

CITY COUNCIL WORKSHOP

MAYOR

Jason Buelterman

CITY COUNCIL

Barry Brown, Mayor Pro Tem

John Branigin

Wanda Doyle

Julie Livingston

Monty Parks

Shirley Sessions



CITY MANAGER

Dr. Shawn Gillen

CLERK OF COUNCIL

Jan LeViner

CITY ATTORNEY

Edward M. Hughes

CITY OF TYBEE ISLAND

**CITY COUNCIL WORKSHOP
AGENDA
June 26, 2019 at 3:00 PM**

Call to Order

Items for Consideration

- 1 Proposed Budget FY 2020

Adjournment

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Item Attachment Documents:

- 1 Proposed Budget FY 2020

Fiscal Year 2020 - SCHEDULE OF SIGNIFICANT REVENUE CHANGES IMPACTING THE GENERAL FUND BUDGET

GENERAL FUND EXPENDITURES

Type of Budget Impact	List of Significant Costs Effecting the the Use of the General Fund	Proposed Budget @ for June 27, 2019 without any Changes	Proposed Changes	Revised Impact on General Fund's
1 New and on-going	Total Personnel Changes	1,405,148	(161,460)	1,243,688
2 New one-time costs	Total Capital Project budget	1,747,060	(93,000)	1,654,060
3 New and on-going 3 to 5 yrs	New Operating Leases related to vehicles and Georgia power cameras	188,000	-	188,000
4 New and on-going	Debt Service 1st Year MRS	245,149	-	245,149
5 New and on-going	Debt Service 2nd Year MRS	249,900	(249,900)	-
6 New and on-going	Debt Service 3rd Year MRS	208,150	(204,134)	4,016
7 One-time	Consultants for Hazard Mitigation Grant	350,000	(175,000)	175,000
8 Normal - can be eliminated with policy changes	Supplement for the Solid Waste Fund	292,200	-	292,200
9 Normal	Supplement for the Emergency 911 Fund	304,473	-	304,473
10 Current but can be eliminated	Concession Stand Custodial Contract	50,000	(46,950)	3,050
		5,040,080	(930,444)	4,109,636

Fiscal Year 2020 - SCHEDULE OF SIGNIFICANT COSTS IMPACTING THE GENERAL FUND BUDGET

GENERAL FUND REVENUES

Type of Budget Impact	List of Significant Costs Effecting the the Use of the General Fund	Proposed Budget @ for June 27, 2019 without any Changes	Proposed Changes	Revised Impact on General Fund's
1 New and should be on-going in order to recover the impact that the visitors to the campground have on services provided by the General Fund.	Transfer in from the Campground Fund 555	-	600,000.00	600,000.00
2 Police Fines revenues are expected to continue to increase with the level of new police hires	Police Fines	500,000.00	200,000.00	700,000.00
3 Court Costs Fine revenues are expected to continue to increase with the level of new police hires	Court Costs Fines	130,000.00	120,000.00	250,000.00
4 Financial Market dictates the interest rate	Investment Income	130,000.00	40,000.00	170,000.00
5 New within the past year: usage expected to increase, but off set and replace the revenue collected in the coin machines and pay & display devices and parking fines.	Parking Passport Mobile App Revenue	240,000.00	100,000.00	340,000.00
		1,000,000.00	1,060,000.00	2,060,000.00

SUMMARY OF GENERAL FUND PERSONNEL CHANGES FOR THE FY2020 BUDGET

Item Number	Line Item Description	Details / Job Title	# Positions Required	Grade	Annual Amount	Health Ins	Dental Ins	Life Ins	LTD Ins	Wellness Points	Overtime	FICA/Medicare	Subtotal Wages	Workers Comp	Total Wages	Impact of Future Retirement Costs in FY2021
City Manager Department																
	Salary increased from 20 to 40 hrs. per week and health insurance added	Administrative Assistant	1		31,804	12,006	350	80	225	375	0	3,430	48,270	154	48,425	3,180
Total City Manager					31,804	12,006	350	80	225	375	0	3,430	48,270	154	48,425	3,180
Informaiton Technology Department																
	New Position	IT Support Specialist	1	107	40,478	12,943	350	80	300	375	0	0	54,526	174	54,700	4,048
Total Informaiton Technology					40,478	12,943	350	80	300	375	-	-	54,526	174	54,700	4,048
Fire Department																
	New Position Moving Lieutenant to Capt	Captain (50% EM Salary)	1	112	27,949	16,661	350	80	375	375	0	3,503	49,293	1,587	50,880	2,795
	Moving Firefighter to Lieutenant	Lieutenant	1	109	43,928	12,943	350	80	250	375	0	4,431	62,357	2,008	64,365	4,393
	Moving Firefighter to Lieutenant	Lieutenant	1	109	45,256	12,943	350	80	200	375	0	4,529	63,733	2,052	65,785	4,526
	Moving Firefighter to Lieutenant	Lieutenant	1	109	45,256	8,365	350	80	200	375	0	4,179	58,805	1,894	60,698	4,526
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	New Position	Firefighters	1	106	35,558	12,943	350	80	200	375	8333	3,358	61,197	1,971	63,168	4,389
	TOTAL FIRE DEPARTMENT:				482,411	167,399	4,550	1,040	2,825	4,875	74,997	46,864	784,961	25,276	810,237	55,741
Emergency Management																
		Emergency Manager 25% of Fire Chief Salary	1		21,250						0	1,626	22,876	124	22,999	2,125
		Emergency Manager 50% of Fire Chief Salary			27,134						0	2,076	29,210	158	29,367	2,713
Total Emergency Management					48,384	0	0	0	0	0	0	3,701	52,085	281	52,367	4,838
Planning and Zoning - Business License\STVR																
	Salary increased from 32 to 40 hrs. per week	BL/STVR Coordinator	1	106	39,229	8,365	325	80	225	375	500	3,718	52,817	169	52,986	3,973
Total Planning and Zoning					39,229	8,365	325	80	225	375	500	3,718	52,817	169	52,986	3,973
Public Works - Solid Waste Collection																
	New position	Laborer I - Recycling Program	1	104	29,682	12,943	350	80	150	375	0	3,333.87	46,913.87	6,010	52,924	2,968
	New position	Laborer I - Recycling Program	1	104	29,682	12,943	350	80	150	375	0	3,333.87	46,913.87	6,010	52,924	2,968
Total Solid Waste Collection					59,364	25,886	700	160	300	750	-	6,668	93,828	12,019	105,847	5,936
Public Works - Building Maintenance																
	New position	Custodial Worker	1	103	29,682	12,943	350	80	150	375	2000	3,333.87	48,914	4,466	53,380	3,168
	New position	Custodial Worker	1	103	29,682	12,943	350	80	150	375	2000	3,333.87	48,914	4,466	53,380	3,168
	New position	Custodial Worker	1	103	29,682	12,943	350	80	150	375	2000	3,333.87	48,914	4,466	53,380	3,168
Total Building Maintenance					89,046	38,829	1,050	240	450	1,125	6,000	10,002	146,742	13,398	160,139	9,505
Public Works - Storm Water Management																
	Bringing job back	DPW Storm Water/Safety Inspector	1	108	42,162	12,006	350	80	200	375	500	4,220.73	59,894	7,672	67,566	4,266
Total Storm Water Management					42,162	12,006	350	80	200	375	500	4,221	59,894	7,672	67,566	4,266

Item Number	Line Item Description	Details / Job Title	# Positions Required	Grade	Annual Amount	Health Ins	Dental Ins	Life Ins	LTD Ins	Wellness Points	Overtime	FICA/Medicare	Subtotal Wages	Workers Comp	Total Wages	Impact of Future Retirement Costs in FY2021
Public Works - Administration																
	New position split w/DPW	Utility Service Worker I - Distribution/Coll	1	103	29,647	12,943	350	80	150	375		3,331.19	46,876	6,005	52,881	2,965
Total Public Works Administration					29,647	12,943	350	80	150	375	-	3,331	46,876	6,005	52,881	2,965
Grand Total General Fund Personnel Changes:					862,525	290,377	8,025	1,840	4,675	8,625		81,935	1,339,999	65,149	1,405,148	94,452

PROPOSED PERSONNEL POSITIONS TO REMOVE FROM THE GENERAL FUND BUDGET

Public Works - Building Maintenance																
	New position	Custodial Worker	1	103	29,682	12,943	350	80	150	375	2000	3,333.87	48,914	4,466	53,380	3,168
	New position	Custodial Worker	1	103	29,682	12,943	350	80	150	375	2000	3,333.87	48,914	4,466	53,380	3,168
Total Building Maintenance					59,364	25,886	700	160	300	750	4,000	6,668	97,828	8,932	106,759	6,336
Informaiton Technology Department																
	New Position	IT Support Specialist	1	107	40,478	12,943	350	80	300	375	-	-	54,526	174	54,700	4,048
Total Information Technology					40,478	12,943	350	80	300	375	-	-	54,526	174	54,700	4,048
GRAND TOTAL PROPOSED POSITIONS TO REMOVE FROM THE BUDGET:					99,842	38,829	1,050	240	600	1,125	4,000	6,668	152,354	9,106	161,460	10,384
GRAND TOTAL PERSONNEL AFTER PERSONNEL POSITIONS ARE REMOVED:					762,683	251,548	6,975	1,600	4,075	7,500	(4,000)	75,267	1,187,645	56,043	1,243,688	84,068

LIST OF CAPITAL IMPROVEMENT PROJECTS THAT ARE ELIGIBLE FOR FUNDING WITH SPLOST PROCEE

PROJECT DESCRIPTIONS	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY23
Department of Police						
Tag Reader (100.3210.54.2100) 1 OF 2 (100.3210.54.2100 - M&E)	13,576	13,576				
Tag Reader (100.3210.54.2100) 2 OF 2 (100.3210.54.2100 M&E)	13,576	13,576				
Body Cameras (100.3210.54.2100 M&E)	40,960	40,960				
In-car Camera Systems for new Vehicles (100.3210.54.2100 M & E)	26,064	26,064				

Department of Fire						
Radios / Communication Technology Fire / OR (100.3510.54.2100 M&E)	15,000	15,000				
Replacement Ladder Truck Fire 1999/ Equipment (20 Years)	750,000	0	750,000	0	0	0
Fire Station / Office Furniture (100.3510.54.2300)	7,500	7,500	0	0	0	
Radios / Communication Technology Fire / OR (100.3510.54.2100 M&E)	15,000	15,000	0	0	0	0
Replacement Fire Engine 1997 (Back Up Over 20 Years)	499,999	0	499,999	0	0	0
Sea Doo Watercraft Replacement (100.3510.54.2100 M & E)	15,000	15,000	0	0	0	0
LUCAS II Chest Compression System	15,000	0	15,000	0	0	0
Replacement Fire Station / Admin /EMA	3,500,000	0	0	3,500,000	0	0
Marine Rescue Watercraft	70,000	0	0	0	70,000	0
Quck Response Vehicle QRV	100,000	0	0	0	0	100,000
Fleet Replacement Truck	30,000	0	0	0	0	30,000
Radio Communication Equipment	20,000	0	0	0	20,000	

Department of Parks Administration						
South end Showers (100.6210.54.1100 - Site Improvements)	30,000	30,000	0	0	0	0
	0					

Department of Stormwater Management						
Bright Street Drainage Project (100.4520.54.2102 - Drainage Improvements)	256,000	256,000	0	0	0	0

WATER & SEWER IMPROVEMENTS:						
Replace Water Line 2nd/Van Horn (505.4410.54.1400)	500,000	500,000	0	0	0	0
Sewer add second Rotary Fan Press (505.4310.54.1400)	550,000	550,000	0	0	0	0
Sewer Lift - Force Main # 1	500,000	0	500,000	0	0	0
Sewer Lift Force Main # 2	174,250	0	0	174,250	0	0
Sewer Lift Force Main # 10 (505.4310.54.1402)	75,000	75,000	0	0	0	0
Sewer Lift Force Main # 5 (505.4310.54.1402)	113,250	113,250	0	0	0	0
Sewer Lines repairs that are identified by camera system (505.4310.54.1401)	100,000	100,000	0	0	0	0
WWTP 50ft Diameter Clarifier	1,500,000	0	0	0	1,500,000	0
WWTP Reuse Water System	250,000	0	0	250,000	0	0
Sewer Line Replac Inlet Ave. & 17th Street (505.4310.54.1499)	175,000	175,000	0	0		
Sewer Lift Station # 12 Rehab & Force Main Replac	300,000	0	300,000	0		

CAMPGROUND IMPROVEMENTS:						
New Bath House Construction - Lower (555.6180.54.1310 - Buildings)	300,000	300,000	0	0	0	0
Sleeving of Crows Nest Sewer Line	25,000	0	25,000	0	0	0
New Bath House Construction - Upper	290,000	0	290,000	0	0	0
Installation of Cabins (#9-ADA) & (#10)	125,000	0	0	125,000	0	0
Installation of Cabins (#11) & (#12)	100,000	0	0	100,000	0	0
Installation of Cabins (#13) & (#14)	100,000	0	0	100,000	0	0
Replace Cabins (#1 - #3)	215,000	0	0	0	215,000	0
GRAND TOTAL	10,810,175	2,245,926	2,379,999	4,249,250	1,805,000	130,000

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2020

NON PROFITS - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
NON-PROFITS							
Marine Science Center Building - Bond Proceeds - 321.6172.54.1310 - Buildings	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL Non-Profits CIP:	0	0	0	0	0	0	0

SPLOST 2014 PROJECTS			SPLOST 2003 PROJECTS	
Grand Total FY2020 Projects	Total 5 Year CIP	FY19	Grand Total FY2020 Projects	FY20
0	0	0	2,040,800	2,040,800
0	0	0	-	
0	0	0	2,040,800	2,040,800

INFORMATION TECHNOLOGY DEPARTMENT - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Information Technology Department							
Computer (100.1535.54.2300 - Computers)	20,000	20,000	20,000	0	0	0	0
	0	0	0	0	0	0	0
TOTAL Information Technology CIP:	20,000	20,000	20,000	0	0	0	0

SPLOST 2014 PROJECTS		
Grand Total FY2020 Projects	Total 5 Year CIP	FY20
0	0	0
0	0	0
0	0	0

POLICE DEPARTMENT - ADMINISTRATION - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total All CIP	FY20	FY21	FY22	FY23	FY24
Department of Police							
Vehicle Leasing - 16 cars (100-3210-52.2321 Contracts - Vehicle Lease) 1st 16	126,000	630,000	126,000	126,000	126,000	126,000	126,000
Vehicle Leasing (100.3210.54.2200) 18 finish fleet	0	560,000	0	140,000	140,000	140,000	140,000
Beach Vehicle - (100.3210.54.2100) 4 (100.3210.54.2100 - M&E)	0	144,000	0	48,000	48,000	0	48,000
Drone (added by City Manager 6-21-19) (100.3210.54.2100 M&E)	30,000	30,000	30,000	0	0	0	0
Tag Reader (100.3210.54.2100) 1 OF 2 (100.3210.54.2100 - M&E)	13,576	13,576	13,576	0	0	0	0
Tag Reader (100.3210.54.2100) 2 OF 2 (100.3210.54.2100 M&E)	13,576	13,576	13,576	0	0	0	0
Body Cameras (100.3210.54.2100 M&E)	40,960	204,800	40,960	40,960	40,960	40,960	40,960
Furniure & Fixtures - (100.3210.54.2300)	5,000	25,000	5,000	5,000	5,000	5,000	5,000
In-car Camera Systems for new Vehicles (100.3210.54.2100 M & E))	26,064	124,320	26,064	26,064	20,064	26,064	26,064
Georgia Power Surveillance Cameras: (100-3210-52.1300 -Equipment Cor	30,000	150,000	30,000	30,000	30,000	30,000	30,000
Storm Shutters 15% Match for \$52,653 cost (100.3210.54.1315)	8,900	8,900	8,900	0	0	0	0
TOTAL Police Department CIP:	294,076	1,904,172	294,076	416,024	410,024	368,024	416,024

SPLOST 2014 PROJECTS		
Grand Total FY2020 Projects	Total All CIP	FY20
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2020

OCEAN RESCUE- GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Department of Fire - Ocean Rescue							
EMILY Lifesaving Robot (Ocean Rescue)	0	13,000	0	13,000	0	0	0
Drone - (Ocean Rescue) (100.6124.54.2100 M&E)	13,000	13,000	13,000				
Utility Vehicle - (Ocean Rescue) (100. 6124.54.2100 M&E))	15,000	15,000	15,000	0	0	0	0
Utility Vehicle - (Lifeguards -100. 6124.54.2505)	0	17,500	0	0	0	0	17,500
Radio Communication Equipment	0	20,000	0	0		20,000	-
TOTAL Ocean Rescue Division CIP:	28,000	78,500	28,000	13,000	0	20,000	17,500

SPLOST 2014 PROJECTS		
Grand Total FY2020 Projects	Total 5 Year CIP	FY20
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

FIRE DEPARTMENT - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Department of Fire							
E-1 Thermal Camera / PPV Fan / Mounts (100.3510.54.2100 M&E)	11,500	11,500	11,500	0	0	0	0
Storm Shutters 15% Match for \$14674 cost (100.3510.54.1315)	2,201	2,201	2,201	0	0	0	0
Replacement Ladder Truck Fire 1999/ Equipment (20 Years)	0	750,000	0	750,000	0	0	0
Fire Station / Office Furniture (100.3510.54.2300)	7,500	7,500	7,500	0	0	0	0
Radios / Communication Technology Fire / OR (100.3510.54.2100 M&E)	15,000	15,000	15,000	0	0	0	0
Replacement Fire Engine 1997 (Back Up Over 20 Years)	0	499,999	0	499,999	0	0	0
Sea Doo Watercraft Replacement (100.3510.54.2100 M & E)	15,000	15,000	15,000	0	0	0	0
LUCAS II Chest Compression System	0	15,000	0	15,000	0	0	0
Replacement Fire Station / Admin /EMA	0	3,500,000	0	0	3,500,000	0	0
Marine Rescue Watercraft	0	70,000	0	0	0	70,000	0
Quck Response Vehicle QRV	0	100,000	0	0		0	100,000
Fleet Replacement Truck	0	30,000	0	0		0	30,000
Radio Communication Equipment	0	20,000	0	0		20,000	-
TOTAL Fire Department CIP:	51,201	5,036,200	51,201	1,264,999	3,500,000	90,000	130,000

SPLOST 2014 PROJECTS		
Grand Total FY2020 Projects	Total 5 Year CIP	FY20
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

0

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2020

PUBLIC WORKS DEPARTMENT - GENERAL FUND 100								SPLOST 2014 PROJECTS		
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24	Grand Total FY2020 Projects	Total 5 Year CIP	FY20
Department of Public Works Administration										
Road Projects - Using LMIG Grant carry-forward (100.4210.54.1416 - Infrastructure LMIG Grant))	147,976	147,976	147,976	0	0	0	0	0	0	0
Road Projects Annual (322.4210.54.1410)	0	0	0	0	0	0	0	84,000	84,000	84,000
Road Projects & Match for LMIG Grant (100.4210.54.1410 - Infrastructure)	44,400	44,400	44,400	0	0	0	0	0	0	0
3 New Compators - Southend business & Yard (322.4210.54.1200)	0	0	0	0	0	0	0	0	0	0
12 Cots, 39 cases (12/case) of meals w/heaters -	0	0	0	0	0	0	0	0	0	0
Cues QZ II Pole Camera	0	0	0	0	0	0	0	0	0	0
Vehicles - Pick-up truck (100.4210.54.2200 - Vehicles)	45,000	45,000	45,000	0	0	0	0	0	0	0
ADS- Flexstorm XL HD Square x 100	0	72,722	0	72,722	0	0	0	0	0	0
z-Spray Max - 16HP Vanguard, 60 gal spray syst FY2019	0	0	0	0	0	0	0	0	0	0
Sprayer, Spreader, Seeder, Aerator & tank - FY2019	0	0	0	0	0	0	0	0	0	0
Salt Meadows: (100.4210.54.1400)	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
TOTAL Public Works Department CIP:	237,376	310,098	237,376	72,722	0	0	0	84,000	84,000	84,000

BUILDING MAINTENACE-PUBLIC WORKS GENERAL FUND 100								SPLOST 2014 PROJECTS		
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24	Grand Total FY2020 Projects	Total 5 Year CIP	FY20
Department of Public Works Building Maintenance										
Building Improvements: City Hall 15% match for Storm Shutters Cost of \$ 42,046)	6,307	6,307	6,307	0	0	0	0	0	0	0
Building Improvements: Old School 15% match for Storm Shutters Cost of \$44,719	6,708	6,708	6,708	0	0	0	0	0	0	0
Building Improvements: YMCA 15% match for Storm Shutters Cost of \$ 11,877	1,782	1,782	1,782	0	0	0	0	0	0	0
Building Improvements: Gym 15% match for Storm Shutters Cost of \$ 6,100	915	915	915	0	0	0	0	0	0	0
Building Improvements: Marince Science 15% match for Storm Shutters Cost of \$17,084	2,563	2,563	2,563	0	0	0	0	0	0	0
Building Improvements: Guard House 15% match for Storm Shutters Cost of \$23,106	3,466	3,466	3,466	0	0	0	0	0	0	0
Building Improvements: Public Works 15% match for Storm Shutters Cost of \$3,7534	563	563	563	0	0	0	0	0	0	0
Public Works Building Maintenance - YMCA\GYM Roof (100.1565.54.1315)	340	340	340	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
TOTAL Building Maintenance PW Division CIP:	22,644	22,644	22,644	0	0	0	0	0	0	0

CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2020

PARKS ADMINISTRATION DIVISION OF PUBLIC WORKS - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Department of Parks Administration							
Site Improvements - JayCee Park - (322.6210.54.1100)	0	0	0	0	0	0	0
Buildings - JayCee Park New Restroom\Concession Stand Facility (322.6210.54.1315)	0	0	0	0	0	0	0
South end Showers (100.6210.54.1100 - Site Improvements)	30,000	30,000	30,000	0	0	0	0
TOTAL Parks Administration PW Divison CIP:	30,000	30,000	30,000	0	0	0	0

SPLOST 2014 PROJECTS		
Grand Total FY2020 Projects	Total 5 Year CIP	FY20
341,278	341,278	341,278
416,000	416,000	416,000
0	0	
757,278	757,278	757,278

CULTURAL & RECREATION DIVISION OF PUBLIC WORKS - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Department of Cultural & Recreation							
1 New Mobile Restrooms on south end of beach (100.6110.54.2100 - Machinery & Equipment)	45,000	45,000	45,000	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL Cultrural & Recreation PW Division CIP:	45,000	45,000	45,000	0	0	0	0

SPLOST 2014 PROJECTS		
Grand Total FY2020 Projects	Total 5 Year CIP	FY20
0	0	0
0	0	0
0	0	
0	0	0

STORM WATER MANAGEMENT DIVISION OF PUBLIC WORKS - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Department of Stormwater Management							
Bright Street Drainage Project (100.4520.54.2102 - Drainage Improvements)	256,000	256,000	256,000	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL Storm Water Management PW CIP:	256,000	256,000	256,000	0	0	0	0

SPLOST 2014 PROJECTS		
Grand Total FY2020 Projects	Total 5 Year CIP	FY20
0	0	0
0	0	0
0	0	
0	0	0

FINANCE DEPARTMENT - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Finance Department							
Renovate the 2 Rooms of the Old School	100,000	100,000	100,000	0	0	0	
TOTAL Finance Department CIP:	100,000	100,000	100,000	0	0	0	0

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CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2020

PARKING SERVICE DEPARTMENT - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Division of Parking Services							
Kiosk replacements	0	750,000	0	0	0	750,000	0
Kiosk parts pay & display (100.7564.54.2100 - Machinery & Equipment)	59,850	184,700	59,850	59,850	65,000	0	0
	0	0	0	0	0	0	0
TOTAL Parking Service CIP:	59,850	934,700	59,850	59,850	65,000	750,000	0

SPLOST 2014 PROJECTS		
Grand Total FY2020 Projects	Total 5 Year CIP	FY20
0	0	0
0	0	0
0	0	0
0	0	0

BEACH RELATED AND PARKS & BOULEVARDS - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Beach Related and Parks & Boulevards							
Marsh Hen Trail - DOT Grant Match (322.4970.54.2510)	0	0	0	0	0	0	0
Marsh Hen Trail - GA Dept of Transportation Grant (100.6230.54.1417 - Infrastructure)	200,000	200,000	200,000	0	0	0	0
South Beach District (100.7520.54.1405)	0	0	0	0	0	0	0
North end project (100.6125.54.1410 Infrasstructure)	50,000	50,000	50,000	0	0	0	0
Beach crossovers : (340.6125.54.2105)	0	0	0	0	0	0	0
Dune Restoration Project	0	0	0	0	0	0	0
Mobi Matts	0	0	0	0	0	0	0
Hwy 80 Median Planting Project (Infrastructure 100.6230.54.1400)	260,000	260,000	260,000	0	0	0	0
TOTAL Beach Related & Parks\Boulevards CIP:	510,000	510,000	510,000	0	0	0	0

