amended 2023 Budget	3/31/23 YTD	2023 Projected	2024 Budget	Budget % Change
Capital								
54-1315	Buildings	11,120	18,233	350,000	-	-	-	-100.00% (2)
54-2100	Vehicles & Equipment	-	9,676	112,000	54,940	110,941	-	-100.00%
54-1410	Site Improvements	11,225	-	50,000	-	-	-	100.00% (2)
	Total Capital	22,345	27,909	512,000	54,940	110,941	-	-100.00%
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	439,414	448,954	458,702	-	458,000	469,000	2.25%
56-2000	Interest	56,526	46,968	38,025	25,900	38,025	28,065	-26.19%
	Total Depreciation & Debt Service	495,940	495,922	496,727	25,900	496,025	497,065	0.07%
	Total Campground Expenses	<u>1,650,158</u>	<u>1,720,771</u>	<u>2,345,233</u>	<u>1,016,406</u>	<u>1,910,335</u>	<u>2,018,372</u>	-13.94%

Significant Variances Explanation:

- (1) Increase for allocation of financial software and audit services that the Campground utilizes
- (2) The Campground is carrying forward the capital additions of a maintenance building and bathroom design into the FY24 budget using FY23 funds

Campground Fund Expense Detail

1300 - Contract Services

Service Contracts	8,000
Audit	6,500
Financial Software	1,545
Garbage	10,800
Custodial	90,000
Pool	4,200
Pest Control	5,000
Big Leaf Network	4,200
Armored Car Service	6,500
Contact Labor	13,200
Lodging Compensation	1,000
Total	<u>150,945</u>

3500 - Building & Infrastructure Maintenance

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

3300 - Advertising

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

3500 - Travel & Training

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

1100 - Supplies

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

1230 - Utilities

Telephone Communications	25,500
Cable	19,000
Water / Sewer	19,500
Electric	115,000
Propane & Fuel	3,000
Total	<u>182,000</u>

1520 - Camp Store Items for Resale

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

Fund 555 - Campground Fund
 Itemized List of Capital Requests - Multi Year

Account	Description	FY23 Amended Budget		FY24 Budget Request	Multi-Year Total Budget
		Budget Amount	Actual Spent	Budget Amount	
54-1315	Maintenance Building - Carryover into FY24	\$ 350,000	\$ -	\$ -	\$ 350,000
54-2100	Utility Truck	50,000	50,000	-	50,000
54-2100	Skidsteer	50,000	50,784	-	50,000
54-2100	Picnic Tables	6,000	4,157	-	6,000
54-2100	Fire Rings	6,000	6,000	-	6,000
54-1315	Bathhouse Construction Drawings - Carryover in FY24	50,000	-	-	50,000
Total Capital Additions		<u>512,000</u>	<u>110,941</u>	<u>-</u>	<u>512,000</u>

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