SPLOST 2014 PROJECTS			340 CAPITAL GRANT PROJECTS	
Grand Total FY2020 Projects	Total 5 Year CIP	FY20	Grand Total FY2020 Projects	FY20
12,000	12,000	12,000	-	-
0	0	0	-	-
0	0	0	-	-
0	0	0		
0	0	0	3,210,000	3,210,000
0	0	0		
0	0	0		
12,000	12,000	12,000	3,210,000	3,210,000

GRAND TOTAL ANNUAL GENERAL FUND, AND SPLOST 2014 CIP & CAPITAL GRANT FUND 340:	1,654,147	9,247,314	1,654,147	1,826,595	3,975,024	1,228,024	563,524
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853,278	853,278	853,278	3,210,000	3,210,000
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CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2020

WATER & SEWER ENTERPRISE FUND 505							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
WATER & SEWER IMPROVEMENTS:							
2 Water Service Trucks (505.4310.54.2200)	70,000	70,000	70,000	0	0	0	0
Raise 3 Well Houses to Flood Plan	0	500,000	0	300,000	300,000	300,000	0
Rehab Fort Screven Well	0	125,000	0	125,000	0	0	0
Replace Water Line 2nd/Van Horn (505.4410.54.1400)	500,000	500,000	500,000	0	0	0	0
Sewer add second Rotary Fan Press (505.4310.54.1400)	550,000	550,000	550,000	0	0	0	0
Sewer Lift - Force Main # 1	0	1,500,000	0	500,000	0	0	0
Sewer Lift Force Main # 2	0	250,000	0	0	174,250	0	0
Sewer Lift Force Main # 10 (505.4310.54.1402)	75,000	75,000	75,000	0	0	0	0
Sewer Lift Force Main # 5 (505.4310.54.1402)	113,250	113,250	113,250	0	0	0	0
Sewer Lines repairs that are identified by camera system (505.4310.54.1401)	100,000	100,000	100,000	0	0	0	0
WWTP 50ft Diameter Clarifier	0	1,500,000	0	0	0	1,500,000	0
WWTP Reuse Water System	0	250,000	0	0	250,000	0	0
Sewer Line Replac Inlet Ave. & 17th Street (505.4310.54.1499)	175,000	175,000	175,000	0	0	0	0
Sewer Lift Station # 12 Rehab & Force Main Replac	0	300,000	0	300,000	0	0	0
Machinery & equipment 505.4310.54.2100	50,000		50,000	0	0	0	0
Match 15% for Storm Shutters cost of \$12,051 funded by FEMA\GEMA	0	1,808	0	1,808	0	0	0
Match for 12 Generators funded by FEMA\GEMA	0	65,000	0	65,000	0	0	0
Median Plant Project - Borings for Irrigation System to connect to water lines (505.4410.54.1400 - Infrastructure)	75,000	75,000	75,000	0	0	0	0
TOTAL WATER & SEWER CIP:	1,708,250	6,150,058	1,708,250	1,291,808	724,250	1,800,000	0

RIVER'S END CAMPGROUND - ENTERPRISE FUND 555							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
CAMPGROUND IMPROVEMENTS:							
Golf Cart Replacement - (555.6180.54.2100 Machinery & Equipment)	12,000	12,000	12,000	0	0	0	0
Tipi Installation (555.6180.54.2100 - Machinery & Equipment)	15,000	15,000	15,000	0	0	0	0
As-Built Layout for CG Infrastructure - (555.6180.54.2100 - Machinery & Equipment)	8,070	8,070	8,070	0	0	0	0
New Bath House Construction - Lower (555.6180.54.1310 - Buildings)	300,000	300,000	300,000	0	0	0	0
Sleeving of Crows Nest Sewer Line	0	25,000	0	25,000	0	0	0
New Bath House Construction - Upper	0	290,000	0	290,000	0	0	0
Installation of Cabins (#9-ADA) & (#10)	0	125,000	0	0	125,000	0	0
Installation of Cabins (#11) & (#12)	0	100,000	0	0	100,000	0	0
Installation of Cabins (#13) & (#14)	0	100,000	0	0	100,000	0	0
Replace Cabins (#1 - #3)	0	215,000	0	0	0	215,000	0
Replace Cabins (#4 - #6)	0	215,000	0	0	0	0	0
Match 15% for Storm Shutter for Office Bldg Cost of \$ 17,394	2,609	2,609	2609	0	0	0	0
Match 15% for Storm Shutter for House Bldg Cost of \$ 3,429	0	514	0	514	0	0	0
TOTAL RIVERS END RV & CAMPGROUND PARK CIP:	337,679	1,408,193	337,679	315,514	325,000	215,000	0

City of Tybee Island



Fiscal Year **2020** Operating and Capital

OPERATING AND CAPITAL BUDGET

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EXECUTIVE SUMMARY



TYBEE ISLAND, GEORGIA

EXECUTIVE SUMMARY

FINANCE DEPARTMENT MISSION STATEMENT

It is the mission of this department to manage the city's accounts and ensure accurate and timely information, payments, and financing, collect revenues due, and ensure accounting integrity in the most cost-efficient way, while building a strong team that values and develops employees and strives to improve customer satisfaction. The department operates under established management principles, and adheres to established policies, procedures and Generally Accepted Accounting Principles (GAAP) to protect the integrity of the City of Tybee Island's assets.

BUDGET OVERVIEW

The City of Tybee Island's accounting and budgeting systems are organized and operated on a fund basis. Funds are accounting entities used to record revenues and expenditures. Each fund is balanced, meaning total revenues equal total expenditures. The budgeted funds are grouped into four categories: General, Special Revenue, Capital Projects, and Enterprise. The General Fund is the largest fund in the City and is used to account for revenues which are not designated for specific activities and programs. Special Revenue Funds are used to segregate revenues which are restricted for specific purposes. Capital Project Funds account for financial resources used for the purchase of land and the acquisition/construction of capital facilities and equipment. Enterprise Funds account for operations that are financed and operated in a manner similar to private businesses, where it is the intent of the City that the costs of providing services to the general public will be recovered primarily through user fees/rates. Internal Service Funds account for the financing of goods or services provided by one department, agency, or government unit to other departments or agencies of the City.

The development of Tybee Island's yearly budget is one of the most important functions of the government. The City budget year runs on a fiscal year, from July 1 to June 30. Beginning in March, the Finance Director meets with department heads and the City Manager to prepare recommendations for the City Council's consideration. Decisions are finalized in April and the Recommended Budget is presented to the City Council in early May. During May and early June, Council members study the budget, have briefings with each department and hold public hearings to determine if they wish to adopt the budget as presented by the Finance Director and City Manager, or make changes. The final budget must be balanced with anticipated revenues. City Council votes on the final budget in June. During the fiscal year, there may be budget amendments to make adjustments to the adopted budget.

The Budget Document serves as a policy document, a financial plan, an operations guide and a communications device for the City. It is the foundation for the City's allocation of resources toward service delivery plans providing quality services, targeted investments, and continued improvements.

BUDGET GUIDE

INTRODUCTION

The City of Tybee Island remains in a strong and stable financial position and able to continue to providing high quality City services and an excellent quality of life. The City's overall fiscal health remains strong despite major hurricanes in FY17 and FY18. Revenues continue to grow and are well-diversified among multiple sources. The City has a comprehensive approach to long-term capital and infrastructure needs, not only planning for future assets, but also ensuring the proactive maintenance and replacement of existing assets. The FY18 budget projects approximately \$9.3 million in accumulated fund balance, i.e. savings. The City's employee pension plan is financially very healthy being funded at roughly 91% of its pension obligations (based on the plan termination basis).

In formulating the annual budget, staff analyzes a large amount of data to project the next fiscal year's revenues and expenditures. Staff reviews current and historical revenues and expenditures, proposed new projects and initiatives, current economic conditions, relevant changes in law, and numerous other factors. Some items, particularly reoccurring expenses or more stable revenues, are relatively easy to predict and/or control. Other items are more volatile and can fluctuate greatly depending upon local and world conditions. The City's overall budgeting philosophy is to budget and project figures conservatively.

GUIDE TO THIS DOCUMENT

An important budgeting tool is the City's Capital Improvements Program (CIP). The CIP is a multi-year financial plan for large capital projects or purchases. Of particular note this year is the ongoing planning for the City of Tybee Island. The Master Plan, recently developed with considerable community input over many months, identified several big ideas for the continued enhancement of the island. The CIP proposes (TBD) million for project implementation. For the last couple of years, the City has been strategically preparing financially to implement the City's recently adopted plans. Funding is anticipated to come from various sources including past and future SPLOST funding, state bond funds, local funds on hand, and other sources as appropriate.

The City continues to grow in terms of population, number of businesses, and visitors. With this proposed budget approximately \$13.6 million general fund budget for FY19, the City will maintain existing service levels, continue to improve performance, and improve our facilities for safe and enjoyable use by our citizens. City Council sets a vision and, with a dedicated staff, works as a team to ensure that Tybee models regional leadership and exceeds expectations. We strive to build upon our track record of success and numerous awards to continue providing excellent services for the community.

HOW IS THIS DOCUMENT ORGANIZED?

The City's budget is organized on the basis of funds. Each fund is considered a separate budgetary and accounting entity. Resources are allocated to, and accounted for, in individual funds based upon the purposes of the specified activities. The budget document is divided into nine main sections separated by tabs: Executive Summary, General Fund, Special Revenue Funds, Capital Project Funds, Enterprise Fund, Capital Improvement Program, and Short Term Work Program. The content of each section is summarized below.

EXECUTIVE SUMMARY: This section relates to the entire City. It includes the Finance Department's mission statement, budget overview, introduction, and organizational charts.



GENERAL FUND: The general fund is the primary operating fund that provides for basic government services, such as police protection services, such as police protection, fire services, recreation and parks, planning and zoning, building inspections, community development, special events, municipal court services, and road, sidewalk, and infrastructure maintenance. Each service area is organized by department. The beginning of each department is divided by a title page for easy reference.

SPECIAL REVENUE FUNDS: Special revenue funds represent revenues that are legally restricted for specific purposes. The City maintains the following special revenue funds:

- Confiscated assets
- Hotel/Motel Tax
- Emergency 911 Telephone

A statement of service for each fund has been provided to help the reader understand the function of each special revenue fund.

CAPITAL PROJECT FUNDS: Capital project funds account for financial resources used for the acquisition or construction of major capital facilities for the City's governmental fund types. All of the capital project budgets are presented on a project balance basis and are not broken out by fiscal period, since most of the projects are expected to expand more than one fiscal period. The City maintains the following capital project funds:

- 2003 SPLOST
- 2014 SPLOST

A statement of service for each fund has been provided to help the reader understand the function of each capital project fund.

ENTERPRISE FUND: The city maintains 3 Enterprise Funds: Water/Sewer Fund, Solid Waste Collection fund, and the River's End Campground fund. The Water/Sewer fund's activities include all aspects of establishing, operating, and maintaining equipment, and other work related to the water system. Costs are recovered through charges to customers. Expenses have been summarized by functional categories: administration, supply, distribution, and debt service.

AGENCY FUND: The City maintains one agency fund, the municipal court fund. The municipal court fund accounts for the collection of various fines and forfeitures which are disbursed to other agencies. The net funds received are transferred to the general fund.

CAPITAL IMPROVEMENT PROGRAM (CIP): The Capital Improvement Program is a plan for capital expenditures to be incurred each year over a five year period. It provides the City Council and staff with a process of identifying and prioritizing capital projects.

SHORT TERM WORK PROGRAM (STWP): The Short Term Work Program (STWP) is a five year plan of action that the City intends to complete in order to address identified needs and goals. The STWP is a planning document, but also plays an important role in budget development.

SUPPLEMENTAL INFORMATION: TBD

*The budget is prepared for all funds including major and non-major funds.

The Annual Budget is a fiscal plan which presents the services to be provided to the community and the funds necessary to perform these services. Key steps in this process are described within.

BUDGET POLICIES AND PROCEDURES

BUDGET PREPARATION

The City of Tybee operates under a fiscal year that begins on July 1st and ends June 30th. The major steps in the process are outlined below.

Proposed Budget- A proposed budget shall be prepared by the Finance Director with the participation of all the City's Department Directors within the provisions of the City Charter. The City will cover current expenditures with current revenues. The City will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short- term debt.

- a. The budget shall include four basic segments for review and evaluation.
These segments are:
 1. Revenues
 2. Personnel costs
 3. Operations and maintenance cost
 4. Capital and other (non-capital) project costs
- b. Departments develop performance and expenditure requests for the next fiscal year.
- c. During the month of April, the City Manager reviews all departmental operations and budget requests in order to propose a recommended balanced budget.
- d. At least 30 days prior to the fiscal year commencing July 1st, the Finance Director submits to Council a proposed operating budget for all operating funds. The operating budget includes recommended expenditures and the means for financing them.
- e. A series of workshops and public hearings are held before making any final changes to the City Manager's recommended budget.
- f. The annual budget is formally adopted by Council before July 1st.

EXPENDITURE CONTROL

Once the annual budget has been adopted, expenditure control is maintained on the appropriation unit basis (group of accounts) with travel and capital expenditures maintained under full control. Throughout the year, all expenditures and revenues are monitored.

BUDGET CONTROL

Georgia Law, O.C.G.A. §36-81-3 establishes the legal level of budgetary control at the department level. Within the overall budget limitations, authority is delegated to the City Manager. When acting on the authority delegated by the City Manager to the Finance Director, intra-departmental transfers of appropriation and revenue anticipation may be approved as deemed necessary. Under no circumstances, however, may the total budget of any department be increased or decreased without Council approval.



REPORTING

Monthly financial reports will be prepared by the Finance Director to enable the Department Directors to manage their budgets and to enable the Finance Director to monitor and control the budget as authorized by the City Manager. Summary financial and budgetary reports will be presented to the City Council quarterly. Such reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status.

POLICY GUIDELINES

The overall goal of the City's financial plan is to establish and maintain effective management of the City's financial resources. The following section outlines the policies used to guide the preparation and management of the City's budget. This section consists of operating budget policies, capital expenditures' policies, revenue policies and financial accounting policies.

The development and preparation of the City's budget are guided by the following policies:

- All funds are required to balance. Anticipated revenue, which may include budgeted fund balance, must equal the sum of budgeted expenditures for a budget to balance. All funds should be included in the budget process along with work programs, objectives and strategies.
- The Capital Improvement Program requires coordination and planning in conjunction with the various operating fund budgets.
- The General Fund is based on long-range financial plans which include unallocated fund reserves. The goal is to keep the reserve at approximately the level of three to six months of operating expense. This reserve protects the City against catastrophic revenue losses and major emergency expenditures.

REVENUE POLICIES

The City will maintain effective collection systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.

The City will maintain a broad revenue base; that is, a large number of widely diversified revenue sources that will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

The City will implement user fees in all areas where feasible and productive as well as seek to set fees at levels related to the costs of providing the services and to be consistent with what other jurisdictions/organizations are charging. Moreover, user fees will be reviewed annually as part of the budget process and will be adjusted as needed with Council approval in order to recoup costs or match market increases.

The projection of revenues will receive conservative treatment in order that actual revenues at the fund level will consistently equal or exceed budgeted revenues.

FINANCIAL STRUCTURE

The financial transactions of the City are budgeted and recorded in individual funds. A fund is an independent financial and accounting entity. It is a set of interrelated accounts used to record revenues and expenditures associated with a specific purpose. Funds have a balancing set of accounts and records, cash and other financial resources in conjunction with all related liabilities and residual equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions. Funds are classified into three basic types: governmental, proprietary or fiduciary.



GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of the government's general activities, including the collection and disbursement of earmarked monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt.

The following types of governmental funds are utilized by the City:

- The General Fund is the principal fund of the City of Tybee and is used to account for all major activities of the government such as Police, Public Works and Planning.
- Special Revenue Funds are used to account for the proceeds of specific revenue sources legally restricted to expenditures of specific purpose. The Police Confiscation and Hotel/Motel Funds are examples of special revenue funds.
- Capital Project Funds are used to account for financial resources for the acquisition, renovation or construction of major capital facilities and improvements.

PROPRIETARY FUNDS

Proprietary funds are used to account for activities similar to those found in the private sector. Enterprise funds account for activities that are usually self-sustaining, principally through user charges for services rendered. The City utilizes one proprietary fund, the Water Fund.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. Traditionally these funds have not been included in the Operating Budget because the receipt of revenue is uncertain. The City maintains one fiduciary fund, the Municipal Court fund.

ACCOUNTING BASIS

The governmental funds are accounted for on the modified accrual basis of accounting. Under this basis, revenues are recognized when they are susceptible to accrual, when they become measurable and available. Likewise, expenditures are recorded as the liabilities are incurred, if measurable. However, principal and interest on general long-term debt are recorded as fund liabilities when due. Revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for service. Fines are not susceptible to accrual generally since they are not measurable until received in cash. The City considers property taxes as available in the period for which they were levied if they are collected within 60 days after year-end.

The accrual basis of accounting is utilized by proprietary fund types, pension trust funds and non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Estimated uncollectible accounts receivable are reserved at year-end.

BUDGETARY BASIS

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The General, Special Revenue, and Capital Project funds are developed on a modified accrual basis. The Enterprise fund is developed on the accrual basis. All annual appropriations lapse at the fiscal year end. The basis for budgeting is consistent with the basis for accounting with the difference being encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures because the commitments will be honored through subsequent years' budget appropriations.

City of Tybee Island



The budget process spans over a number of months and requires leadership and guidance from City Council and the City Manager as well as planning, input and teamwork from the Departmental Directors. The budget policies and procedures outline a general timetable for the preparation of the budget.

BUDGET SCHEDULE

- MARCH: -Finance Director prepares the budget calendar and budget worksheet packets for distribution to Department Directors.
- APRIL: -All Operating Departments, following the City Manager's guidelines, prepare their Budget and Capital Improvement Request.
- City Manager evaluates Budget Requests and Capital Improvement Requests
- Finance Director prepares Budget.
- MAY-JUNE: -City Manager presents Recommended Budget to City Council.
- Council Work Sessions are held.
- Public Hearings are conducted.
- City Council adopts Annual Budget.



CAPITAL IMPROVEMENT POLICY

A Capital Improvement program (CIP) covering a five year period, will be developed, reviewed and updated annually. As resources are available, the most current year of the CIP will be incorporated into the current year operating budget.

To be considered in the CIP, a project must have an estimated cost of at least \$5,000 in one of the fiscal years of the project. Projects may not be combined to meet the minimum standard unless they are dependent upon each other. Items that are operating expenses, such as maintenance agreements and personal computer software upgrades, will not be considered within the CIP.

The City will identify the estimated costs and potential funding sources for each capital project prior to inclusion in the CIP. The operating costs to maintain capital projects shall be considered prior to the decision to undertake the projects. Capital projects and capital asset purchases will receive a higher priority if they meet a majority of the following criteria:

- It is a mandatory project.
- It is a maintenance project based on approved replacement schedules.
- It will improve efficiency.
- It will provide a new service.
- It is mandated by policy.
- It has a broad extent of usage.
- It lengthens the expected useful life of a current asset.
- It has a positive effect on operating and maintenance costs.
- There are grant funds available.
- It will eliminate hazards and improve public safety.
- There are prior commitments.
- It replaces an asset lost to disaster or damage.

The CIP is presented annually to the City Council for approval. Any substantive change to the CIP after that must be resubmitted for approval by the City Council.

DEBT MANAGEMENT POLICY

Purpose

The City recognizes that the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and the structural features that may be incorporated. The debt policy should recognize a binding commitment to full and timely repayment of all debt as a requirement for entry into the capital markets. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that credit quality is protected. Advantages of a debt policy are as follows:

- Enhances the quality of decisions by imposing order and discipline.
- Promotes consistency and continuity in decision making.
- Rationalizes the decision making process.
- Identifies objectives for staff to implement.
- Demonstrates a commitment to long-term financial planning objectives.
- Regarded favorably by the rating agencies in reviewing credit quality.

This policy is intended only to address the City's criteria with respect to the issuance of debt which is secured by the full faith and credit of the City. Policies with respect to the issuance of revenue backed debt and other debt instruments will be adopted by City Council as such financing vehicles become necessary or prudent to accomplish future capital funding needs. This General Obligation debt policy will be reviewed and amended as necessary no less than every third year after its initial adoption.

I. Creditworthiness objectives

The City seeks to maintain the highest possible credit rating for all categories of short and long term General Obligation debt that can be achieved without compromising delivery of basic City services and achievement of adopted City policy objectives. The City recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

- A. Financial Disclosure: Official statements accompanying debt issues, Annual Financial Reports, and continuous disclosure statements will meet (at a minimum), the standards articulated by the Governmental Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP).
- B. Capital Planning: To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long term financial planning. Evidence of this commitment to systematic capital planning will be demonstrated through adoption of a five year Capital Improvement Program (CIP) and adherence to the Short Term Work Program component of the City's Comprehensive Plan.



Debt affordability measures

- A. Assumption of Additional Debt: The City shall not assume more tax supported general purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. The City acknowledges the importance of pay-as-you-go financing in meeting its capital funding requirements to date. The City reaffirms its commitment to pay-as-you-go financing and will consider the feasibility of this funding option prior to any issuance of long term General Obligation debt. When appropriate, self-supporting debt (e.g., revenue bonds) shall be issued before general obligation bonds.
- B. Affordability Targets: The City acknowledges the importance of establishing and adhering to standards of affordability when issuing long term general obligation indebtedness. These standards may include, but are not limited to outstanding direct and overlapping debt per capita, direct debt service payments as a percentage of current revenues and current expenditures, and undesignated general fund balance as a percent of annual revenues and expenditures. The City will conduct a review of rating agency target ranges for these criteria no less than every third year after the initial adoption of this policy and will endeavor to maintain actual debt, value and other appropriate ratios which equal or surpass the current acceptable ranges and/or ratios associated with the City's then current ratings. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to afford new debt as determined by the aforementioned standards.

II. Purpose and uses of debt

- A. Asset Life: The City will consider long term financing for the acquisition, maintenance, replacement, or expansion of physical assets only if they have a useful life of at least five years. Debt will be used only to finance capital projects and equipment. City debt will not be issued for periods exceeding the useful life or average useful lives of the projects to be financed.
- B. Use of Limited Tax General Obligation Debt: Before assuming limited debt service financing, the City will consider all other financing alternatives or funding sources, including non-debt financing. The City shall only use limited tax anticipation notes (TAN):
 - Under catastrophic or emergency conditions; or
 - If the project to be financed will generate positive net revenues after debt service. Net revenues after debt service must not only be positive over the life of the bonds, but become positive on an annual basis within the first five years after completion of the project; or
 - If the project will significantly reduce City operating costs; or
 - If an equal or greater amount of non-City matching funds will be lost if the City limited tax anticipation note funds are not applied in a timely manner; or
 - If the project to be financed is less than \$1,000,000; or
 - If the project to be financed provides essential City services or would so advance core City policy objectives that its value overrides the value of obtaining voter approval.



III. Debt standards and structure

- A. Length of Debt: Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users.
- B. Debt Structure: Debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency of the capital project, and the nature and type of security provided. Moreover, to the extent possible, the City will design the repayment of its overall debt so as to recapture rapidly its overall credit capacity for future use. The City shall strive to repay at least 20 percent of the principal amount of its debt within five years and at least 40 percent within ten years.
- C. Backloading: The City will seek to structure debt with level principal and interest costs over the life of the debt. “Backloading” of costs will be considered only when natural disasters or extraordinary or unanticipated external factors make the short term cost of the debt prohibitive, when the benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present, when such structuring is beneficial to the City’s overall amortization schedule, or when such structuring will allow debt service to more closely match project revenues during the early years of the project’s operation.
- D. Variable Rate Debt: The City may choose to issue securities that pay a rate of interest that varies according to a formula that is pre-determined or results from a periodic remarketing of the securities, consistent with state law and covenants of pre-existing bonds, and depending on market conditions. The City will have no more than 15 percent of its outstanding general obligation bonds in variable rate form.
- E. Second Lien Debt: The City shall issue second lien debt only if it is financially beneficial to the City or consistent with creditworthiness objectives.
- F. Refunding: Periodic reviews of all outstanding debt will be conducted to determine refunding opportunities. Refunding will be considered, within federal tax law constraints, if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants essential to operations and management. In general, advance refunding for economic savings will be undertaken when a net present value savings of at least three percent of the refunding principal can be achieved. Current refunding that produces a net present value savings of less than three percent will be considered on a case-by-case basis. Refunding with negative savings will not be considered unless there is a compelling public policy objective.
- G. Bond Anticipation Notes: Use of short term borrowing, such as bond anticipation and tax-exempt commercial paper, will be undertaken only if the transaction cost plus interest of the debt are less than the cost of internal financing, or available cash is insufficient to meet working capital requirements.
- H. Credit Enhancements: Credit enhancements, letters of credit, bond insurance, etc., may be used, but only when net debt service on the bonds is reduced by more than the costs of the enhancement.

IV. Debt administration and process

All short term and long term debt over \$20,000 must be approved by City Council. Short term debt would include lease purchase agreements, installment purchases, and professional service agreements. All purchases should be in compliance with the City’s purchasing policy.

- A. **Bond Sales:** The City Manager shall produce appropriate ordinance(s) and, if needed, bond sale resolutions for consideration by the City Council. Before the sale of general obligation bonds the City Manager will submit a “Sources, Uses, and Payments” memo to the City Council identifying source and use of bond proceeds, funds for deposit of all bond proceeds, and funds for payment of debt service. No bonds or other forms of general obligation indebtedness shall be incurred by the City without approval of the “Sources, Uses, and Payments” memo by the council.



- B. Investment of Bond Proceeds:** All general obligation and revenue bond proceeds shall be invested as part of the City's consolidated cash pool unless otherwise specified by the bond legislation or by the City Manager or the Finance Director. Investments will be consistent with those authorized by existing City and State law and by the City's investment policies.
- C. Costs and Fees:** All costs and fees related to issuance of bonds will be paid out of bond proceeds or by sources identified by the City Manager.
- D. Call Provision:** Call provisions for bond issues shall be made as short as possible consistent with the lowest interest costs to the City. When possible, all bonds shall be callable only at par.
- E. Competitive Sale:** In general, City debt will be issued through a competitive bidding process. Bids will be awarded on a true interest cost basis, providing other bidding requirements are satisfied.
- F. Negotiated Sale:** Negotiated sales of debt will be considered when the complexity of the issue requires specialized expertise, when a change of underwriter may result in losses, when the negotiated sale would result in substantial savings in time or money, or when market conditions or City credit are unusually volatile or uncertain.
- G. Underwriters:** For all competitive and negotiated sales, underwriters will be required to demonstrate sufficient capitalization and experience related to the debt issuance. The criteria used to select an underwriter in a competitive sale shall be the true interest cost. In a negotiated sale, the underwriter may be selected through a request for proposals (RFP). The criteria used to select an underwriter in a negotiated sale should include the following:
 - Overall experience
 - Market philosophy
 - Capability
 - Financial statement
 - Public finance team and resources
 - Breakdown of underwriter's discount
- H. Financial Advisor:** The City will retain an external independent financial advisor, to be selected for a term of up to four years, through a process administered by the City's Finance Department. The utilization of the financial advisor for particular bond sales will be at the discretion of the City Manager on a case-by-case basis and pursuant to the financial advisory services contract. The selection process for financial advisors will require comprehensive municipal debt experience, experience with diverse financial structuring requirements and pricing of municipal securities. Upon expiration of a four-year contract, the City has the option, after a full competitive process, of signing a new contract with the existing financial advisor. For each City bond sale, the financial advisor will provide the City information on pricing and underwriting fees for comparable sales by other issuers.
- I. Other Service Providers:** The City Manager shall have the authority to periodically select other service providers (escrow agents, verification agents, trustees, arbitrage consultants, etc.) as necessary to meet legal requirements and minimize net City debt costs. These services can include debt restructuring services and security or escrow purchases. The City Manager may select firm(s) to provide such financial services related to debt without an RFP. A firm so selected must receive City Council approval before conducting any transaction or providing any service.
- J. Arbitrage Compliance:** The Department of Finance shall maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirement of the federal tax code.

V. Federal Tax Law

Record Keeping: All records relating to the tax-exempt debt needed to comply with Section 6001 of the Internal Revenue Code of 1986, as amended (the Code) will be maintained. These records will be kept in paper or electronic form and will include, among other things, (i) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (ii) documents evidencing the expenditure of the proceeds of the tax-exempt debt, (iii) documentation evidencing the use of tax-exempt debt-financed property by public and private entities (including copies of management contracts, leases and research agreements) and (iv) documentation pertaining to any investment



exempt debt proceeds (including the purchase and sale of securities, SLG subscriptions, yield calculations for each class of investments, actual investment income received from the investment of the proceeds of the tax-exempt debt, guaranteed investment contracts and rebate calculations. Such records must be maintained as long as the tax-exempt debt is outstanding, plus three years after the final payment or redemption date of the respective tax-exempt debt.

Use of Proceeds: A list of all property financed with the proceeds of the tax- exempt debt will be created and maintained. The use of such property will be monitored to ensure that such use does not constitute “private business use” within the meaning of the Code. Without limiting the foregoing, each contract, including but not limited to management contracts and leases, relating to such property will be reviewed by legal counsel prior to the execution of such contract.

Remedial Action: In the event that property financed with the proceeds of the tax-exempt debt is used in a manner that constitutes “private business use” or the property is sold, the remediation provisions of Treasury Regulation § 1.141-12 will be carried out in consultation with bond counsel.

Yield Restriction: If bond counsel advises that a fund or account needs to be yield restricted (i.e., not invested at a yield in excess of the tax-exempt debt), the moneys on deposit in such fund or account will be invested in United States Treasury Obligations – State and Local Government Series, appropriate “yield reduction payments” will be made if permitted by the Code or the City Finance Director will establish other procedures to ensure that such fund or account is yield restricted.

Rebate: At the time, the tax-exempt debt is issued, the City Finance Director will determine if he or she reasonably expects that one of the arbitrage rebate exceptions will be satisfied. If the arbitrage rebate exception relates to the time period over which the proceeds of the tax-exempt debt are spent, the City Finance Director will verify that the appropriate expenditures have been made at each milestone. If one of the milestones is not satisfied or the City Finance Director does not reasonably expect that one of the arbitrage rebate exceptions will be satisfied, an outside arbitrage rebate consultant will be retained unless the City Finance Director has determined that positive arbitrage will not be earned.

VI. Securities Law

Continuing Disclosure: The City will record and comply with any continuing disclosure undertaking entered into with respect to tax-exempt debt. The City Finance Director will catalogue and determine any continuing disclosure undertaking entered into by the City prior to the imposition of the Policy to ensure that its continuing disclosure obligations will be updated and satisfied going forward.

The City Finance Director will implement appropriate procedures to ensure that annually recurring disclosure obligations are timely fulfilled. Upon the occurrence of an event requiring the filing of an events notice under any continuing disclosure obligation, the City Finance Director will ensure such event notice is filed within ten (10) business days of the occurrence of such event.

INVESTMENT POLICY

1. Scope

This investment policy does not apply to the investment activities of the GEMBS employee retirement funds and the employee retirement accounts. This policy does apply to all remaining funds for the City of Tybee.

2. Objectives

A. Safety of the principal is the foremost objective of the City of Tybee. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest risk is the risk that market value portfolios will fail due to an increase in general interest rates.

B. Liquidity is the second objective of the investment portfolio. The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be anticipated.

C. Return on Investment is the third objective of the investment portfolio. This objective is subordinate to safety and liquidity. After the first two objectives are met, the goal of the investment portfolio of the City of Tybee shall be designed to attain a market-average rate of return.

D. Maintaining the Public Trust is the fourth objective. City officials act as custodians of the public trust. In keeping with the public trust, the investment officials shall seek to avoid engaging in transactions which may jeopardize the public's faith in the abilities of those who govern the City of Tybee.

3. Delegation of Authority

The Finance Director is the designated investment officer of the City of Tybee and is responsible for the investment decisions. In the absence of the investment officer, the City Manager shall perform the duties. The investment officer is responsible for writing, maintaining and establishing guidelines to be reviewed and approved by the City Council. The investment officer is responsible for the maintenance of other written administrative procedures consistent with this policy and the requisite compliance. City Council may create an investment committee to monitor the investment portfolio and the activities of the investment officer.

4. Prudence

The standard of prudence to be used by investment officials shall be the prudent person. The prudent person standard states: Investments shall be made with judgment and care under circumstances then prevailing which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

5. Standards and Procedures

All standards and procedures created by the investment officer must be reduced to writing when possible.

6. Ethics and Conflicts of Interest

The investment officer shall read and familiarize himself/herself with the City of Tybee Charter.

7. Internal Controls

The investment officer shall establish and maintain a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent and control losses of public funds arising from fraud, employee error, and misrepresentation by third parties, or imprudent actions by employees and officers.

8. Reporting

The investment officer shall create reporting procedures that must be approved by the City Council.

9. Authorized Investment Instruments

All investment activity is required to be in compliance with Chapter 83 of Title 36 of the Official Code of Georgia, which establishes guidelines for local government investment procedures.

The City of Tybee may invest funds subject to its control and jurisdiction in the following:

- A. Certificates of deposit issued by banks insured by the FDIC. Deposits in excess of the FDIC coverage must be collateralized by securities with a market value equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
- B. Obligations issued by the United States government;
 - C. Obligations fully insured or guaranteed by the United States government or a United States government agency;
 - D. Obligations of any corporation of the United States government;
 - E. Obligations of the State of Georgia or of other States;
 - F. Obligations of other political subdivisions of the State of Georgia;
 - G. The local government investment pool created by Code Section 36-83-8.

The City of Tybee shall only use those investment instruments allowed by state law. Those instruments not listed above, but allowable by state law must be approved by the City Council. The City Attorney must also approve any investment instrument not listed above. Prime bankers' acceptance and repurchase agreements must be approved by affirmative vote of the City Council.

10. Banks and Dealer Selection

The investment officer will create banking service procurement procedures. The officer will be required to maintain a list of eligible banks and dealers. The institutions should be appropriately capitalized. The officer will create procedures for determining the creditworthiness of banks. Preference will be given to banks located within the City of Tybee to the extent possible. The preference should not jeopardize the investment policy objectives of safety, liquidity, and return on investment.

11. Diversification and Maturities

It is the policy of the City of Tybee to diversify its investment portfolio. Investments held should be diversified to the extent practicable to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer, or bank. Diversification strategies will be established by the investment officer and periodically reviewed by the Council. The average maturity date of securities may not exceed one year without City Council approval.



The investment officer shall diversify maturities and to the extent possible match those maturities to cash flows.

12. Safekeeping and Custody

All securities shall be held by a third party custodian designated by the investment officer and approved by the Council. The third party custodian shall be required to issue a safekeeping statement to the investment officer listing the specific instrument, rate, maturity, and other pertinent information. All securities transactions entered into by the City of Tybee shall be conducted on a delivery-versus-payment basis. In other words, the security must be delivered before funds are released.

13. Performance Evaluation

The investment officer will seek to achieve or exceed a market rate of return on the City's portfolio. Given the safety and liquidity needs of the City, the basis used to determine whether market yields are being achieved shall be the one year Treasury Bill.

FUND BALANCE POLICY

Background

The City of Tybee maintains its financial operations in a manner consistent with sound financial management principles, which require that sufficient funds be retained by the City to provide a stable financial base at all times. An adequate fund balance level is an essential element in both short-term and long-term financial planning. It serves to mitigate current and future risks, sustain operations during economic downturns, provides cash flow liquidity for the City's general operations, and enhances creditworthiness. Maintenance of sufficient levels of fund balance enables the City to stabilize funding for operations, stabilize taxes and fees, and realize cost savings in issuing debt. While adequate levels of fund balance are important, the City strives to maintain an appropriate amount that is neither too high nor low.

Purpose

This policy establishes guidelines for preserving an adequate fund balance in order to sustain financial stability and to provide prudent management of the City's financial reserves. Fund balance is a surplus of funds accrued from unexpended operating budgets and unanticipated revenues.

Components of fund balance

Fund balance consists of four accounts: restricted, designated, stabilization, and unassigned. Funding of these accounts follow the order listed.

- Restricted account consists of funds that are mandated by a third party through laws, regulations, and other legal requirements to be used for a specific purpose. There is no minimum funding requirement for this account.
- Designated account consists of funds set aside by ordinance or resolution (including annual budget resolutions) for specific purposes. There is no minimum funding requirement for this account.
- Stabilization account consists of a minimum of four months of general fund budgeted expenditures and transfers. As a part of the budget resolution, the City Council will annually commit the funding level of the stabilization account.
- Unassigned account consists of the remaining funds not segregated above. These funds may be used for new programs or positions desired outside of the current and established budget or for one-time capital investments. There is no minimum funding requirement for this account.

Policy

The stabilization account provides the City with a "rainy day" fund for use in unforeseen, unbudgeted emergency situations, such as rapidly declining real estate values and/or tax collection rates; the loss of a major taxpayer; sudden changes in revenues or spending requirements imposed by the state or federal government; natural disasters or emergency infrastructure failures; or unforeseen litigation. A minimum of four months of general fund budgeted expenditures and transfers is prudent based upon an evaluation the City's operating characteristics, diversity of tax base, reliability of non-property tax sources, working capital needs, impact on bond rating, state and local economic outlooks, emergency and disaster risk, and other contingencies.

The City Manager will report to the City Council an estimated, unaudited balance of both the stabilization and unassigned account balances during the annual budget submission process. Recommendations of the use of these funds would be included as an element of the annual operating budget. Any funds in addition to the minimum requirement of four months maybe authorized by City Council in the budget resolution.

City of Tybee Island



After the City has allocated resources to the stabilization account, any excess funds would be reported in the unassigned account and may be utilized for other municipal purposes, including, without limitations, additional capital improvement needs identified in the five-year capital improvement plan. The five-year capital improvement plan would include resource allocation of these unassigned funds.

Utilization

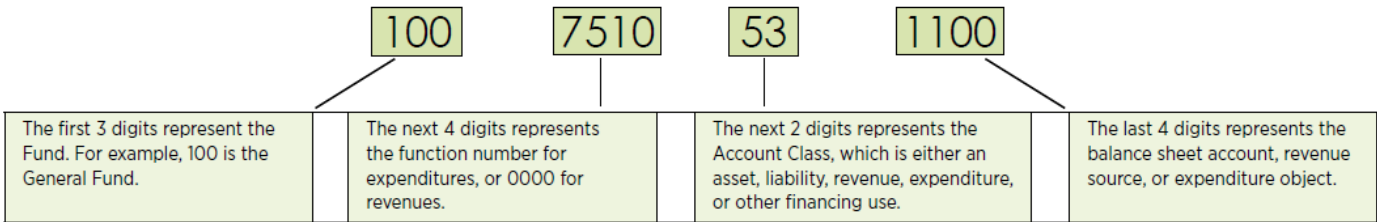
The stabilization account reserves below minimum standards should only be used to provide a short-term solution to maintaining services until projected revenue growth or necessary expenditure reductions are achieved to balance the budget. The City will evaluate the current economic conditions and their impact on future revenue projections to determine the extent of expenditure reductions or revenue increases that are required to achieve day-to-day financial balance.

Restoration

When it becomes necessary for the City to draw funds from the stabilization account, wherein the balance drops below the minimum level of four months, the City will develop a plan to replenish the account to the minimum level from net revenue surpluses in subsequent fiscal year(s) until the balance is restored to the minimum level.

ACCOUNT CODING STRUCTURE

The City of Tybee follows the State of Georgia’s Uniform Chart of Accounts for Local Governments. The primary goal for the development of the State’s Uniform Chart of Accounts is to improve government accountability by making financial information reported more comparable, thereby enabling local taxpayers and local policy makers to better understand and evaluate local government service delivery and operations.



The following are examples of the City’s account coding structure:

100-7510-531100

The above number would be used to code an expense to the Economic Development Assistance department.

- 100** - General Fund
- 7510** - Economic Development and Assistance
- 531100** - General Supplies

275-0000-111110

The above number would be used to code the Hotel/Motel fund’s cash in bank.

- 275** - Hotel/Motel Special Revenue Fund
- 0000** - used for revenue
- 111110** - Cash in bank

After the 3 digit fund number, the next 4 numbers for expenditures represent the function classifications.

- 1000** - General Government
- 2000** - Judicial
- 3000** - Public Safety
- 4000** - Public Works
- 5000** - Health and Welfare
- 6000** - Culture / Recreation
- 7000** - Housing and Development
- 8000** - Debt Service
- 9000** - Other Financing Uses

FISCAL YEAR 2019-2020

PROPOSED

BUDGET SUMMARY



Tybee Island, Georgia

FISCAL YEAR 2019-2020 BUDGET SUMMARY BY FUND

CITY OF TYBEE ISLAND, GEORGIA
 TYBEE ISLAND, GEORGIA
 COMPARISON OF PROPOSED FY2020 BUDGET to the FY2019 BUDGET
 2nd Public Hearing and Budget Adoption
 June 27, 2019

	Fiscal Year 2020	Fiscal Year 2019	Difference	% Change
General Fund	\$ 15,259,605	\$ 13,969,969	\$1,289,636	8.45%
Special Revenue Funds				
Emergency 911 Telephone Fund 215	\$ 372,873	\$ 353,268	\$19,605	5.26%
Hotel-Motel Excise tax Fund 275	\$ 3,376,000	\$ 3,169,000	\$207,000	6.13%
Total Special Revenue Funds Budget	\$ 3,748,873	\$ 3,522,268	\$226,605	6.04%
Capital Project Funds				
SPLOST 2003 Fund 321	\$ 2,040,000	\$ 4,222,025	(\$2,182,025)	-106.96%
SPLOST 2014 Fund 322	\$ 1,016,759	\$ 1,340,575	(\$323,816)	-31.85%
Capital Grant Fund 340	\$ 3,210,000	\$ 5,000,000	(\$1,790,000)	-55.76%
Total Capital Project Funds Budgets	\$ 6,266,759	\$ 10,562,600	(\$4,295,841)	-68.55%
Debt Service Fund				
Revenue Bond 2019 Series Fund 420	\$ 741,199	\$ -	\$741,199	100.00%
Enterprise Funds				
Water & Sewer Fund 505	\$ 4,695,482	\$ 3,326,397	\$1,369,085	29.16%
Solid Waste Collection Fund 540	\$ 1,570,060	\$ 1,197,965	\$372,095	23.70%
River's End RV Park Fund 555	\$ 2,289,500	\$ 1,670,000	\$619,500	27.06%
Total Enterprise Fund Budgets	\$ 8,555,042	\$ 6,194,362	\$2,360,680	27.59%
Grand Total All Funds	\$ 34,571,478	\$ 34,249,199	\$ 322,279	0.93%

GENERAL FUND



TYBEE ISLAND, GEORGIA

GENERAL FUND

FISCAL YEAR 2019-2019

BUDGET HIGHLIGHTS

The General Fund budget request for fiscal year 2019-2020 is \$ 15,040,105. The budget increased by 7.12% or \$1,071,137 from the current year's amended budget of \$13,968,968.

GENERAL FUND'S FUND BALANCE

As of June 30, 2018, the City of Tybee Island's General Fund ending that fiscal year with a fund balance of \$9,183,863; an decrease of (\$137,069) from the previous fiscal year. Of the \$9,183,863, only \$321,630.30 was non-spendable because this money was for prepaid expenses. The remaining spendable balance of \$8,862,232 was allocated to items committed by the City Council, \$6,422,489 and items assigned by the Finance Director, \$2,237,992. The detailed allocation of the June 30, 2018 fund balance is shown below along with current status of the City's general fund's fund balance.

General Fund June 30, 2018 Fund Balance Allocation	
Spendable	
Committed To:	Amount
Future capital projects	1,015,649.00
Retrofit Revolving Loan	30,000.00
Greenspace	400,000.00
Economic Stabilization	4,976,840.00
Total Committed	6,422,489.00

Assigned to:	Amount
Marine Rescue ADA	22,500.00
Community Development Project	1,500.00
FY 2019 Budget	1,870,091.00
Beach renourishment	300,000.00
Salt Meadows	16,761.00
Palm Up Tree Replacement Project	27,140.00
Total Assigned	2,237,992.00

Unrestricted	201,751.43
Total Spendable Fund Balance	8,862,232.43

Non-Spendable	
Non-spendable:	Amount
Prepaid Expenses	321,630.30
Advances to other funds	0.00
Total Nonspendable	321,630.30

June 30 2018-Total Fund Balance	9,183,862.73
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General Fund May 29, 2019 Fund Balance	
Spendable	
	Amount
July 1, 2018 Beginning Fund Balance	9,183,862.73
Budgeted: Transfer to Solid Waste Fund	(280,724.00)
Budgeted: Transfer to Emergency 911 Fund	(291,268.00)
Budgeted: Transfer to SPLOST 2003 Fund	(300,000.00)
Budgeted: Transfer to Debt Service Fund	(245,899.00)
Total General Supplement of Other Funds:	(1,117,891.00)
Subtotal Spendable Fund Balance:	8,065,971.73
General Fund Revenues on May 29, 2019:	9,135,916.72
General Fund Expenditures on May 29, 2019:	(9,633,192.05)
General Fund Net Profit (Loss):	(497,275.33)
Prepaid Expenses	(407,777.00)
Total Spendable Fund Balance May 29, 2019	7,160,919.40

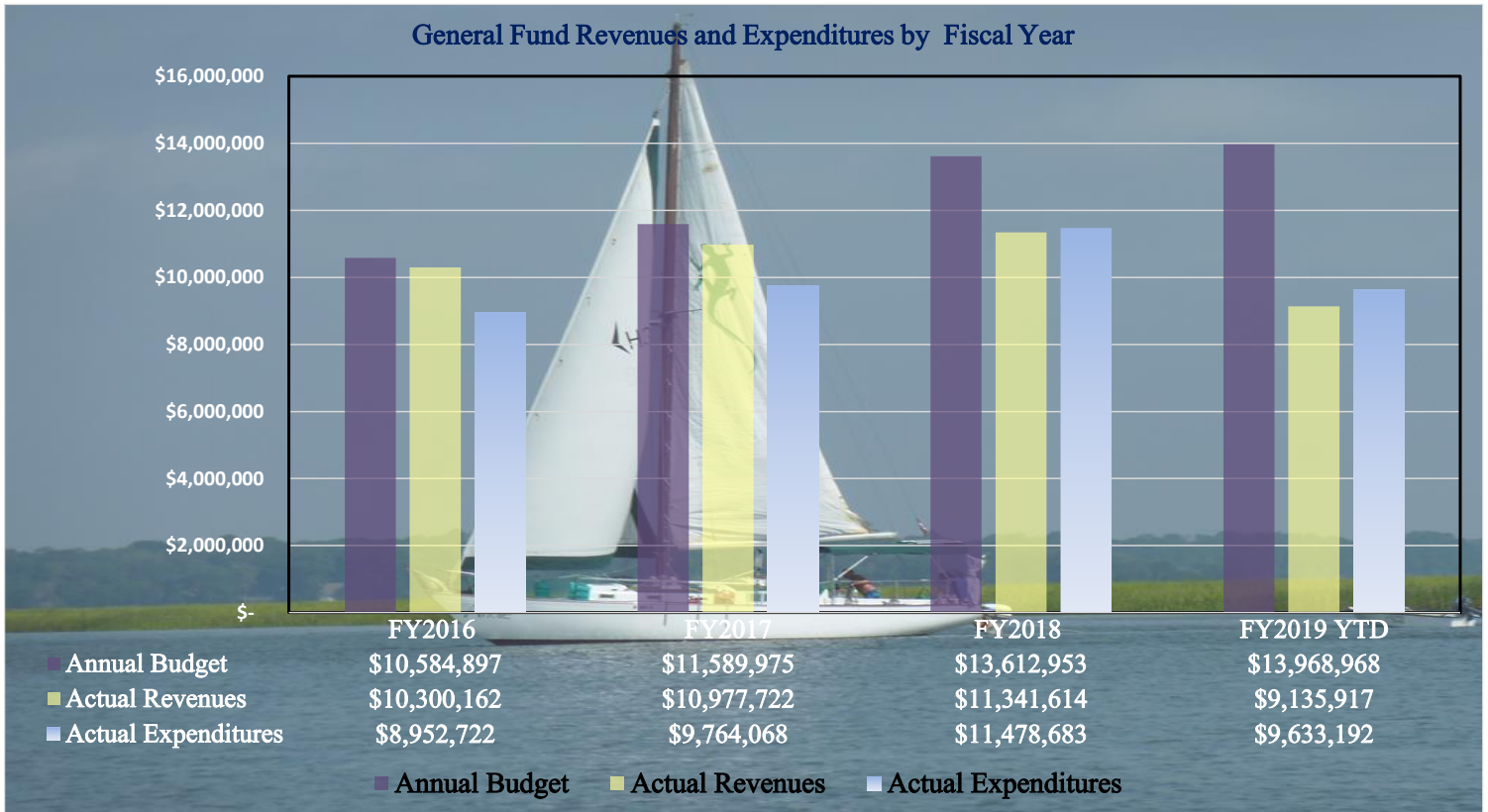
The City is anticipating increasing the fiscal year ending June 30, 2019 by at least a minimum of \$500,000. The current FY2020 budget proposal is 7.12% higher than the current budget. The FY2020 proposed budget will require the City to use \$3,357,225 from the fund balance to cover the expenditure requests.

City of Tybee Island

General Fund Summary Information

The City's proposed General Fund revenue budget for fiscal year 2019-2020 is \$15,259,605 which is an increase from the current year's budget by \$1,290,637. The schedule below shows a summary of the General Fund revenue and expenditures that includes the actual expenditures for fiscal years, 2016, 2017, 2018, and year-to-date for 2019.

The schedule below shows the three year history of the annual budget comparing the actual revenues and expenditures for fiscal years 2016, 2017, 2018 and 2019.



City of Tybee Island

This schedule shows the budget variance and percentage of the budget changes between fiscal years 2019 and 2020.

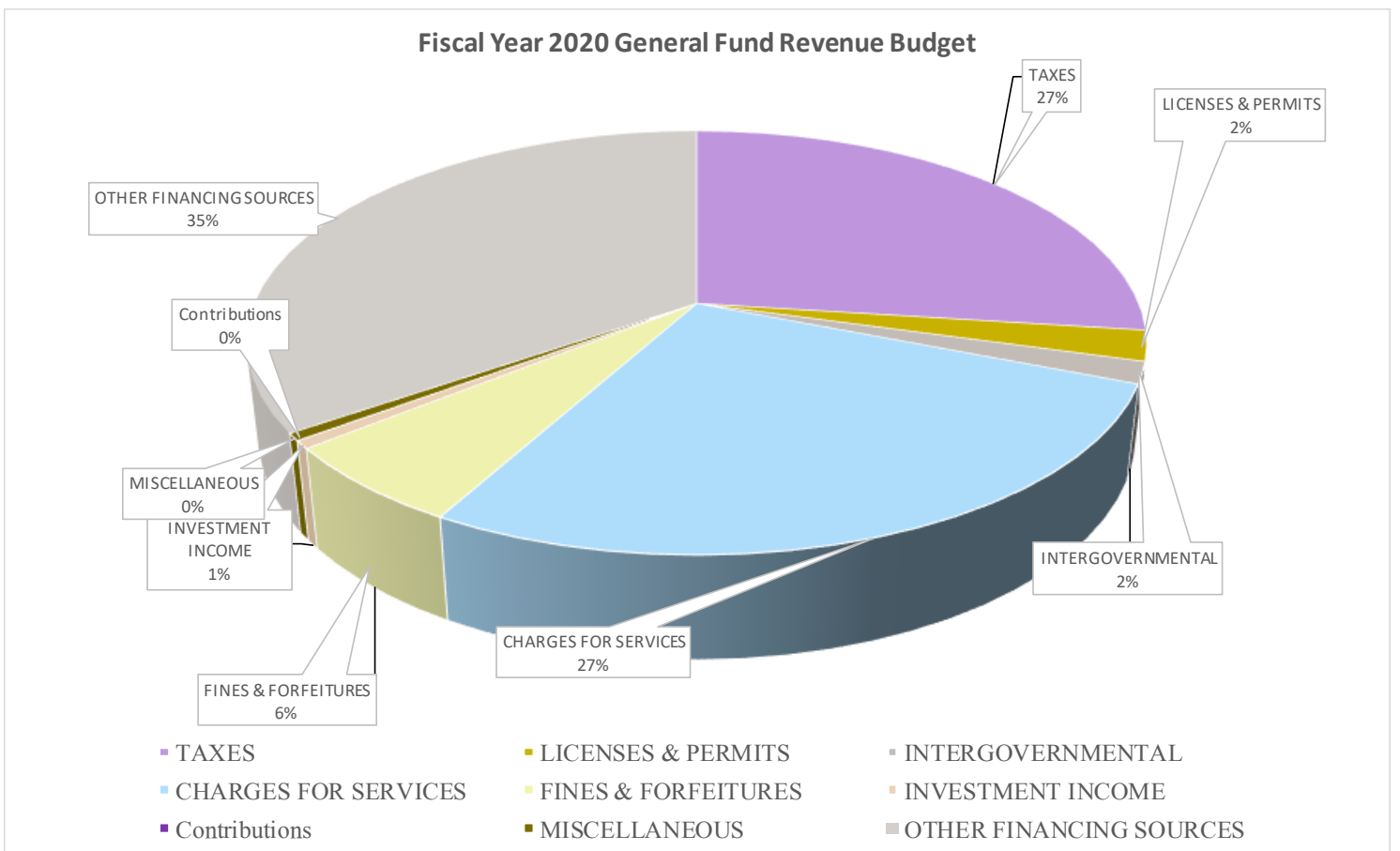
SUMMARY COMPARISON OF GENERAL FUND ANNUAL REVENUES							
DEPARTMENTS \ DIVISIONS	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	BUDGET VARIANCE	% CHANGE
Taxes	4,124,391	4,242,208	4,340,283	4,292,702	4,125,290	(167,412)	-4.06%
Licenses and Permits	223,922	260,294	391,537	376,440	353,040	(23,400)	-6.63%
Intergovernmental	58,274	40,059	198,030	307,976	250,000	(57,976)	-23.19%
Charges for Services	3,411,952	3,508,405	3,409,802	3,521,312	4,133,350	612,038	14.81%
Fines and Forefeitures	857,906	1,112,262	1,017,757	999,763	938,000	(61,763)	-6.58%
Investment Income	17,756	19,397	62,953	90,000	90,000	0	0.00%
Contributions & Donations	410	200	600	0	3,000	3,000	100.00%
Miscellaneous	39,263	213,103	290,702	137,912	84,200	(53,712)	-63.79%
Other Financing Sources	1,566,287	1,581,793	1,629,948	4,242,863	5,282,725	1,039,862	19.68%
Total Revenues	10,300,162	10,977,722	11,341,614	13,968,968	15,259,605	1,290,637	8.46%

SUMMARY COMPARISON OF GENERAL FUND ANNUAL EXPENDITURES							
DEPARTMENTS \ DIVISIONS	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	BUDGET VARIANCE	% CHANGE
Mayor and Council	204,165	189,037	227,186	212,348	212,348	0	0.00%
Clerk of Council	97,006	96,678	97,771	113,155	114,971	1,816	1.58%
City Manager	198,142	285,408	345,564	560,085	372,672	(187,413)	-50.29%
Licensing	0	0	0	0	62,395	62,395	100.00%
Finance	119,898	127,955	133,005	141,915	202,907	60,992	30.06%
Finance - Accounting	175,456	150,960	165,106	364,406	381,302	16,896	4.43%
Finance - Revenue Admin	41,404	15,785	0	0	0	0	0.00%
Finance - A/P	39,858	30,252	30,693	35,520	33,358	(2,162)	-6.48%
Finance - Payroll	33,845	(15,352)	41,834	53,589	54,254	665	1.23%
Law	231,538	282,095	192,483	247,000	278,000	31,000	11.15%
Information Technology	470,836	565,001	647,452	686,117	728,257	42,140	5.79%
Human Resources	101,656	109,616	114,785	132,060	144,435	12,375	8.57%
Bldg Maint & Allocations	276,877	381,259	315,217	756,656	595,713	(160,943)	-27.02%
Municipal Court	12,400	126,223	142,636	306,367	290,000	(16,367)	-5.64%
Police Administration	2,279,993	2,221,205	2,390,931	2,552,089	3,172,812	620,723	19.56%
Beach Patrol	118,636	213,881	296,682	333,232	0	(333,232)	-100.00%
Animal Control	0	0	0	0	53,779	53,779	100.00%
Fire Administration	336,202	424,509	519,691	880,826	1,621,911	741,085	45.69%
Emergency Management	64,349	68,132	77,739	89,582	98,946	9,364	9.46%
Public Works Administration	1,601,502	1,337,881	1,474,317	1,936,342	1,486,743	(449,599)	-30.24%
Storm Drainage	7,500	7,500	124,261	399,786	338,658	(61,128)	-18.05%
Solid Waste Collection	256,174	105,409	115,991	90,000	236,292	146,292	61.91%
Fleet Maintenance	0	0	0	0	371,943	371,943	100.00%
Cultural & Recreation	97,217	100,035	99,844	108,300	161,800	53,500	33.07%
Recreation Centers	158,450	166,783	168,450	168,950	168,950	0	0.00%
Lifeguards	404,377	399,877	263,096	349,943	324,514	(25,429)	-7.84%
Beach Related	78,317	99,878	506,684	120,000	124,000	4,000	3.23%
Museums	34,836	61,337	54,337	70,212	45,212	(25,000)	-55.30%
Parks Administration	235,960	253,099	240,458	249,814	297,432	47,618	16.01%
Park Areas - Concession	19,829	100,559	71,985	65,700	73,500	7,800	10.61%
Parkways and Boulevards	0	20,060	46,530	494,200	275,000	(219,200)	-79.71%
Zoning and Inspection	244,892	247,488	321,806	717,630	749,549	31,919	4.26%
Main Street	95,184	94,354	91,380	121,973	121,803	(170)	-0.14%
South Beach	17,170	35,294	16,017	68,750	39,000	(29,750)	-76.28%
Non-Profit Agencies	65,274	39,546	49,194	117,475	53,155	(64,320)	-121.00%
Parking Services	440,559	522,355	587,065	512,572	678,122	165,550	24.41%
Debt Service	74,942	70,529	9,648	0	0	0	0.00%
Other Financing Uses	318,276	829,439	1,498,986	912,374	1,295,872	383,498	29.59%
Total Expenditures	8,952,722	9,764,068	11,478,826	13,968,968	15,259,605	1,290,637	8.46%
NET INCOME (LOSS)	1,347,440	1,213,654	(137,212)	0	0		



General Fund Revenues

SUMMARY COMPARISON OF GENERAL FUND ANNUAL REVENUES							
	FY2016	FY2017	FY2018	FY2019	FY2020	BUDGET	
DEPARTMENTS\DIVISIONS	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	VARIANCE	% CHANGE
Taxes	4,124,391	4,242,208	4,340,283	4,292,702	4,125,290	(167,412)	-4.06%
Lcenses and Permits	223,922	260,294	391,537	376,440	353,040	(23,400)	-6.63%
Intergovernmental	58,274	40,059	198,030	307,976	250,000	(57,976)	-23.19%
Charges for Services	3,411,952	3,508,405	3,409,802	3,521,312	4,133,350	612,038	14.81%
Fines and Forfeitures	857,906	1,112,262	1,017,757	999,763	938,000	(61,763)	-6.58%
Investment Income	17,756	19,397	62,953	90,000	90,000	0	0.00%
Contributions & Donations	410	200	600	0	3,000	3,000	100.00%
Miscellaneous	39,263	213,103	290,702	137,912	84,200	(53,712)	-63.79%
Other Financing Sources	1,566,287	1,581,793	1,629,948	4,242,863	5,282,725	1,039,862	19.68%
Total Revenues	10,300,162	10,977,722	11,341,614	13,968,968	15,259,605	1,290,637	8.46%



City of Tybee Island



The revenues generated from operations is \$9,976,880 with the remaining balance coming from Hotel-Motel Excess Taxes Fund, \$1,706,000 and prior year's fund balance, \$3,576,725 which are reported in the Other Financing Sources category. The actual operating revenues increased by \$250,775. The schedules below compares the fiscal year 2019 and 2020's net operating revenue and other financing sources.

NET OPERATING REVENUES BUDGET COMPARISON

	FY2020	FY2019	Difference
Revenue Budget:	15,259,605.00	13,968,968.00	1,290,637.00
Less: Other Financing Sources:	5,282,725.00	4,242,863.00	1,039,862.00
Net Operating Budget:	9,976,880.00	9,726,105.00	250,775.00

OTHER FINANCING SOURCES DETAIL COMPARISON

	FY2020	FY2019	Difference
Transfer in from Hotel-Motel Fund:	1,706,000.00	1,642,313.00	63,687.00
Sale of Assets:	-	53,205.00	(53,205.00)
Prior year fund Balance:	3,576,725.00	2,547,345.00	1,029,380.00
	5,282,725.00	4,242,863.00	1,039,862.00

General Fund Detail Information

The table below explains the information included in the budget request report.

COLUMNS	COLUMN TITLE	COLUMN DESCRIPTION
A	FY2020 & Budget Request	= Represents the Department Head's fiscal year 2020 proposed budget request.
B	Budget Change 2019 vs. 2020	= Represents the difference between the current budget (purple) and the department's budget request for FY20
C	FY2019 Current Budget	= Represents fiscal year 2018-2019's current budget for each line item in the department's budget.
D	YTD	= Represents fiscal year 2018-2019's year-to-date and encumbered revenues or expenses for each line item.
E	FY2019 Budget Balance	= Represents the fiscal year 2018-2019's budget balance for each line item in the fund.
F	FY2018 Actual	= Represents the fiscal year 2017-2018 actual audited revenue or expense balances for each line item in the fund.
G	FY2017 Actual	= Represents the fiscal year 2016-2017 actual audited revenue or expense balances for each line item in the fund.

Property taxes include real and personal property, motor vehicle, mobile homes, and intangibles taxes. This category represents 28% of the total FY 2020 budgeted general fund revenues. These taxes are estimated on growth of the City approved millage rates adopted by the City Council. Current economic conditions have shown property values increasing. Values have been increasing due to rising property values (re-assessments) and growth due to new construction. The current mileage rate is 3.931.

Tax Revenue

Taxes - Budget \$4,125,290 decreased by \$167,412

- 100.00.31.1100 - Real Property Tax (current) budget of \$1.6M is expected to increase by \$32,813;
- 100.00.31.1310, Motor Vehicle Tax Tag Settlement – will decrease by (\$1,300);
- 100.00.31.1315, TAVT Motor Vehicle Tax, will remain unchanged;
- 100.00.31.1710, Franchise – Electric may decrease by (\$10,000);
- 100.00.31.1750, Cable TV will remain unchanged;
- 100.00.31.3100 Sales & Use Tax Revenue (LOST) is expected to decrease by \$127,000 based on current year’s actuals;
- 100.00.31.3103, Energy Excise Tax may increase by \$8,000 based on the prior years’ actual balances;
- 100.00.31.4300, Alcohol 3% Tax may remain decrease by (\$20,000); and
- 100.00.31.6200, Insurance Premium Tax may decrease by (23,950).

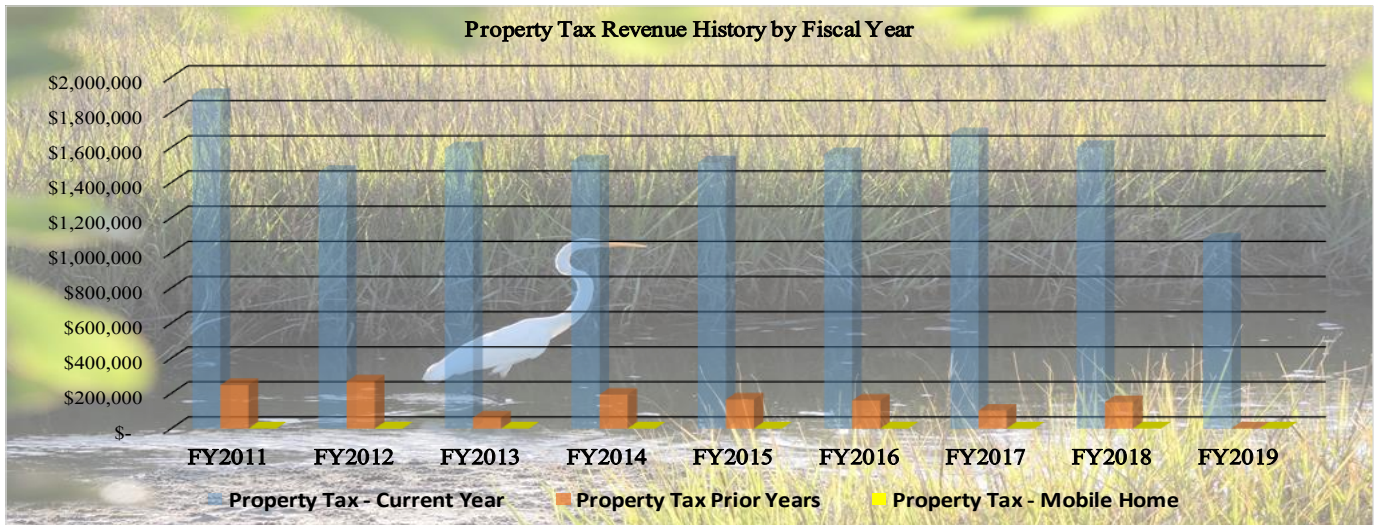
FUND DEPT OBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017
		BUDGET REQUEST	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED	BUDGET BALANCE	ACTUAL	ACTUAL
GENERAL FUND REVENUES - TAXES								
100 0000 31 1100	Real Property Tax - Current	1,600,000.00	32,813.00	1,567,187.00	1,048,428.23	518,758.77	1,601,808.22	1,675,073.36
100 0000 31 1200	Property Tax Prior Yrs	150,000.00	0.00	150,000.00	0.00	150,000.00	214,886.01	102,418.17
100 0000 31 1310	Motor Vehicle Tax Tag Settl	5,500.00	(1,300.00)	6,800.00	5,841.99	958.01	32,367.28	17,525.36
100 0000 31 1315	TAVT - Motor Vehicle Tax	80,000.00	0.00	80,000.00	59,590.97	20,409.03	92,896.95	102,519.54
100 0000 31 1317	AVT Transportation Taxes	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00
100 0000 31 1320	Property Tax - Mobile Homes	150.00	30.00	120.00	55.96	64.04	267.91	353.08
100 0000 31 1340	Personal Property - Intangi	30,000.00	0.00	30,000.00	16,520.74	13,479.26	29,275.52	33,584.82
100 0000 31 1600	Real Estate Trans Tax	10,000.00	0.00	10,000.00	8,018.70	1,981.30	13,629.20	15,741.67
100 0000 31 1710	Franchise Tax Electric	320,000.00	(10,000.00)	330,000.00	0.00	330,000.00	295,602.93	322,938.39
100 0000 31 1750	Franchise Tax - Cable TV	130,000.00	0.00	130,000.00	68,799.74	61,200.26	133,013.16	133,088.24
100 0000 31 1760	Franchise Tax Telephone	7,000.00	(3,000.00)	10,000.00	3,276.21	6,723.79	7,953.08	9,527.90
100 0000 31 3100	Sales & Use Tax Rev (LOST)	1,200,000.00	(127,000.00)	1,327,000.00	688,349.27	638,650.73	1,267,703.00	1,197,236.41
100 0000 31 3103	Energy Excise Tax	20,000.00	8,000.00	12,000.00	10,541.22	1,458.78	24,268.03	25,355.57
100 0000 31 4200	Alcohol Bev Excise Tax	180,000.00	(20,000.00)	200,000.00	106,049.22	93,950.78	197,182.92	207,407.40
100 0000 31 4300	Local 3% Alcohol Tax	130,000.00	(22,905.00)	152,905.00	86,258.38	66,646.62	152,604.85	139,172.94
100 0000 31 4920	Fireworks Excise Tax	40.00	0.00	40.00	23.43	16.57	0.00	0.00
100 0000 31 6100	Business-Occupational Tax	65,000.00	0.00	65,000.00	42,185.00	22,815.00	70,178.00	62,921.50
100 0000 31 6101	Admin Fees - Business Licen	4,100.00	0.00	4,100.00	3,420.00	680.00	5,370.00	4,940.00
100 0000 31 6200	Insurance Premium Tax	190,000.00	(23,950.00)	213,950.00	213,949.75	0.25	198,386.00	186,618.26
100 0000 31 6225	Insurance Company Taxes	1,000.00	(100.00)	1,100.00	860.00	240.00	1,140.00	980.00
100 0000 31 9111	Int Delq Tax Real Property	300.00	0.00	300.00	0.00	300.00	275.23	3,191.20
100 0000 31 9900	Late Charge Revenues	1,200.00	0.00	1,200.00	553.86	646.14	1,474.86	1,613.81
31 Total	TAXES	4,125,290.00	(167,412.00)	4,292,702.00	2,362,722.67	1,929,979.33	4,340,283.15	4,242,207.62

City of Tybee Island



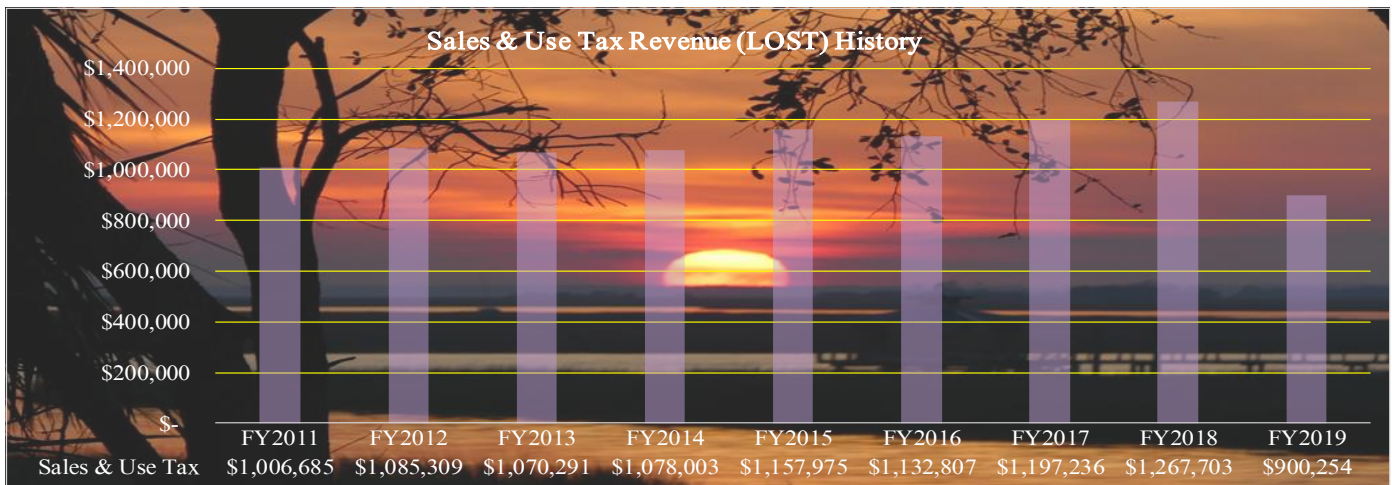
The City's primary source of taxes comes from Property Taxes and the Local Options Sales Taxes. The schedule and graph below shows the eight year history of the property taxes detailed line items of actual revenues collected from fiscal year 2011 through April 11 of fiscal year 2019:

Account Description	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Property Tax - Current Year	\$ 1,898,211	\$ 1,460,761	\$ 1,594,298	\$ 1,519,974	\$ 1,514,647	\$ 1,561,422	\$ 1,675,073	\$ 1,601,808	\$ 1,075,190
Property Tax Prior Years	\$ 247,432	\$ 268,296	\$ 62,989	\$ 192,829	\$ 165,048	\$ 159,759	\$ 102,418	\$ 150,000	\$ -
Property Tax - Mobile Home	\$ 383	\$ 507	\$ 260	\$ 359	\$ 368	\$ 316	\$ 353	\$ 268	\$ 192
Total	\$ 2,145,643	\$ 1,729,057	\$ 1,657,287	\$ 1,712,804	\$ 1,679,695	\$ 1,721,181	\$ 1,777,491	\$ 1,751,808	\$ 1,075,190



The schedule and graph below show the eight year history of the Local Options Sales Tax revenues.

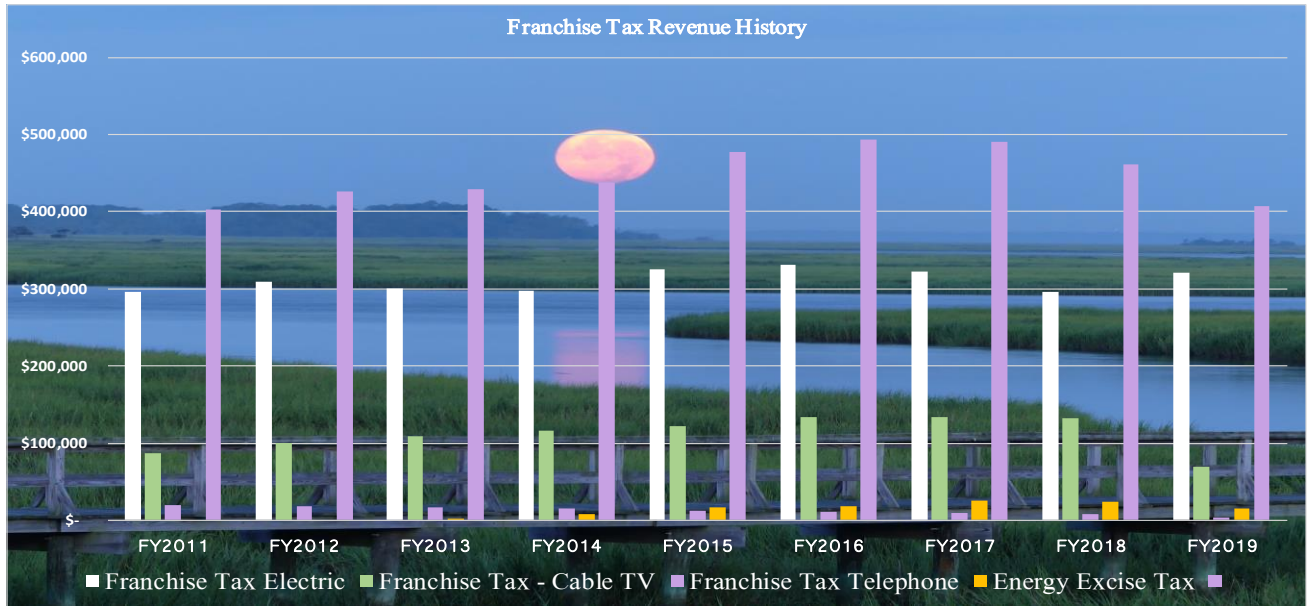
Account Description	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Sales & Use Tax	\$ 1,006,685	\$ 1,085,309	\$ 1,070,291	\$ 1,078,003	\$ 1,157,975	\$ 1,132,807	\$ 1,197,236	\$ 1,267,703	\$ 900,254



City of Tybee Island

Franchise Taxes are the fees charged to utility companies for use of City streets and rights-of-ways to conduct their private business of delivering telephone, cable television and electricity services. The schedule and graph below show the history of actual revenue collects for franchise taxes from fiscal years 2011 through April 11, 2019 fiscal year 2019.

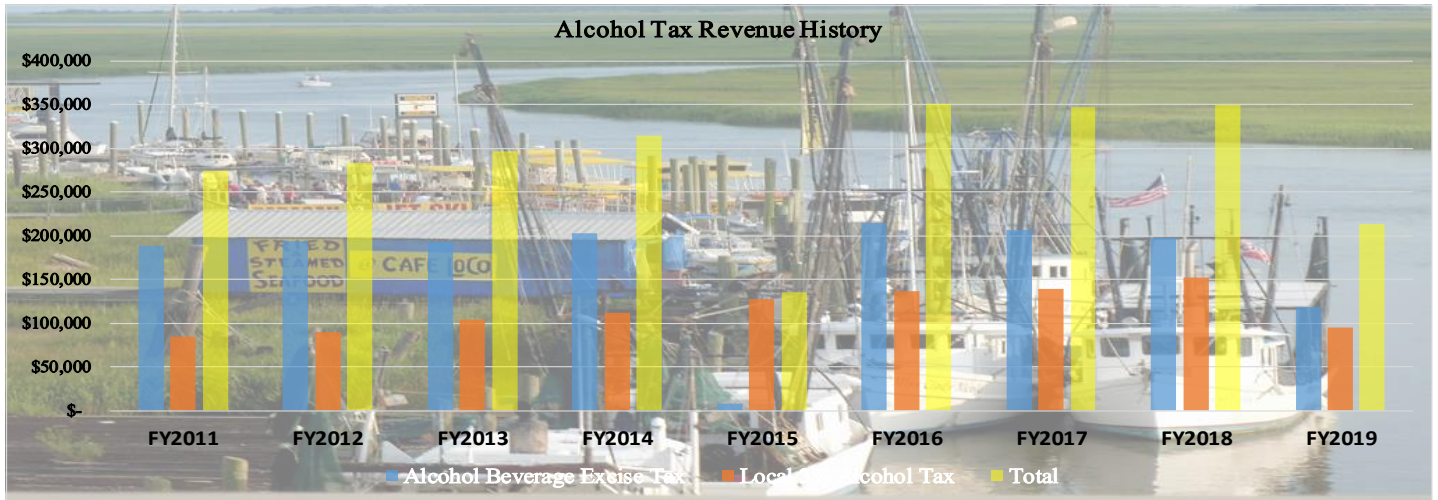
Account Description	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Franchise Tax Electric	\$ 296,456	\$ 308,974	\$ 301,042	\$ 297,795	\$ 325,361	\$ 330,927	\$ 322,938	\$ 295,603	\$ 320,517
Franchise Tax - Cable TV	\$ 86,585	\$ 99,656	\$ 108,588	\$ 116,248	\$ 122,358	\$ 133,620	\$ 133,088	\$ 133,013	\$ 68,800
Franchise Tax Telephone	\$ 19,661	\$ 17,990	\$ 16,825	\$ 15,188	\$ 12,941	\$ 10,703	\$ 9,528	\$ 7,953	\$ 3,276
Energy Excise Tax	\$ -	\$ -	\$ 2,346	\$ 8,179	\$ 16,299	\$ 17,642	\$ 25,356	\$ 24,268	\$ 15,189
	\$ 402,702	\$ 426,620	\$ 428,800	\$ 437,409	\$ 476,959	\$ 492,892	\$ 490,910	\$ 460,837	\$ 407,782



City of Tybee Island

Alcohol Taxes Beverage Taxes are levied on the sale, distribution, or consumption of selected goods and services. Included in this category and taxes imposed on the distribution of distilled spirits, malt beverages, and wine. Taxes are also imposed on the sale of distilled spirits by the drink. The schedule and graph below show the history of actual revenue collects for alcohol taxes from fiscal years 2011 through 2019.

Account Description	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Alcohol Beverage Excise Tax	\$ 188,947	\$ 193,536	\$ 192,782	\$ 203,002	\$ 8,266	\$ 214,491	\$ 207,407	\$ 197,183	\$ 118,411
Local 3% Alcohol Tax	\$ 84,881	\$ 89,810	\$ 103,620	\$ 111,513	\$ 127,643	\$ 136,502	\$ 139,173	\$ 152,605	\$ 95,425
Total	\$ 273,828	\$ 283,346	\$ 296,401	\$ 314,514	\$ 135,909	\$ 350,993	\$ 346,580	\$ 349,788	\$ 213,837



Licenses & Permit Revenues

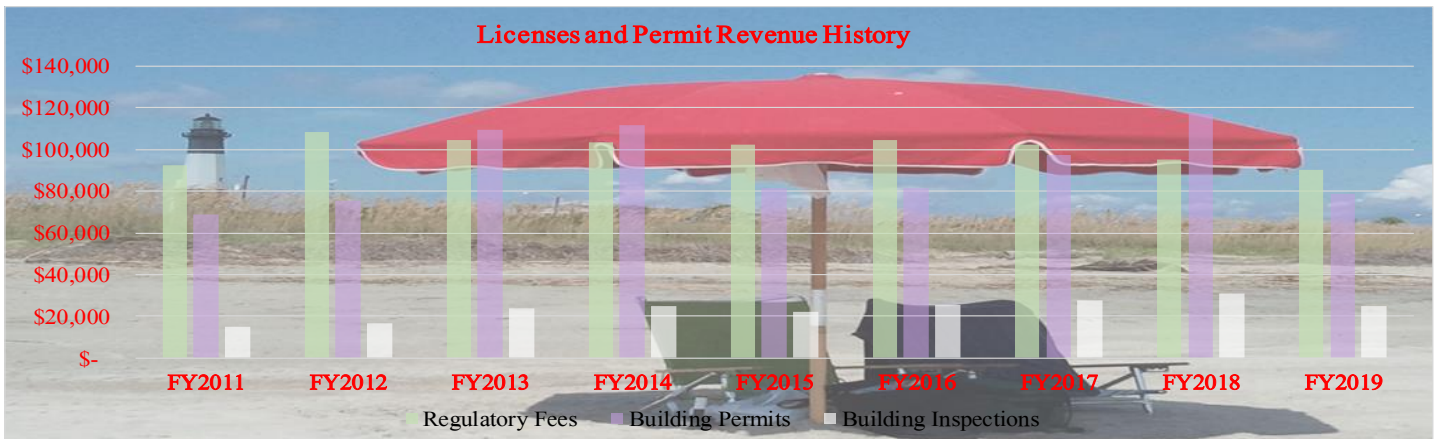
Licenses & Permits - Budget \$353,040 decreased by (\$23,400)

- 100.00.32.2990, Engineering Review increased by \$1,000;
- 100.00.32.3000, Regulatory Fees will have the alcohol license fee separated out into its own line item;
- 100.00.32.3101, Building Permits decreased by (\$12,000);
- 100.00.32.3200, Filming Permits will remain unchanged;
- 100.00.32.3900, Zoning Variance Requests will remain unchanged;
- 100.00.32.3912, Short Term Registration decreased by (\$10,000) and
- 100.00.32.3901, Recording Fees will remain unchanged.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
GENERAL FUND REVENUES - LICENSES AND PERMITS										
100	0000	32	1100	Alcohol Beverage License Fee	80,000.00	80,000.00	0.00	0.00	0.00	0.00
100	0000	32	1200	General Business Licenses	0.00	0.00	0.00	0.00	0.00	0.00
100	0000	32	2200	Non Business License Permit	0.00	0.00	0.00	0.00	0.00	0.00
100	0000	32	2990	Engineering Review	4,000.00	(1,000.00)	5,000.00	3,806.25	1,193.75	7,525.00
100	0000	32	2995	Land Disturbing Fees	100.00	0.00	100.00	0.00	100.00	300.00
100	0000	32	3000	Regulatory Fees	20,000.00	(80,000.00)	100,000.00	53,960.00	46,040.00	95,070.00
100	0000	32	3101	Building Permits	80,000.00	(12,000.00)	92,000.00	63,337.50	28,662.50	116,951.47
100	0000	32	3103	Palms Up Fees	100.00	(400.00)	500.00	0.00	500.00	0.00
100	0000	32	3120	Building Inspections	25,000.00	0.00	25,000.00	18,197.10	6,802.90	30,788.51
100	0000	32	3200	Film Permitting Fee	6,000.00	0.00	6,000.00	4,550.00	1,450.00	7,950.00
100	0000	32	3210	Regulatory Building/Inspection	0.00	0.00	0.00	0.00	0.00	0.00
100	0000	32	3900	Zoning Variance Requests	2,900.00	0.00	2,900.00	2,600.00	300.00	1,800.00
100	0000	32	3901	Recording Fees	1,600.00	0.00	1,600.00	2,575.00	(975.00)	3,750.00
100	0000	32	3912	Short-Term Registration	120,000.00	(10,000.00)	130,000.00	79,075.00	50,925.00	126,375.00
100	0000	32	4100	Business License Penalty	340.00	0.00	340.00	337.50	2.50	1,027.50
100	0000	32	4310	Penalty for Short-term Registration	13,000.00	0.00	13,000.00	12,905.00	95.00	0.00
32	Total		LICENSES AND PERMITS	353,040.00	(23,400.00)	376,440.00	241,343.35	135,096.65	391,537.48	260,294.48

The schedule and graph below show the eight year and 10 month history of the Licenses and Permit revenues.

Account Description	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Regulatory Fees	\$ 92,333	\$ 108,591	\$ 104,635	\$ 103,290	\$ 102,098	\$ 104,450	\$ 102,555	\$ 95,070	\$ 90,040
Building Permits	\$ 69,030	\$ 75,183	\$ 109,397	\$ 111,604	\$ 81,734	\$ 81,532	\$ 97,235	\$ 116,951	\$ 78,931
Building Inspections	\$ 14,893	\$ 16,920	\$ 23,787	\$ 24,686	\$ 21,983	\$ 25,286	\$ 27,437	\$ 30,789	\$ 24,927
	\$ 176,256	\$ 200,693	\$ 237,819	\$ 239,580	\$ 205,815	\$ 211,268	\$ 227,227	\$ 242,810	\$ 193,898



Intergovernmental Revenues

Intergovernmental: Budget \$250,000

Intergovernmental budget decreased by (\$57,976) from \$307,976 to \$250,000 due to the following reasons:

- 100.00.33.4400, LMIG Grant Revenue decreased by (\$42,975);
- 100.00.33.4410, GDOT Grant Revenues, is expected to remain unchanged.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017
				BUDGET REQUEST	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED	BUDGET BALANCE	ACTUAL	ACTUAL
GENERAL FUND REVENUES - INTERGOVERNMENTAL										
100	0000	33	1010	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
100	0000	33	1025	0.00	0.00	0.00	0.00	0.00	2,071.61	10,059.42
100	0000	33	1151	0.00	(15,000.00)	15,000.00	0.00	15,000.00	0.00	0.00
100	0000	33	4310	0.00	0.00	0.00	0.00	0.00	1,150.00	0.00
100	0000	33	4400	50,000.00	(42,976.00)	92,976.00	0.00	92,976.00	44,808.46	0.00
100	0000	33	4410	200,000.00	0.00	200,000.00	0.00	200,000.00	150,000.00	0.00
33	Total		INTERGOVERNMENTAL	250,000.00	(57,976.00)	307,976.00	0.00	307,976.00	198,030.07	40,059.42

Charges for Service Revenue

Charges for Service: Budget \$3,419,200

The Charges for Services primary source of revenue is the Parking revenue from parking fees and the sale of parking decals. The budget increased by \$612,038 from \$3,521,312 to \$4,133,350 due to the following reasons:

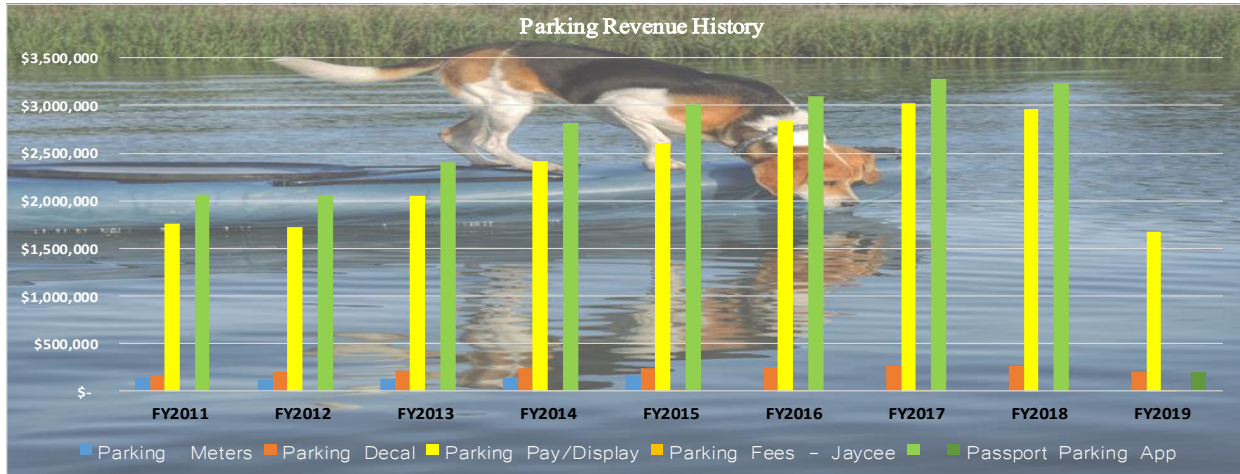
- 100.00.34.2900, Chatham County Salary Reimbursement, decreased by(\$8,000);
- 100.00.34.2906, Parking Cost Reimbursement is expected to decrease by (\$10,000);
- 100.00.34.4150, City Dump Revenue, may increase by \$1,000;
- 100.00.34.5415, Parking Revenue Meters budget is reallocated and included in the 100.00.34.5418, Parking Rev – Pay/Display line item due to the manner that the money is counted the coins from the parking meters cannot be separated from the coins collected from the pay & display machines; and
- 100.00.34.5418, Parking Pay/Display, the park revenue coin meters’ budget is included in this line item as well. This line item will increase by \$600,000 because additional parking spaces were added.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
GENERAL FUND REVENUES - CHARGES FOR SERVICES										
100	0000	34	1400 Printing-Duplicating Serv	1,500.00	0.00	1,500.00	1,745.25	(245.25)	2,149.01	2,073.05
100	0000	34	1910 Election Qualifying Fee	1,000.00	1,000.00	0.00	0.00	0.00	1,152.00	0.00
100	0000	34	2120 Police Svcs- Accident Rep	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	0000	34	2130 Spec Police Svcs- False Alarms	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	0000	34	2200 Fire Protect Subscriptions	13,000.00	1,000.00	12,000.00	11,466.90	533.10	13,656.50	14,547.64
100	0000	34	2900 Chatham Cty Salary Reimburs	70,000.00	(8,000.00)	78,000.00	49,251.69	28,748.31	79,384.27	81,014.35
100	0000	34	2903 Police Cost Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	0000	34	2904 Fire Cost Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	120.00
100	0000	34	2905 DPW Cost Reimbursement	800.00	(505.00)	1,305.00	1,303.71	1.29	850.00	400.00
100	0000	34	2906 Parking Cost Reimbursement	20,000.00	(10,000.00)	30,000.00	7,844.00	22,156.00	29,180.00	34,736.00
100	0000	34	4150 City Dump Revenue	20,000.00	1,100.00	18,900.00	15,869.00	3,031.00	24,656.00	35,905.00
100	0000	34	5415 Parking Revenue Meters	0.00	0.00	0.00	0.00	0.00	0.00	775.00
100	0000	34	5416 Parking Rev Decal/Multiday	240,000.00	0.00	240,000.00	155,860.41	84,139.59	265,635.00	261,725.00
100	0000	34	5418 Parking Rev- Pay/Display	3,500,000.00	600,000.00	2,900,000.00	1,425,852.42	1,474,147.58	2,960,126.33	3,018,415.87
100	0000	34	5419 Parking Revenue - Jaycee Pa	100.00	(25.00)	125.00	125.00	0.00	0.00	681.20
100	0000	34	5420 Processing Fee	1,200.00	0.00	1,200.00	951.50	248.50	1,498.50	1,396.50
100	0000	34	5421 Parking Revenue PassPort Mo	240,000.00	40,000.00	200,000.00	177,255.50	22,744.50	0.00	0.00
100	0000	34	6100 Animal Control-Shelter Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	0000	34	6410 Background Check Fees	500.00	(2,500.00)	3,000.00	405.00	2,595.00	590.00	3,486.50
100	0000	34	6901 Vehicle Impound Fees	100.00	(50.00)	150.00	150.00	0.00	0.00	0.00
100	0000	34	7501 City Facilities Rentals	25,000.00	(10,000.00)	35,000.00	19,125.00	15,875.00	29,350.00	36,675.00
100	0000	34	7502 Concession Sales	0.00	0.00	0.00	0.00	0.00	0.00	13,989.80
100	0000	34	7532 Vending Machine Revenue	0.00	0.00	0.00	0.00	0.00	1,414.83	2,059.43
100	0000	34	9301 Returned Ck Fees General	50.00	18.00	32.00	32.00	0.00	0.00	0.00
100	0000	34	9302 Returned Ck Fee MuniCourt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Total	CHARGES FOR SERVICES		4,133,350.00	612,038.00	3,521,312.00	1,867,301.38	1,654,010.62	3,409,802.44	3,508,335.34

City of Tybee Island

The schedule and graph below show the detailed parking service revenue line items collected from fiscal year 2011 through April 11, 2019:

Account Description	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Parking Meters	\$ 147,694	\$ 126,291	\$ 132,735	\$ 150,507	\$ 170,038	\$ 6,082	\$ 775	\$ 727	\$ -
Parking Decal	\$ 164,288	\$ 201,828	\$ 218,621	\$ 245,999	\$ 246,397	\$ 249,069	\$ 261,725	\$ 265,635	\$ 200,094
Parking Pay/Display	\$ 1,755,221	\$ 1,717,533	\$ 2,048,239	\$ 2,419,801	\$ 2,594,615	\$ 2,840,490	\$ 3,018,416	\$ 2,960,126	\$ 1,678,021
Passport Parking App	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,478
Parking Fees - Jaycee	\$ -	\$ -	\$ -	\$ 519	\$ 1,069	\$ 1,296	\$ 681	\$ -	\$ 156
Total	\$ 2,067,203	\$ 2,045,651	\$ 2,399,595	\$ 2,816,826	\$ 3,012,119	\$ 3,096,937	\$ 3,281,597	\$ 3,226,488	\$ 2,087,749



Fines and Forfeitures Revenue

Fines and Fees: Budget \$938,000

Fines and Fees budget decreased by (\$61,763) from \$999,763 to \$938,000 due to the following reasons:

- 100.00.35.1175, Fines and Violations – Police – will remain unchanged;
- 100.00.35.1174, Court Cost, may decrease by (\$4,700);
- 100.00.35.1172, Technology Fees, decreased by (57,063) because the City is not eligible to collect this fee any longer; and
- 100.00.35.1175, Fines and Violations – Parking Service, will remain unchanged.

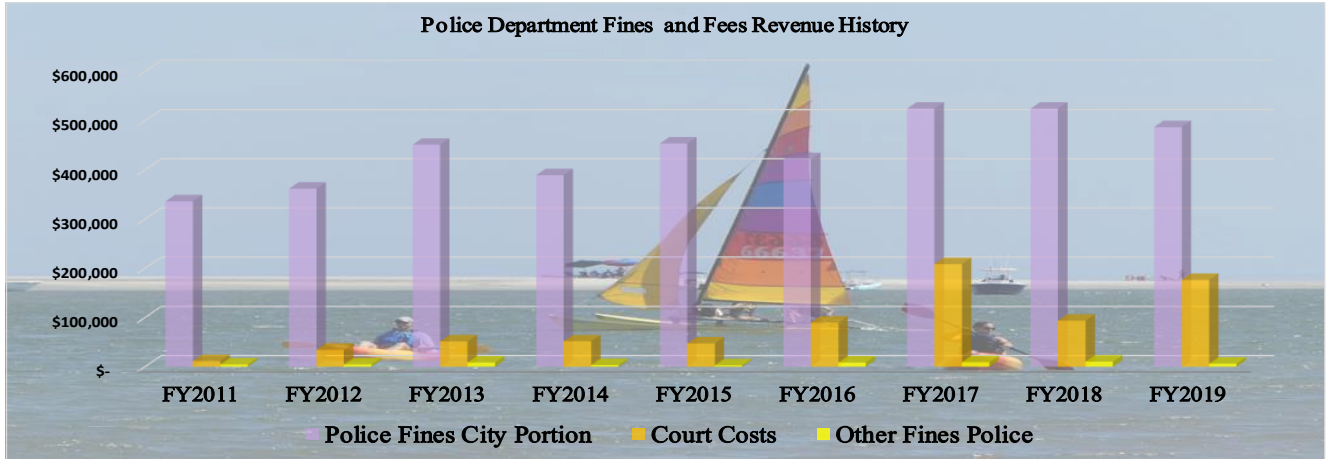
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
GENERAL FUND REVENUES - FINES AND FOREFTURES											
100	0000	35	1170	Police Fines City Portion	500,000.00	0.00	500,000.00	431,207.00	68,793.00	440,016.40	524,580.60
100	0000	35	1172	Information Tech Fees	0.00	(57,063.00)	57,063.00	59,471.44	(2,408.44)	36,904.38	41,009.52
100	0000	35	1174	Court Cost	130,000.00	(4,700.00)	134,700.00	156,533.57	(21,833.57)	93,892.32	208,801.45
100	0000	35	1175	Fines and Violations - Park	270,000.00	0.00	270,000.00	168,079.50	101,920.50	398,558.85	291,763.05
100	0000	35	1176	Late Fees - Parking	30,000.00	0.00	30,000.00	26,938.00	3,062.00	37,852.00	36,764.00
100	0000	35	1900	Other Fines Police/Court	8,000.00	0.00	8,000.00	5,212.00	2,788.00	10,532.75	9,343.50
35	Total		FINES AND FOREFTURES	938,000.00	(61,763.00)	999,763.00	847,441.51	152,321.49	1,017,756.70	1,112,262.12	

City of Tybee Island



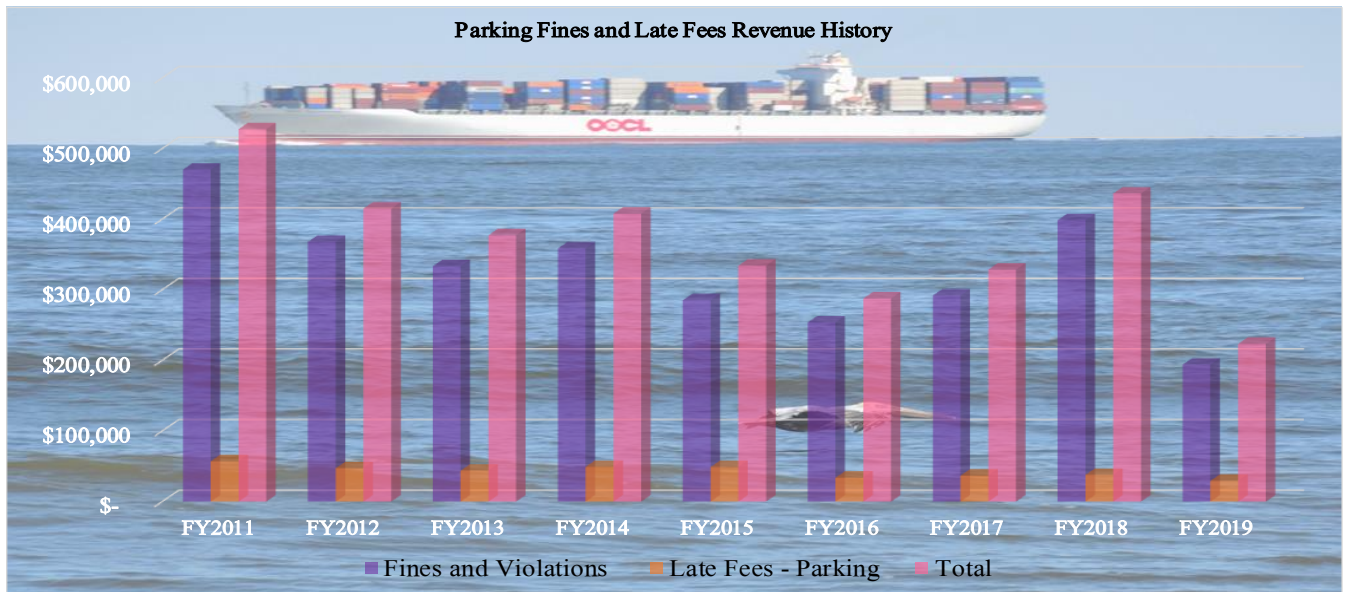
The graph and schedule below the nine year actual history of the Police Fines revenues by line item.

Account Description	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Police Fines City Portion	\$ 336,236	\$ 361,921	\$ 451,400	\$ 389,521	\$ 453,828	\$ 421,869	\$ 524,581	\$ 524,581	\$ 487,317
Court Costs	\$ 11,925	\$ 34,405	\$ 51,702	\$ 51,886	\$ 47,575	\$ 89,697	\$ 208,801	\$ 93,892	\$ 176,687
Other Fines Police	\$ 4,963	\$ 4,680	\$ 8,729	\$ 3,784	\$ 3,269	\$ 8,643	\$ 9,344	\$ 10,533	\$ 6,317
	\$ 353,124	\$ 401,006	\$ 511,830	\$ 445,190	\$ 504,672	\$ 520,209	\$ 742,726	\$ 629,006	\$ 670,320



The schedule and graph below show the nine year and nine month history of the Parking Service Fine, Penalty and Late Fees revenue by line item.

Parking Fines Revenue	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Fines and Violations	\$ 470,177	\$ 367,805	\$ 333,358	\$ 358,519	\$ 285,158	\$ 253,773	\$ 291,763	\$ 398,559	\$ 193,988
Late Fees - Parking	\$ 57,135	\$ 47,187	\$ 43,878	\$ 49,239	\$ 49,010	\$ 33,869	\$ 36,764	\$ 37,852	\$ 29,428
Total	\$ 527,312	\$ 414,992	\$ 377,236	\$ 407,758	\$ 334,168	\$ 287,642	\$ 328,527	\$ 436,411	\$ 223,416



Investment Income Revenue

Investment Income: Budget \$90,000

Investment Income budget will remain unchanged.

FUND DEPT OBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017
		BUDGET REQUEST	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED	BUDGET BALANCE	ACTUAL	ACTUAL
GENERAL FUND REVENUES - FINES AND FOREFITURES								
100 0000 36 1000	Interest Revenue	90,000.00	0.00	90,000.00	77,204.06	12,795.94	62,953.46	19,396.60
36 Total	INVESTMENT INCOME	90,000.00	0.00	90,000.00	77,204.06	12,795.94	62,953.46	19,396.60

Miscellaneous Revenue

Miscellaneous Revenue: Budget \$84,200

Miscellaneous Revenue budget will decreased by (\$53,712) from 137,912 to \$84,200.

FUND DEPT OBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017
		BUDGET REQUEST	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED	BUDGET BALANCE	ACTUAL	ACTUAL
GENERAL FUND REVENUES - MISCELLANEOUS								
100 0000 38 1002	Rent Cell Phone Antennas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100 0000 38 1003	Lease - Shrine Club	1,600.00	0.00	1,600.00	980.90	619.10	1,677.00	1,677.00
100 0000 38 1005	Rents-Royalty-Misc	0.00	0.00	0.00	0.00	0.00	0.00	1.00
100 0000 38 1006	Lease - North Beach Grill	66,000.00	0.00	66,000.00	38,500.00	27,500.00	66,275.00	33,061.70
100 0000 38 1008	NB Concession Stand Lease	14,400.00	0.00	14,400.00	8,400.00	6,000.00	12,000.00	0.00
100 0000 38 1010	Cremation Wall	200.00	0.00	200.00	225.00	(25.00)	225.00	225.00
100 0000 38 3000	Damaged Property Reimburse	0.00	0.00	0.00	0.00	0.00	50.00	0.00
100 0000 38 9003	Miscellaneous Revenue	1,000.00	(39,000.00)	40,000.00	203.00	39,797.00	50,646.63	71,710.72
100 0000 38 9100	Insurance Reimbursement	1,000.00	(14,712.00)	15,712.00	14,989.14	722.86	159,828.61	106,427.18
38 Total	MISCELLANEOUS	84,200.00	(53,712.00)	137,912.00	63,298.04	74,613.96	290,702.24	213,102.60

Contribution Revenue

Contributions Revenue: Budget \$3,000

Contributions Revenue budget will increased by \$3,000 from \$0 to \$3,000.

FUND DEPT OBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017
		BUDGET REQUEST	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED	BUDGET BALANCE	ACTUAL	ACTUAL
GENERAL FUND REVENUES - CONTRIBUTIONS								
100 0000 37 2100	Settlements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100 0000 37 4401	BHT Donations	3,000.00	3,000.00	0.00	0.00	0.00	600.00	200.00
37 Total	CONTRIBUTIONS	3,000.00	3,000.00	0.00	0.00	0.00	600.00	200.00

Other Financing Sources Revenue

Other Financing Sources: Budget \$5,282,725

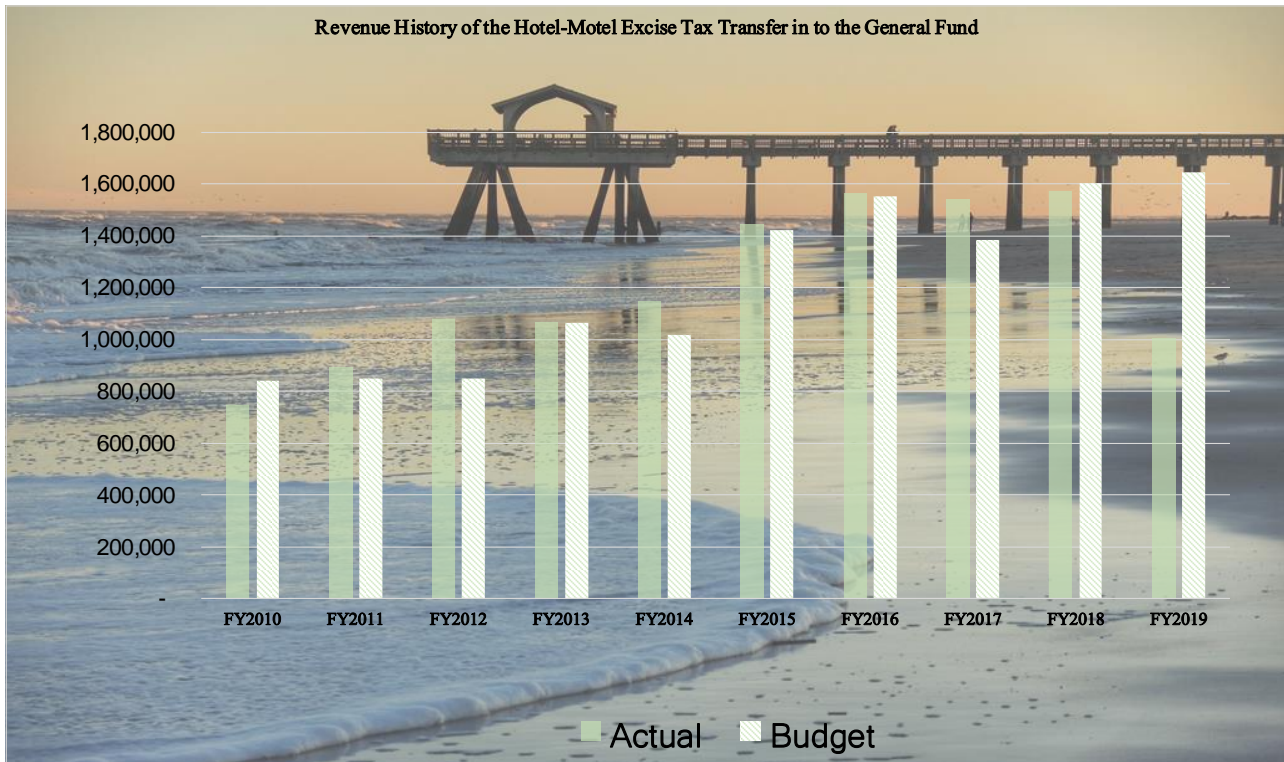
Other Financing Sources budget increased by \$1,139,862 from \$4,242,863 to \$5,282,725 due to the following reasons:

- 100.00.39.1200, Transfer in from Hotel-Motel Fund – Budget \$1,706,000: budget increased by \$63,687 from \$1,642,313, due to the additional 1% excise tax that maybe implemented on January 1, 2020;
- 100.00.39.1300, Prior Year Fund Balance Budget - \$3,551,725 increased by \$1,004,380. This line item is used to balance the difference between the expenditure over revenue shortage; the money will come from the City’s fund balance which was \$9,183,861 as of June 30, 2018.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
GENERAL FUND REVENUES - OTHER FINANCING SOURCES										
100	0000	39	1100	Transfer In	0.00	0.00	0.00	0.00	57,654.69	41,729.82
100	0000	39	1200	Transfer In Hotel Motel Tax	1,706,000.00	63,687.00	1,642,313.00	919,685.90	722,627.10	1,572,293.56
100	0000	39	1300	Prior Yr Fund Balance	3,576,725.00	1,029,380.00	2,547,345.00	0.00	2,547,345.00	0.00
100	0000	39	2100	Sale of Assets	0.00	(53,205.00)	53,205.00	53,203.46	1.54	0.00
39 Total OTHER FINANCING SOURCES				5,282,725.00	1,039,862.00	4,242,863.00	972,889.36	3,269,973.64	1,629,948.25	1,581,793.45
Grand Total				15,259,605.00	1,290,637.00	13,968,968.00	6,432,200.37	7,536,767.63	11,341,613.79	10,977,651.63

The schedule and graph below show the ten year budget and actual Hotel-Motel Excise Tax revenues transferred into the General Fund.

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Actual	747,392	892,733	1,080,702	1,064,419	1,150,998	1,443,316	1,566,290	1,540,064	1,572,294	1,005,507
Budget	840,000	850,000	850,000	1,061,000	1,018,000	1,421,386	1,553,000	1,385,000	1,601,886	1,642,313



General Fund Department Expenditures

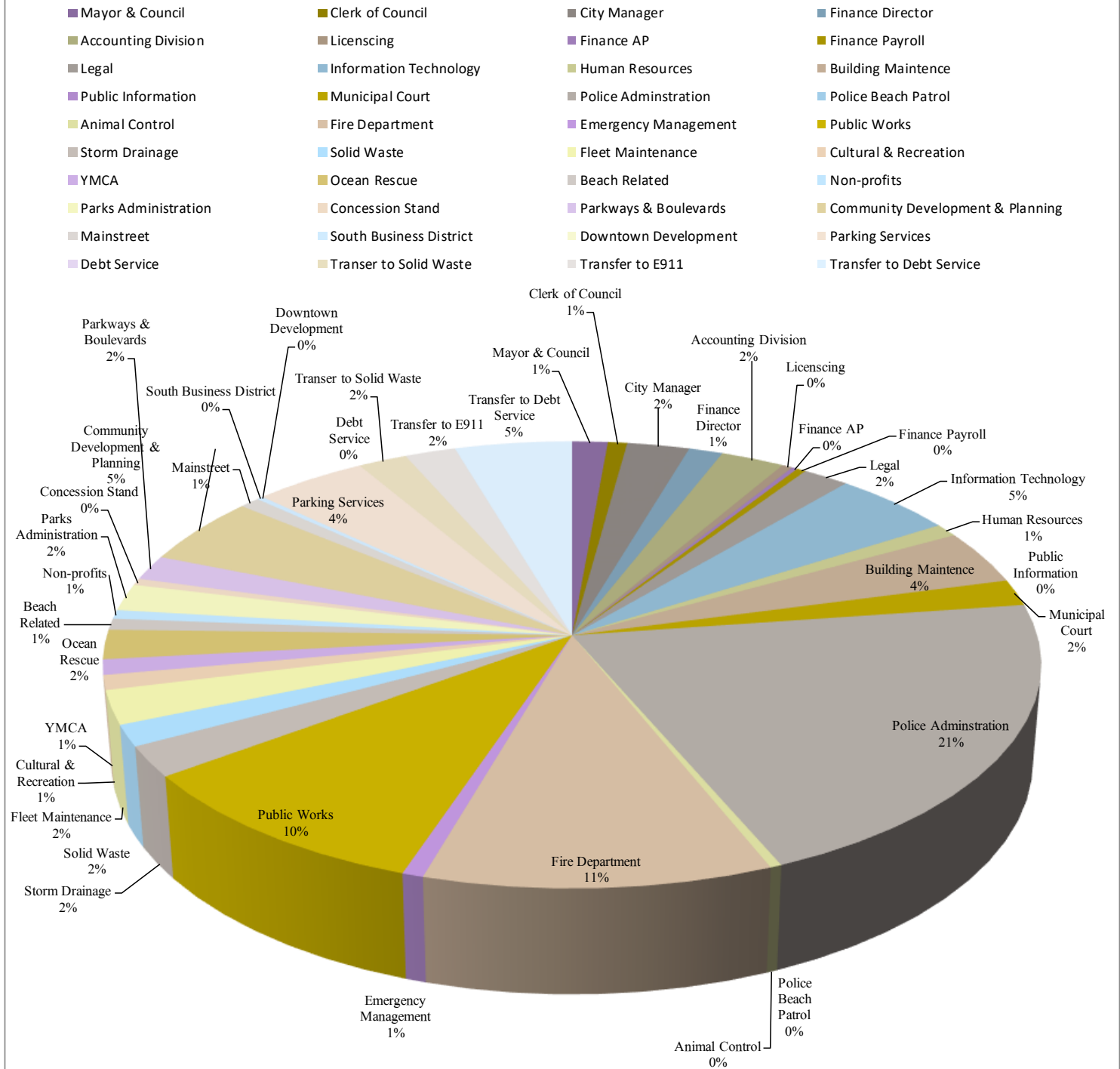
General Fund Summary Information

The schedule below shows a summary of the General Fund expenditures by department and divisions that includes the actual expenditures for fiscal years, 2016, 2017, 2018, the current budget fund for fiscal year 2019 and the proposed budget for fiscal year 2020. Also, the schedule shows the budget variance and percentage of the budget changes between fiscal year 2019 and 2020.

SUMMARY COMPARISON OF GENERAL FUND ANNUAL EXPENDITURES							
	FY2016	FY2017	FY2018	FY2019	FY2020	BUDGET	
DEPARTMENTS\DIVISIONS	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	VARIANCE	% CHANGE
Mayor and Council	204,165	189,037	227,186	212,348	212,348	0	0.00%
Clerk of Council	97,006	96,678	97,771	113,155	114,971	1,816	1.58%
City Manager	198,142	285,408	345,564	560,085	372,672	(187,413)	-50.29%
Licensing	0	0	0	0	62,395	62,395	100.00%
Finance	119,898	127,955	133,005	141,915	202,907	60,992	30.06%
Finance - Accounting	175,456	150,960	165,106	364,406	381,302	16,896	4.43%
Finance - Revenue Admin	41,404	15,785	0	0	0	0	0.00%
Finance - A/P	39,858	30,252	30,693	35,520	33,358	(2,162)	-6.48%
Finance - Payroll	33,845	(15,352)	41,834	53,589	54,254	665	1.23%
Law	231,538	282,095	192,483	247,000	278,000	31,000	11.15%
Information Technology	470,836	565,001	647,452	686,117	728,257	42,140	5.79%
Human Resources	101,656	109,616	114,785	132,060	144,435	12,375	8.57%
Bldg Maint & Allocations	276,877	381,259	315,217	756,656	595,713	(160,943)	-27.02%
Municipal Court	12,400	126,223	142,636	306,367	290,000	(16,367)	-5.64%
Police Administration	2,279,993	2,221,205	2,390,931	2,552,089	3,172,812	620,723	19.56%
Beach Patrol	118,636	213,881	296,682	333,232	0	(333,232)	-100.00%
Animal Control	0	0	0	0	53,779	53,779	100.00%
Fire Administration	336,202	424,509	519,691	880,826	1,621,911	741,085	45.69%
Emergency Management	64,349	68,132	77,739	89,582	98,946	9,364	9.46%
Public Works Administration	1,601,502	1,337,881	1,474,317	1,936,342	1,486,743	(449,599)	-30.24%
Storm Drainage	7,500	7,500	124,261	399,786	338,658	(61,128)	-18.05%
Solid Waste Collection	256,174	105,409	115,991	90,000	236,292	146,292	61.91%
Fleet Maintenance	0	0	0	0	371,943	371,943	100.00%
Cultural & Recreation	97,217	100,035	99,844	108,300	161,800	53,500	33.07%
Recreation Centers	158,450	166,783	168,450	168,950	168,950	0	0.00%
Lifeguards	404,377	399,877	263,096	349,943	324,514	(25,429)	-7.84%
Beach Related	78,317	99,878	506,684	120,000	124,000	4,000	3.23%
Museums	34,836	61,337	54,337	70,212	45,212	(25,000)	-55.30%
Parks Administration	235,960	253,099	240,458	249,814	297,432	47,618	16.01%
Park Areas - Concession	19,829	100,559	71,985	65,700	73,500	7,800	10.61%
Parkways and Boulevards	0	20,060	46,530	494,200	275,000	(219,200)	-79.71%
Zoning and Inspection	244,892	247,488	321,806	717,630	749,549	31,919	4.26%
Main Street	95,184	94,354	91,380	121,973	121,803	(170)	-0.14%
South Beach	17,170	35,294	16,017	68,750	39,000	(29,750)	-76.28%
Non-Profit Agencies	65,274	39,546	49,194	117,475	53,155	(64,320)	-121.00%
Parking Services	440,559	522,355	587,065	512,572	678,122	165,550	24.41%
Debt Service	74,942	70,529	9,648	0	0	0	0.00%
Other Financing Uses	318,276	829,439	1,498,986	912,374	1,295,872	383,498	29.59%
Total Expenditures	8,952,722	9,764,068	11,478,826	13,968,968	15,259,605	1,290,637	8.46%

The graph below shows percentage of the proposed budget requested by departments within the General Fund.

General Fund Expenditure Budget for Fiscal Year 2020



1110 - Governing Body

Statement of Service

The City Council is the legislative governing authority of the City. It consists of a six-member City Council and Mayor. The Mayor and all Council members are elected at large, serving staggered four-year terms. The Council is responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the City Staff.

Objectives for Fiscal Year 2019

- Identify and implement strategies that relate to realizing the City’s vision and mission.
- Protect and improve the quality of life for City residents by adopting policies that reflect the needs and desires of the majority of citizens living within the city.
- Facilitate implementation of the adopted short-term work program.
- Assist citizens in getting efficient resolutions to their concerns and inquiries regarding City services.

Council Vision Statement

City Council will work to provide the highest quality of life for those who live, work, or play in our community, and to foster an environment where businesses can prosper we will lead by:

1. Promoting safe, sustainable and balanced growth, meaning:
 - a. Aesthetically pleasing
 - b. Balance of business and commerce
 - c. Diverse population
 - d. Housing choices
 - e. Growth management
2. Demanding (taking a proactive approach to) natural resource preservation, meaning:
 - a. Environmental features
 - b. Greenspace
3. Demanding progressive and responsible government, meaning:
 - a. Open
 - b. Ethical
 - c. Efficient
 - d. Embracing change

Workload Measures

- Council Meetings: 19
- Work Shops: 5
- Ordinances Adopted: 8
- Resolutions adopted: 10
- Specially Called Meetings: 3
- Executive Sessions: 10

City of Tybee Island



CITY PERSONNEL		FY2020		FY2019	
	Position Grade	FullTime	PartTime	FullTime	PartTime
MAYOR AND COUNCIL MEMBERS					
Mayor	Elected	1	0	1	0
Council Members	Elected	6	0	6	0
MAYOR AND COUNCIL MEMBERS TOTAL		7	0	7	0

City of Tybee Island



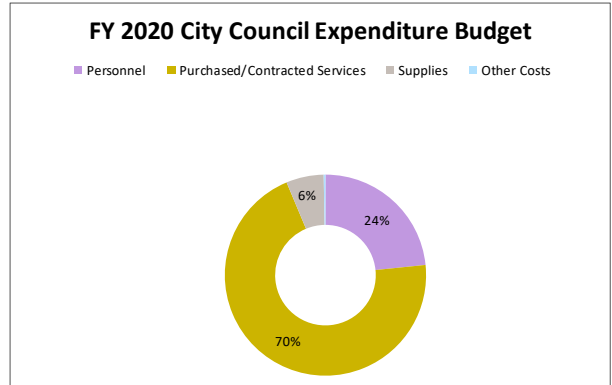
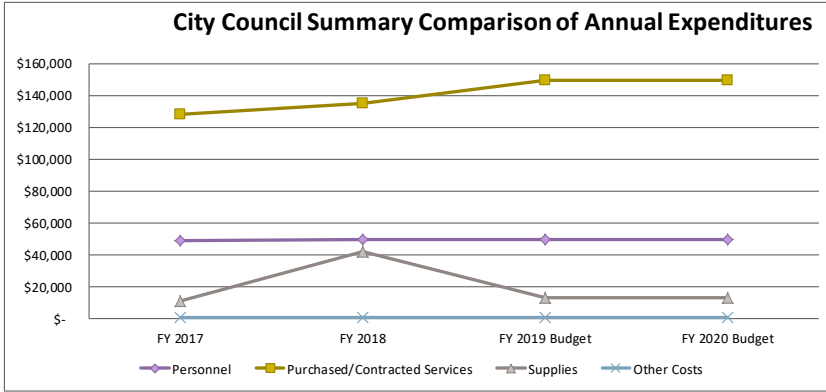
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
CITY COUNCIL										
100	1110	51	1100	Salaries & Wages	37,200.00	0.00	\$37,200.00	\$27,900.00	\$9,300.00	\$37,200.00
100	1110	51	1400	Employee Benefits	8,400.00	0.00	\$8,400.00	\$6,300.00	\$2,100.00	\$8,400.00
100	1110	51	2100	Health Insurance Benefits	560.00	0.00	\$560.00	\$367.10	\$192.90	\$243.03
100	1110	51	2200	FICA Social Sec Contribution	2,827.00	0.00	\$2,827.00	\$2,120.40	\$706.60	\$2,827.20
100	1110	51	2300	FICA Medicare Contribution	661.00	0.00	\$661.00	\$495.90	\$165.10	\$661.20
			51 Total	PERSONNEL	49,648.00	0.00	\$49,648.00	\$37,183.40	\$12,464.60	\$49,331.43
100	1110	52	1200	Professional Services	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1110	52	1201	Studies, Surveys, Consult	0.00	0.00	\$0.00	\$0.00	\$305.00	\$4,024.98
100	1110	52	2110	Garbage Charges	500.00	0.00	\$500.00	\$334.98	\$165.02	\$475.53
100	1110	52	3100	Property & Liability Insurance	98,000.00	0.00	\$98,000.00	\$61,666.67	\$36,333.33	\$98,800.00
100	1110	52	3220	Postage/ Freight	200.00	0.00	\$200.00	\$78.27	\$121.73	\$141.33
100	1110	52	3300	Advertisement	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1110	52	3400	Printing/Binding	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1110	52	3500	Training Ethics	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1110	52	3501	Travel & Related - Mayor	4,500.00	0.00	\$4,500.00	\$2,367.21	\$2,132.79	\$2,488.00
100	1110	52	3502	Council travel - Wanda Doyle	3,300.00	0.00	\$3,300.00	\$1,398.90	\$1,901.10	\$2,008.52
100	1110	52	3503	Council Travel- B. Brown	3,300.00	0.00	\$3,300.00	\$588.06	\$2,711.94	\$928.20
100	1110	52	3505	Council travel - B.Garbet	0.00	0.00	\$0.00	\$0.00	\$0.00	\$943.37
100	1110	52	3506	Council travel - Monty Parks	3,300.00	0.00	\$3,300.00	\$1,621.29	\$1,678.71	\$1,371.44
100	1110	52	3507	Council travel - Paul Wolf	300.00	0.00	\$300.00	\$181.13	\$118.87	\$341.10
100	1110	52	3508	Council Travel - J Livingston	3,300.00	0.00	\$3,300.00	(\$193.21)	\$3,493.21	\$938.26
100	1110	52	3509	Council - John Major	0.00	0.00	\$0.00	\$0.00	\$0.00	\$520.95
100	1110	52	3512	Council Travel- Jackson Butler	0.00	0.00	\$0.00	\$0.00	\$0.00	\$1,688.00
100	1110	52	3513	Council Travel - John Branigan	3,300.00	0.00	\$3,300.00	\$1,296.94	\$2,003.06	\$1,255.85
100	1110	52	3514	Council Travel - S Session	3,300.00	0.00	\$3,300.00	\$1,495.69	\$1,804.31	\$0.00
100	1110	52	3600	Dues and Membership Fees	12,000.00	0.00	\$12,000.00	\$12,350.26	(\$350.26)	\$12,972.91
100	1110	52	3700	Education & Training - Co	0.00	0.00	\$0.00	\$0.00	\$0.00	\$580.00
100	1110	52	3701	Education & Training - Majors	2,000.00	0.00	\$2,000.00	\$600.00	\$1,400.00	\$0.00
100	1110	52	3702	Education - Wanda Doyle	2,000.00	0.00	\$2,000.00	\$825.00	\$1,175.00	\$2,095.00
100	1110	52	3703	Education - B Brown	2,000.00	0.00	\$2,000.00	\$600.00	\$1,400.00	\$640.00
100	1110	52	3705	Education -B. Garbett	0.00	0.00	\$0.00	\$0.00	\$0.00	\$345.00
100	1110	52	3706	Education - M. Parks	2,000.00	0.00	\$2,000.00	\$865.00	\$1,135.00	\$2,145.00
100	1110	52	3710	Education - J Livingston	2,000.00	0.00	\$2,000.00	\$895.00	\$1,105.00	\$720.00
100	1110	52	3712	Education - Jackson Butler	0.00	0.00	\$0.00	\$0.00	\$0.00	\$2,025.00
100	1110	52	3713	Education - John Branigin	2,000.00	0.00	\$2,000.00	\$865.00	\$1,135.00	\$1,255.00
100	1110	52	3714	Education - S Sessions	2,000.00	0.00	\$2,000.00	\$600.00	\$1,400.00	\$0.00
			52 Total	PURCHASE CONTRACTED SERVICES	149,300.00	0.00	\$149,300.00	\$88,436.19	\$60,863.81	\$134,983.46
100	1110	53	1100	Supplies & Materials	1,500.00	0.00	\$1,500.00	\$1,266.09	\$233.91	\$26,430.13
100	1110	53	1210	Water/Sewer Charges	700.00	0.00	\$700.00	\$226.49	\$473.51	\$417.89
100	1110	53	1230	Electricity	6,500.00	0.00	\$6,500.00	\$4,737.45	\$1,762.55	\$7,510.86
100	1110	53	1270	Gasoline & Diesel Fuel	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1110	53	1310	Food - Officials & Function	3,500.00	0.00	\$3,500.00	\$2,320.48	\$1,179.52	\$5,293.01
100	1110	53	1600	Small Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$1,771.89
100	1110	53	1710	Volunteer Appreciation	300.00	0.00	\$300.00	\$0.00	\$300.00	\$0.00
100	1110	53	1720	Uniforms	300.00	0.00	\$300.00	\$300.00	\$0.00	\$899.55
			53 Total	SUPPLIES	12,800.00	0.00	\$12,800.00	\$8,850.51	\$3,949.49	\$42,323.33
100	1110	57	2100	Flowers	600.00	0.00	\$600.00	\$325.00	\$275.00	\$547.99
			57 Total	OTHER COSTS	600.00	0.00	\$600.00	\$325.00	\$275.00	\$547.99
			Grand Total		212,348.00	0.00	\$212,348.00	\$134,795.10	\$77,552.90	\$227,186.21

City of Tybee Island

1110 City Council

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 49,088	\$ 49,332	\$ 49,648	\$ 49,648
Purchased/Contracted Services	\$ 128,210	\$ 134,984	\$ 149,300	\$ 149,300
Supplies	\$ 11,239	\$ 42,323	\$ 12,800	\$ 12,800
Other Costs	\$ 500	\$ 548	\$ 600	\$ 600
	\$ 189,037	\$ 227,187	\$ 212,348	\$ 212,348

	FY 2020 Budget
Personnel	\$ 49,648
Purchased/Contracted Services	\$ 149,300
Supplies	\$ 12,800
Other Costs	\$ 600





1130 - Clerk of Council

Statement of Service

The mission of the City Clerk is to comply with Federal, State, and City mandates and regulations governing official City Council meetings, actions, and documentation; elections, codification of City Ordinances; and, City-wide policies and procedures concerning official government records.

Objectives

The goal of the City Clerk's office is to provide high quality records management for City employees, citizens, and customers at large. The City Clerk upholds integrity and encourages transparency; and works to improve the function of the City by maintaining its vital documents in a well-organized and readily available manner. The Clerk's office answers open records requests for the City, manages record retention, oversees the qualification of candidates for municipal elections, and ensures compliance with E-verify and SAVE. This department manages agendas and minutes for the City Council. It also maintains organized and accurate records of all contracts, agreements, resolutions, ordinances, and other documents related to the City of Tybee Island.

CITY PERSONNEL		FY2020		FY2019	
	Position Grade	FullTime	PartTime	FullTime	PartTime
Clerk of Council	112	1	0	1	0
CLERK OF COUNCIL DEPT TOTAL		1	0	1	0

City of Tybee Island

Clerk of Council Department: Budget \$114,971

The City Clerk's budget increased by \$1,816 due to an increase in salary and benefits.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
CLERK OF COUNCIL											
100	1130	51	1100	Salaries & Wages	59,719.00	893.00	\$58,826.00	\$44,450.04	\$14,375.96	\$56,047.65	\$55,529.43
100	1130	51	1400	Employee Benefits	3,000.00	0.00	\$3,000.00	\$900.00	\$2,100.00	\$1,200.00	\$1,200.00
100	1130	51	2100	Health Insurance Benefits	9,831.00	646.00	\$9,185.00	\$7,189.36	\$1,995.64	\$7,679.00	\$7,116.00
100	1130	51	2200	FICA Social Sec Contribution	3,912.00	108.00	\$3,804.00	\$2,712.00	\$1,092.00	\$3,428.34	\$3,452.92
100	1130	51	2300	FICA Medicare Contribution	915.00	13.00	\$902.00	\$634.25	\$267.75	\$801.79	\$807.53
100	1130	51	2400	Retirement Contributions	6,027.00	150.00	\$5,877.00	\$4,298.76	\$1,578.24	\$5,628.60	\$6,110.88
100	1130	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1130	51	2700	Workers Compensation	202.00	6.00	\$196.00	\$89.00	\$107.00	\$168.30	\$168.19
100	1130	51	2910	Wellness Incentive	375.00	0.00	\$375.00	\$0.00	\$375.00	\$0.00	\$0.00
		51 Total	PERSONNEL	83,981.00	1,816.00	\$82,165.00	\$60,273.41	\$21,891.59	\$74,953.68	\$74,384.95	
100	1130	52	1110	Recodification Service	3,500.00	0.00	\$3,500.00	\$1,933.35	\$1,566.65	\$3,708.63	\$2,898.69
100	1130	52	1125	Election Expense	4,050.00	0.00	\$4,050.00	\$0.00	\$4,050.00	\$0.00	\$0.00
100	1130	52	2110	Garbage Charges	50.00	0.00	\$50.00	\$8.07	\$41.93	\$13.08	\$15.65
100	1130	52	2203	Repair & Maintain - Equip	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1130	52	3100	Property/Liability Insurance	400.00	0.00	\$400.00	\$416.67	(\$16.67)	\$400.00	\$400.00
100	1130	52	3220	Postage/ Freight	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1130	52	3300	Advertising	1,500.00	0.00	\$1,500.00	\$425.00	\$1,075.00	\$499.84	\$941.48
100	1130	52	3400	Print & Binding	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1130	52	3500	Travel & Related Expenses	3,470.00	0.00	\$3,470.00	\$2,837.22	\$632.78	\$3,977.59	\$3,258.18
100	1130	52	3600	Dues & Fees	300.00	0.00	\$300.00	\$190.00	\$110.00	\$293.35	\$291.98
100	1130	52	3700	Education & Training	2,380.00	0.00	\$2,380.00	\$2,231.00	\$149.00	\$3,139.97	\$1,515.00
100	1130	52	3930	Record Management	500.00	0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
		52 Total	PURCHASE CONTRACTED SERVICES	16,150.00	0.00	\$16,150.00	\$8,041.31	\$8,108.69	\$12,032.46	\$9,320.98	
100	1130	53	1100	Supplies & Materials	1,000.00	0.00	\$1,000.00	\$989.98	\$10.02	\$999.53	\$1,851.58
100	1130	53	1101	Supplies/Materials -Green	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1130	53	1115	Supplies - Mayors Motorcade	400.00	0.00	\$400.00	\$387.98	\$12.02	\$252.78	\$274.42
100	1130	53	1150	Supplies & Materials - Events	3,000.00	0.00	\$3,000.00	\$85.97	\$2,914.03	\$2,210.24	\$1,129.58
100	1130	53	1210	Water/Sewer Charges	40.00	0.00	\$40.00	\$6.24	\$33.76	\$11.50	\$15.66
100	1130	53	1230	Electricity	200.00	0.00	\$200.00	\$130.51	\$69.49	\$206.90	\$175.04
100	1130	53	1400	Books & Periodicals	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1130	53	1600	Small equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1130	53	1720	Uniforms	200.00	0.00	\$200.00	\$200.00	\$0.00	\$151.89	\$120.03
		53 Total	SUPPLIES	4,840.00	0.00	\$4,840.00	\$1,800.68	\$3,039.32	\$3,832.84	\$3,566.31	
100	1130	57	3000	Payment to Others	10,000.00	0.00	\$10,000.00	\$7,950.26	\$2,049.74	\$6,952.13	\$9,405.88
		57 Total	OTHER COSTS	10,000.00	0.00	\$10,000.00	\$7,950.26	\$2,049.74	\$6,952.13	\$9,405.88	
		Grand Total		114,971.00	1,816.00	\$113,155.00	\$78,065.66	\$35,089.34	\$97,771.11	\$96,678.12	

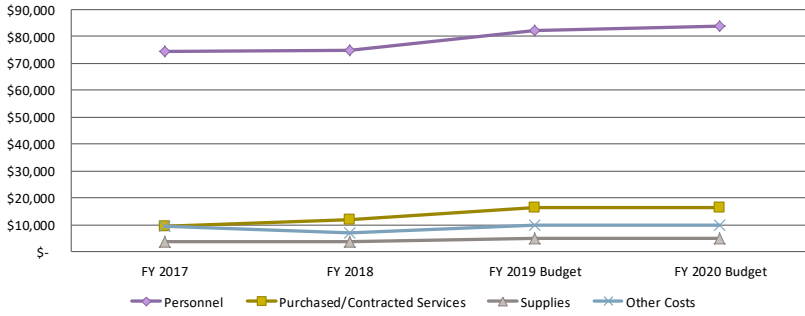
City of Tybee Island

1130 Clerk of Council

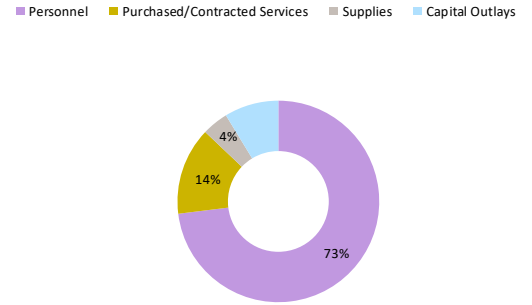
	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 74,385	\$ 74,954	\$ 82,165	\$ 83,981
Purchased/Contracted Services	\$ 9,321	\$ 12,032	\$ 16,150	\$ 16,150
Supplies	\$ 3,566	\$ 3,833	\$ 4,840	\$ 4,840
Other Costs	\$ 9,406	\$ 6,952	\$ 10,000	\$ 10,000
	<u>\$ 96,678</u>	<u>\$ 97,771</u>	<u>\$ 113,155</u>	<u>\$ 114,971</u>

	FY 2020 Budget
Personnel	\$ 83,981
Purchased/Contracted Services	\$ 16,150
Supplies	\$ 4,840
Capital Outlays	\$ 10,000

Clerk of Council Summary Comparison of Annual Expenditures



FY 2020 Clerk of Council Expenditure Budget



City of Tybee Island

1320 - City Manager

The City Manager's office is responsible for carrying out the City Council's policy decisions, for providing vision and leadership to the organization, and for overseeing the day-to-day operations. He spends time meeting with Citizens and citizen groups to better understand their needs, providing executive leadership that encourages good performance by City workers, and operating the City with a professional understanding of how city functions operate together to their best effect. The City Manager is responsible for:

Objectives

1. Ensure smooth day-to-day operations of the City
2. Maintain high quality staff and high morale
3. Provide adequate maintenance to existing capital facilities
4. Provide staff with direction and assistance in implementation of their duties, assignments, and projects.
5. Manage annual and capital budgets
6. Continue to work to provide quality services to citizens, residents, business operators, property owners, visitors, and others within fiscal constraint.
7. Respond to Council's day-to-day needs
8. Reinforce City's culture. Empower employees to make decisions and be creative.
9. Remain a regional leader.

Objectives for Fiscal Year 2020

1. Explore financing options and approaches for capital project needs

Workload Measures

- Council Meetings
- Council Work Sessions
- Department Head Meetings
- Staff Meetings

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Time	Part-Time	Full-Time	Part-Time
CITY MANAGER					
City Manager	120	1	0	1	0
Administrative Assistant (35 hours)	106	0	0	1	0
Administrative Assistant (29 hours)	106	0	0	0	1
Administrative Assistant (40 hours)	106	1	0	0	1
Beach Ambassadors (4 Seasonal – 18 weeks)	N/A	0	0	0	4
Beach Ambassador Cord (20 hours)	N/A	0	0	0	1
Admin Assistant to SSTR	N/A	0	0	0	1
CITY MANAGER TOTAL		2	0	2	8



City Manager Department: Budget \$372,672

City Manager's budget decreased by (\$187,413) due to the following:

- **Personnel and benefits budget of 257,272** decreased by a net amount (\$35,583) due to the elimination of the beach ambassador program and its related salary and fringe benefit costs; a 3% COLA implemented in January of 2019; an estimated increase in the health insurance costs; and a change in the classification of the Administrative Assistant from part-time position to a full-time position.
- **Purchase Contracted Services budget of \$101,250** increased by a net amount of \$13,867 due to the following:
 - 100.1320.52.1201, Studies, Surveys, & Consultants budget of \$25,000 increased by \$20,000 of which \$15,000 will be used for a flood study;
 - 100.1320.52.1300, Contract Services budget of \$20,000 increased by \$13,930 to pay for miscellaneous contracts that may arise; and
 - 100.1320.52.1310, Contract Services – Engineers budget of \$40,000 decreased by (\$18,682) due to the City's plans hiring an in-house Engineer to manage the Public Works and Water & Sewer Departments which will reduce the amount of external work performed by the City's outside Engineering firm, Thomas & Hutton.
- **Supplies budget of \$14,150** decreased by a net amount (\$18,697) primarily due to the exclusion of the Beach Ambassador program as a City service.
 - 100.1320.53.1702, Signs budget of \$10,000 increased by \$118 which will be used to purchase additional beach signs.

City of Tybee Island

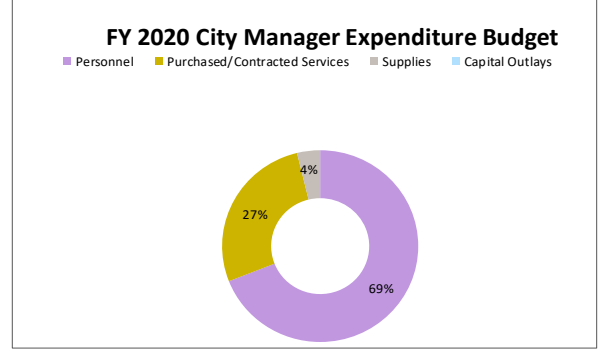
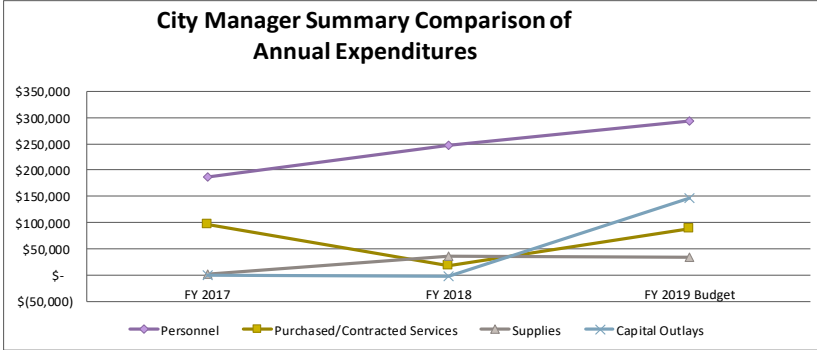
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
CITY MANAGER											
100	1320	51	1100	Salaries & Wages	182,509.00	16,394.00	\$166,115.00	\$105,044.61	\$61,070.39	\$169,214.48	\$138,909.08
100	1320	51	1200	Part Time/Seasonal	0.00	(52,280.00)	\$52,280.00	\$14,816.03	\$37,463.97	\$14,501.50	\$332.75
100	1320	51	1300	Overtime	500.00	(500.00)	\$1,000.00	\$405.12	\$594.88	\$520.87	\$4,179.27
100	1320	51	1400	Employee Benefits	1,200.00	(1,200.00)	\$2,400.00	\$800.00	\$1,600.00	\$1,200.00	\$900.00
100	1320	51	2100	Health Insurance Benefits	42,143.00	6,540.00	\$35,603.00	\$22,192.41	\$13,410.59	\$30,881.80	\$16,641.20
100	1320	51	2200	FICA Social Sec Contribution	11,467.00	(2,179.00)	\$13,646.00	\$6,917.78	\$6,728.22	\$14,427.07	\$8,702.30
100	1320	51	2300	FICA Medicare Contribution	2,682.00	(545.00)	\$3,227.00	\$1,730.38	\$1,496.62	\$3,374.06	\$2,035.27
100	1320	51	2400	Retirement Contributions	14,927.00	(1,360.00)	\$16,287.00	\$10,590.08	\$5,696.92	\$11,729.24	\$14,088.84
100	1320	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1320	51	2700	Workers Compensation	1,094.00	(453.00)	\$1,547.00	\$797.00	\$750.00	\$764.29	\$784.21
100	1320	51	2910	Wellness Incentive	750.00	0.00	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00
			51 Total	PERSONNEL	257,272.00	(35,583.00)	\$292,855.00	\$163,293.41	\$129,561.59	\$246,613.31	\$186,572.92
100	1320	52	1201	Studies, Surveys, Consult	25,000.00	20,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
100	1320	52	1300	Contract Services	20,000.00	13,930.00	\$6,070.00	\$6,070.00	\$0.00	\$17,440.59	\$64,345.64
100	1320	52	1310	Contract Services - Engineer	40,000.00	(18,682.00)	\$58,682.00	\$36,372.58	\$22,309.42	\$8,788.57	\$0.00
100	1320	52	2110	Garbage Charges	50.00	50.00	\$0.00	\$22.89	(\$22.89)	\$37.35	\$30.04
100	1320	52	2202	Vehicle Repairs & Maintenance	0.00	(1,306.00)	\$1,306.00	\$0.00	\$1,306.00	\$0.00	\$0.00
100	1320	52	2320	Rental - Equipment & Vehicle	5,000.00	1,292.00	\$3,708.00	\$3,688.62	\$19.38	\$10,844.32	\$0.00
100	1320	52	3100	Property/Liability Insurance	500.00	100.00	\$400.00	\$333.33	\$66.67	\$1,009.00	\$1,009.00
100	1320	52	3220	Postage/ Freight	2,000.00	(800.00)	\$2,800.00	\$936.50	\$1,863.50	\$2,455.29	\$1,235.07
100	1320	52	3300	Advertising	200.00	30.00	\$170.00	\$140.00	\$30.00	\$135.00	\$60.00
100	1320	52	3500	Travel & Related Expenses	3,500.00	(493.00)	\$3,993.00	\$2,461.33	\$1,531.67	\$3,196.43	\$27,437.43
100	1320	52	3600	Dues & Fees	2,500.00	0.00	\$2,500.00	\$1,800.20	\$699.80	\$5,010.10	\$1,550.89
100	1320	52	3700	Education & Training	2,500.00	(254.00)	\$2,754.00	\$0.00	\$2,754.00	\$785.00	\$1,085.00
100	1320	52	3850	Contract Labor	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1320	52	3950	Engineering Fees	0.00	0.00	\$0.00	\$0.00	\$0.00	\$16,652.42	\$0.00
			52 Total	PURCHASE CONTRACTED SERVICES	101,250.00	13,867.00	\$87,383.00	\$51,825.45	\$35,557.55	\$66,354.07	\$96,753.07
100	1320	53	1100	Supplies & Materials	1,800.00	(318.00)	\$2,118.00	\$343.36	\$1,774.64	\$3,133.66	\$1,010.28
100	1320	53	1125	Supplies & Material Project	0.00	(17,700.00)	\$17,700.00	\$17,610.29	\$89.71	\$14,139.00	\$0.00
100	1320	53	1210	Water/Sewer Charges	50.00	(10.00)	\$60.00	\$15.62	\$44.38	\$32.89	\$47.77
100	1320	53	1230	Electricity	600.00	0.00	\$600.00	\$330.56	\$269.44	\$3,191.87	\$499.84
100	1320	53	1270	Gasoline & Diesel Fuel	0.00	(1,000.00)	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
100	1320	53	1310	Food - Officials & Function	800.00	200.00	\$600.00	\$873.00	(\$273.00)	\$1,569.96	\$524.01
100	1320	53	1400	Books & Periodicals	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1320	53	1600	Small equipment	300.00	300.00	\$0.00	\$186.66	(\$186.66)	\$12,614.65	\$0.00
100	1320	53	1702	Signs	10,000.00	(118.00)	\$10,118.00	\$10,117.16	\$0.84	\$0.00	\$0.00
100	1320	53	1720	Uniforms	600.00	(51.00)	\$651.00	\$650.69	\$0.31	\$280.01	\$0.00
			53 Total	SUPPLIES	14,150.00	(18,697.00)	\$32,847.00	\$30,127.34	\$2,719.66	\$34,962.04	\$2,081.90
100	1320	54	1310	Building	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1320	54	1410	Infrastructure	0.00	(147,000.00)	\$147,000.00	\$69,000.00	\$78,000.00	(\$2,365.13)	\$0.00
			54 Total	CAPITAL OUTLAY	0.00	(147,000.00)	\$147,000.00	\$69,000.00	\$78,000.00	(\$2,365.13)	\$0.00
100	1320	57	2000	Payment to Other Agencies	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1320	57	2002	Contributions Expense	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			57 Total	OTHER COSTS	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Grand Total		372,672.00	(187,413.00)	\$560,085.00	\$314,246.20	\$245,838.80	\$345,564.29	\$285,407.89

City of Tybee Island

1320 City Manager

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 186,573	\$ 246,613	\$ 292,855	\$ 257,272
Purchased/Contracted Services	\$ 96,753	\$ 16,652	\$ 87,383	\$ 101,250
Supplies	\$ 2,082	\$ 34,962	\$ 32,847	\$ 14,150
Capital Outlays	\$ -	\$ (2,365)	\$ 147,000	\$ -
	\$ 285,408	\$ 295,862	\$ 560,085	\$ 372,672

	FY 2020 Budget
Personnel	\$ 257,272
Purchased/Contracted Services	\$ 101,250
Supplies	\$ 14,150
Capital Outlays	\$ -



1510 -1519 Finance Department

Statement of Service

The divisions within the Finance Department consist of Accounting, Accounts Payable, Payroll Administration, Revenue Administration, Accounts Receivable, and Purchasing. The Finance Department is responsible for all financial operations, contract administration, budget preparation and administration, and coordination of the annual audit. The department is committed to maintaining the public's respect and confidence by adhering to the highest standards of accountability, accuracy, timeliness, professionalism, and innovation. Duties include:

Team Focus

- Maintain systems of accounting so as to present fairly the results of its operations in an accurate and timely manner, and in accordance with Generally Accepted Accounting Principles (GAAP) and federal, state, and local laws.
- Report the financial position and economic condition of the City in an accurate, timely, consistent, and reliable manner, that leads to an unmodified audit opinion.
- Coordinate, monitor, analyze, and execute the City's budget, including Operating, Capital, Special Revenue, and Enterprise Funds.
- Manage the cash and other liquid assets of the city.
- Issue debt, and manage the City's debt repayment.
- Reconcile all City bank accounts.
- Respond efficiently to requests by elected officials and department heads for financial information and analysis.
- Issue payments to vendors, for goods and services delivered, in a timely and accurate manner.
- Review, enhance and implement operational internal controls, processes, and policies.
- Analyze the cash reserve, investment, procurement, and debt policies to ensure they are within the established guidelines.
- Prepare and analyze the various monthly financial statements, including monitoring projected operating and capital budgets.
- Calculate and distribute payroll payments to employees and ensure that payroll tax liabilities are paid in a timely manner.
- Maintain current inventory of fixed assets.
- Continue staff professional and technical development.
- Provide the accounting structure and funding for sustainability of City operations, facilities, capital assets, and infrastructure.

Objectives

1. Continue a fiscally sound approach to the City's finances to ensure that expenditures do not exceed the resources available, and a balanced budget is maintained.
2. Ensure the integrity of departmental work products and the continued use of best practices through the professional development of finance team members.
3. Focus on long-term financial planning, which includes preparation of five year projections of general fund revenues and expenditures.
4. Provide excellence in customer service.
5. Support staff development through training and continued education.
6. Continue to increase accounting knowledge.
7. Continue to cross train with team members.
8. Review budget document; decide what to change and update.
9. Complete bank reconciliations in a timely and accurate manner.
10. Review and update all finance related applications and forms.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		FullTime	PartTime	FullTime	PartTime
FINANCE					
Director of Finance	119	1		1	
Accountant	111	1		1	
Purchasing Administrator	110	1		1	
Finance Clerk	107	2		2	
Seasonal - Accounting Interns	106	2		1	
Purchasing Buyer	108	1		1	
FINANCE TOTAL		8		7	

Finance Department: Budget \$671,821

The Finance Department’s budget increased by \$76,391 due to the following:

Finance Director’s Office – Budget, \$184,359 – increased by \$42,444

- Salary and benefits increased by \$12,500 due to the 3% cola that was implemented in January of 2019, and due to health insurance costs increasing; Salary includes an estimated possible partial equity pay increase of \$8,840 based on equity pay discussions with the City Manager;
- 100.1510.52.3500, Travel & Related Expenses increased by \$3,600 to cover the cost of professional level training to maintain Certified Government Finance Office status and to obtain Public Procurement Officer certification and Compliance Administrator certification
- 100.1510.52.3700, Education and Training Expenses, increased by \$5,400 to cover the cost of professional level training that includes to cover the cost of professional level training to maintain Certified Government Finance Office status and to obtain Public Procurement Officer certification, Compliance Administrator certification and maintain training on GASB pronouncement changes.
- Supplies increased by \$20,744. Primarily due to the following:
 - 100.1510.53.1600, Small Equipment budget of \$20,594 increased by \$18,594 in order to purchase contract management software and lease accounting software to meet GASB requirements that will become effective for the City as of July 1, 2019.

Accounting Division – Budget, \$399,850 increased by \$35,444

- Personnel and benefit costs increased by \$50,014 due the following:
 - Re-organization of the department that involved change of job duties and position title changes to focus on procurement processes procedures and contract management;
 - Due to the January 2019 3% cola and the increase in health insurance cost;
 - Due to \$12,014 for salary and FICA\Medicare being added to the budget for Seasonal – Accounting Interns for the months of May through August added as discussed in an April 25, 2019 agenda item presented to the City Council.
- **Purchased Contracted Services** category increased by \$3,900;
- **Supplies** category increased by \$2,300; and
- **Capital Outlay** budget of \$100,000 remains unchanged. The may be used to renovated the old school building for the Finance staff.

Accounts Payable Division – Budget, \$33,358 decreased by (\$2,162)

- Personnel and benefit costs increased by \$1,794 due to 3% cola implemented in January of 2019;
- Indirect Allocation – Accounts Payable increased by a negative \$3,856.



Payroll Division – Budget, \$54,254 increased by \$665

- Personnel and benefit costs increased by \$4,773 due to the January, 2019 3% cola increase and due to health insurance costs increasing in January of 2020; and
- Indirect Allocation for Payroll increased by a negative amount of \$3,788.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
FINANCE - FINANCE DIRECTOR'S OFFICE											
100	1510	51	1100	Salaries & Wages	106,509.00	10,276.00	\$96,233.00	\$59,431.42	\$36,801.58	\$93,422.26	\$90,672.02
100	1510	51	1300	Overtime	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1510	51	1400	Employee Benefits	1,200.00	0.00	\$1,200.00	\$800.00	\$400.00	\$1,200.00	\$1,200.00
100	1510	51	2100	Health Insurance Benefits	9,938.00	611.00	\$9,327.00	\$5,743.33	\$3,583.67	\$7,855.06	\$7,291.00
100	1510	51	2200	FICA Social Sec Contribution	6,701.00	723.00	\$5,978.00	\$3,635.44	\$2,342.56	\$5,706.82	\$5,531.98
100	1510	51	2300	FICA Medicare Contribution	1,567.00	149.00	\$1,418.00	\$850.23	\$567.77	\$1,334.73	\$1,293.66
100	1510	51	2400	Retirement Contributions	9,879.00	704.00	\$9,175.00	\$5,965.60	\$3,209.40	\$9,070.20	\$9,241.80
100	1510	51	2700	Workers Compensation	346.00	37.00	\$309.00	\$143.00	\$166.00	\$269.44	\$283.78
100	1510	51	2910	Wellness Incentive	375.00	0.00	\$375.00	\$0.00	\$375.00	\$0.00	\$0.00
		51 Total	PERSONNEL	136,515.00	12,500.00	\$124,015.00	\$76,569.02	\$47,445.98	\$118,858.51	\$115,514.24	
100	1510	52	1300	Service Contracts	0.00	0.00	\$0.00	\$0.00	\$0.00	\$1,702.03	\$0.00
100	1510	52	3100	Property/Liability Insurance	2,000.00	0.00	\$2,000.00	\$1,666.67	\$333.33	\$333.33	\$1,960.00
100	1510	52	3400	Print & Binding	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1510	52	3500	Travel & Related Expenses	10,000.00	3,600.00	\$6,400.00	\$2,759.28	\$3,640.72	\$3,136.45	\$6,433.76
100	1510	52	3600	Dues & Fees	500.00	200.00	\$300.00	\$0.00	\$300.00	\$256.40	\$120.00
100	1510	52	3700	Education & Training	10,000.00	5,400.00	\$4,600.00	\$1,474.00	\$3,126.00	\$4,307.00	\$2,237.25
		52 Total	PURCHASED CONTRACTED SERVICES	22,500.00	9,200.00	\$13,300.00	\$5,899.95	\$7,400.05	\$9,735.21	\$10,751.01	
100	1510	53	1100	Supplies & Materials	700.00	230.00	\$470.00	\$470.00	\$0.00	\$469.62	\$300.00
100	1510	53	1210	Water/Sewer Charges	150.00	20.00	\$130.00	\$39.01	\$90.99	\$70.71	\$111.79
100	1510	53	1230	Electricity	3,000.00	1,500.00	\$1,500.00	\$826.52	\$673.48	\$1,477.33	\$1,277.71
100	1510	53	1310	Food and Functions	400.00	200.00	\$200.00	\$67.74	\$132.26	\$63.85	\$0.00
100	1510	53	1400	Books/Periodicals	500.00	200.00	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00
100	1510	53	1600	Small Equipment	20,594.00	18,594.00	\$2,000.00	\$207.84	\$1,792.16	\$2,330.00	\$0.00
		53 Total	SUPPLIES	25,344.00	20,744.00	\$4,600.00	\$1,611.11	\$2,988.89	\$4,411.51	\$1,689.50	
			Grand Total Finance Director	184,359.00	42,444.00	\$141,915.00	\$84,080.08	\$57,834.92	\$133,005.23	\$127,954.75	

City of Tybee Island



FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
FINANCE - ACCOUNTING DIVISION											
100	1512	51	1100	Salaries & Wages	180,885.00	36,252.00	\$144,633.00	\$51,492.45	\$93,140.55	\$133,139.48	\$118,950.75
100	1512	51	1300	Overtime	4,500.00	2,000.00	\$2,500.00	\$698.94	\$1,801.06	\$1,650.86	\$3,114.03
100	1512	51	1400	Employee Benefits	2,400.00	1,200.00	\$1,200.00	\$800.00	\$400.00	\$1,950.00	\$4,200.00
100	1512	51	2100	Health Insurance Benefits	42,031.00	10,179.00	\$31,852.00	\$12,463.94	\$19,388.06	\$26,558.19	\$30,338.84
100	1512	51	2200	FICA Social Sec Contribution	11,712.00	2,525.00	\$9,187.00	\$3,194.11	\$5,992.89	\$8,262.62	\$7,764.01
100	1512	51	2300	FICA Medicare Contribution	2,739.00	571.00	\$2,168.00	\$746.99	\$1,421.01	\$1,936.41	\$1,815.87
100	1512	51	2400	Retirement Contribution	11,251.00	(2,944.00)	\$14,195.00	\$10,872.88	\$3,322.12	\$9,606.92	\$10,024.00
100	1512	51	2700	Workers Compensation	605.00	231.00	\$374.00	\$176.00	\$198.00	\$239.52	\$483.18
100	1512	51	2910	Wellness Incentive	1,125.00	0.00	\$1,125.00	\$0.00	\$1,125.00	\$1,019.00	\$0.00
		51 Total	PERSONNEL		257,248.00	50,014.00	\$207,234.00	\$80,445.31	\$126,788.69	\$184,363.00	\$176,690.68
100	1512	52	1105	County Tax Billing Admin	25,000.00	0.00	\$25,000.00	\$20,048.96	\$4,951.04	\$20,576.86	\$20,559.47
100	1512	52	1221	Audit Accounting Fees	37,000.00	0.00	\$37,000.00	\$30,000.00	\$7,000.00	\$28,450.00	\$31,200.07
100	1512	52	1300	Service Contracts	37,000.00	0.00	\$37,000.00	\$165.00	\$36,835.00	\$3,768.34	\$7,317.72
100	1512	52	2110	Garbage Charges	200.00	0.00	\$200.00	\$57.05	\$142.95	\$106.46	\$111.85
100	1512	52	2325	Armored Car Service	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1512	52	3100	Property & Liability Insurance	2,500.00	500.00	\$2,000.00	\$1,666.67	\$333.33	\$1,583.33	\$0.00
100	1512	52	3220	Postage & Freight	400.00	0.00	\$400.00	\$113.17	\$286.83	\$265.60	\$118.56
100	1512	52	3300	Advertising	5,200.00	0.00	\$5,200.00	\$2,125.00	\$3,075.00	\$3,879.32	\$1,910.00
100	1512	52	3400	Printing & Binding	1,000.00	0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$223.51
100	1512	52	3500	Travel & Related	9,000.00	2,000.00	\$7,000.00	\$877.14	\$6,122.86	\$8,674.29	\$683.42
100	1512	52	3600	Dues and Fees	1,000.00	200.00	\$800.00	\$719.88	\$80.12	\$808.90	\$453.04
100	1512	52	3700	Education and Training	7,000.00	2,000.00	\$5,000.00	\$549.00	\$4,451.00	\$4,906.00	\$299.00
100	1512	52	3850	Contract Labor	15,000.00	(800.00)	\$15,800.00	\$3,961.79	\$11,838.21	\$6,949.25	\$14,995.31
100	1512	52	3990	Service Charges, Late Fee	37,000.00	0.00	\$37,000.00	\$9,751.71	\$27,248.29	\$15,937.30	\$32,427.53
		52 Total	PURCHASED CONTRACTED SERVICES		177,300.00	3,900.00	\$173,400.00	\$70,035.37	\$103,364.63	\$95,905.65	\$110,299.48
100	1512	53	1100	Supplies & Materials	5,000.00	1,000.00	\$4,000.00	\$2,428.67	\$1,571.33	\$3,260.79	\$3,265.43
100	1512	53	1210	Water/Sewer Charges	0.00	0.00	\$0.00	\$0.00	\$0.00	\$6.21	\$0.00
100	1512	53	1230	Electricity	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1512	53	1400	Books/Periodicals	500.00	0.00	\$500.00	\$0.00	\$500.00	\$239.00	\$0.00
100	1512	53	1600	Small Equipment	4,000.00	1,300.00	\$2,700.00	\$1,803.46	\$896.54	\$5,520.30	\$742.98
100	1512	53	1703	Cash - Over/Short Deposit	100.00	0.00	\$100.00	(\$1.82)	\$101.82	(\$88.70)	(\$11.27)
100	1512	53	1720	Uniforms	1,500.00	0.00	\$1,500.00	\$241.19	\$1,258.81	\$928.09	\$0.00
		53 Total	SUPPLIES		11,100.00	2,300.00	\$8,800.00	\$4,471.50	\$4,328.50	\$9,865.69	\$3,997.14
100	1512	54	1315	Building Improvements	100,000.00	0.00	\$100,000.00	\$6,300.00	\$93,700.00	\$0.00	\$0.00
100	1512	54	2100	Machinery & Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		54 Total			100,000.00	0.00	\$100,000.00	\$6,300.00	\$93,700.00	\$0.00	\$0.00
100	1512	55	1010	Indirect Allocation - Accounting	(145,798.00)	(20,770.00)	(\$125,028.00)	(\$93,351.84)	(\$31,676.16)	(\$125,028.00)	(\$140,027.76)
		55 Total	INDIRECT ALLOCATION		(145,798.00)	(20,770.00)	(\$125,028.00)	(\$93,351.84)	(\$31,676.16)	(\$125,028.00)	(\$140,027.76)
100	1512	56			0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		56 Total			0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		Grand Total Accounting Division			399,850.00	35,444.00	\$364,406.00	\$67,900.34	\$296,505.66	\$165,106.34	\$150,959.54

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
FINANCE - REVENUE DIVISION										
100	1514	51	1100	Salaries & Wages	0.00	0.00	\$0.00	\$0.00	\$0.00	\$8,575.00
100	1514	51	1300	Overtime	0.00	0.00	\$0.00	\$0.00	\$0.00	\$41.22
100	1514	51	1400	Employee Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1514	51	2100	Health Insurance Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$1,853.94
100	1514	51	2200	FICA Social Sec Contribution	0.00	0.00	\$0.00	\$0.00	\$0.00	\$534.21
100	1514	51	2300	FICA Medicare Contribution	0.00	0.00	\$0.00	\$0.00	\$0.00	\$124.94
100	1514	51	2400	Retirement Contributions	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
		51 Total	PERSONNEL		0.00	0.00	\$0.00	\$0.00	\$0.00	\$10,028.17
100	1514	53	1100	Supplies & Materials	0.00	0.00	\$0.00	\$0.00	\$0.00	\$112.24
		53 Total	SUPPLIES		0.00	0.00	\$0.00	\$0.00	\$0.00	\$112.24
		Grand Total Revenue Division			0.00	0.00	\$0.00	\$0.00	\$0.00	\$15,784.55

City of Tybee Island

FUND DEPT OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
FINANCE - ACCOUNTS PAYABLE DIVISION									
100 1517 51 1100	Salaries & Wages	50,029.00	737.00	\$49,292.00	\$30,540.29	\$18,751.71	\$48,201.26	\$48,095.63	
100 1517 51 1300	Overtime	500.00	0.00	\$500.00	\$193.72	\$306.28	\$1,145.74	\$2,723.25	
100 1517 51 1400	Employee Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100 1517 51 2100	Health Insurance Benefits	9,777.00	654.00	\$9,123.00	\$5,625.17	\$3,497.83	\$7,612.50	\$7,053.00	
100 1517 51 2200	FICA Social Sec Contribution	3,156.00	90.00	\$3,066.00	\$1,905.53	\$1,160.47	\$3,059.54	\$3,150.75	
100 1517 51 2300	FICA Medicare Contribution	738.00	11.00	\$727.00	\$445.67	\$281.33	\$715.55	\$736.85	
100 1517 51 2400	Retirement Contributions	5,320.00	297.00	\$5,023.00	\$3,265.52	\$1,757.48	\$4,702.68	\$4,924.92	
100 1517 51 2700	Workers Compensation	163.00	5.00	\$158.00	\$75.00	\$83.00	\$146.42	\$138.74	
100 1517 51 2910	Wellness Incentive	375.00	0.00	\$375.00	\$0.00	\$375.00	\$0.00	\$0.00	
	51 Total PERSONNEL	70,058.00	1,794.00	\$68,264.00	\$42,050.90	\$26,213.10	\$65,583.69	\$66,823.14	
100 1517 52 1325	Contract Services - Class	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100 1517 52 3220	Postage & Freight	1,500.00	(100.00)	\$1,600.00	\$628.08	\$971.92	\$1,164.03	\$715.80	
100 1517 52 3400	Printing & Binding	1,000.00	0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	
100 1517 52 3500	Travel & Related	300.00	0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	
100 1517 52 3700	Education & Training	1,000.00	0.00	\$1,000.00	\$300.00	\$700.00	\$190.00	\$355.90	
	52 Total PURCHASED CONTRACTED SERVICES	3,800.00	(100.00)	\$3,900.00	\$928.08	\$2,971.92	\$1,354.03	\$1,071.70	
100 1517 53 1100	Supplies & Materials	1,500.00	0.00	\$1,500.00	\$418.04	\$1,081.96	\$1,899.00	\$512.19	
	53 Total SUPPLIES	1,500.00	0.00	\$1,500.00	\$418.04	\$1,081.96	\$1,899.00	\$512.19	
100 1517 55 1005	Indirect Allocation - A/P	(42,000.00)	(3,856.00)	(\$38,144.00)	(\$25,436.56)	(\$12,707.44)	(\$38,144.00)	(\$38,154.84)	
	55 Total INDIRECT ALLOCATION	(42,000.00)	(3,856.00)	(\$38,144.00)	(\$25,436.56)	(\$12,707.44)	(\$38,144.00)	(\$38,154.84)	
	Grand Total Accounts Payable	33,358.00	(2,162.00)	\$35,520.00	\$17,960.46	\$17,559.54	\$30,692.72	\$30,252.19	

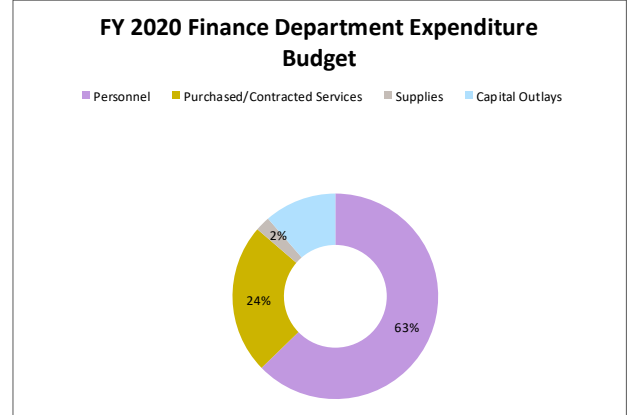
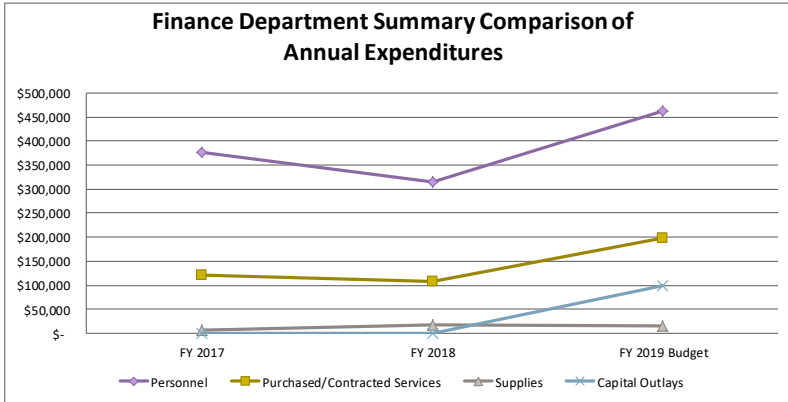
FUND DEPT OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
FINANCE - PAYROLL DIVISION									
100 1519 51 1100	Salaries & Wages	47,362.00	3,723.00	\$43,639.00	\$26,286.38	\$17,352.62	\$39,039.45	\$0.00	
100 1519 51 1300	Overtime	1,000.00	0.00	\$1,000.00	\$0.00	\$1,000.00	\$142.58	\$0.00	
100 1519 51 1400	Employee Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100 1519 51 2100	Health Insurance Benefits	9,723.00	658.00	\$9,065.00	\$5,605.01	\$3,459.99	\$7,221.13	\$0.00	
100 1519 51 2200	FICA Social Sec Contribution	3,022.00	271.00	\$2,751.00	\$1,629.78	\$1,121.22	\$2,429.33	\$0.00	
100 1519 51 2300	FICA Medicare Contribution	707.00	55.00	\$652.00	\$381.12	\$270.88	\$568.10	\$0.00	
100 1519 51 2400	Retirement Contributions	4,547.00	52.00	\$4,495.00	\$2,922.48	\$1,572.52	\$3,501.45	\$2,127.07	
100 1519 51 2700	Workers Compensation	156.00	14.00	\$142.00	\$66.00	\$76.00	\$121.81	\$144.70	
100 1519 51 2910	Wellness Incentive	375.00	0.00	\$375.00	\$0.00	\$375.00	\$0.00	\$0.00	
	51 Total PERSONNEL	66,892.00	4,773.00	\$62,119.00	\$36,890.77	\$25,228.23	\$53,023.85	\$2,271.77	
100 1519 52 3220	Postage & Freight	200.00	0.00	\$200.00	\$168.03	\$31.97	\$0.00	\$0.00	
100 1519 52 3400	Printing & Binding	300.00	(50.00)	\$350.00	\$0.00	\$350.00	\$0.00	\$0.00	
100 1519 52 3500	Travel & Related	4,000.00	(250.00)	\$4,250.00	\$1,222.05	\$3,027.95	\$1,106.92	\$0.00	
100 1519 52 3600	Dues & Fees	50.00	0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	
100 1519 52 3700	Education & Training	2,400.00	(20.00)	\$2,420.00	\$1,293.00	\$1,127.00	\$0.00	\$0.00	
	52 Total PURCHASED CONTRACTED SERVICES	6,950.00	(320.00)	\$7,270.00	\$2,683.08	\$4,586.92	\$1,106.92	\$0.00	
100 1519 53 1100	Supplies & Materials	1,000.00	0.00	\$1,000.00	\$760.25	\$239.75	\$534.02	\$156.49	
100 1519 53 1720	Uniforms	200.00	0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	
	53 Total SUPPLIES	1,200.00	0.00	\$1,200.00	\$760.25	\$439.75	\$534.02	\$156.49	
100 1519 55 1008	Indirect Allocation - Payroll	(20,788.00)	(3,788.00)	(\$17,000.00)	(\$11,853.20)	(\$5,146.80)	(\$12,831.00)	(\$17,779.80)	
	55 Total INDIRECT ALLOCATION	(20,788.00)	(3,788.00)	(\$17,000.00)	(\$11,853.20)	(\$5,146.80)	(\$12,831.00)	(\$17,779.80)	
	Grand Total Payroll Division	54,254.00	665.00	\$53,589.00	\$28,480.90	\$25,108.10	\$41,833.79	(\$15,351.54)	
	Grand Total Finance Department	671,821.00	76,391.00	595,430.00	198,421.78	397,008.22	370,638.08	309,599.49	

City of Tybee Island

1510, 1512, 1517, & 1519 Finance Department

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 376,972	\$ 314,860	\$ 461,632	\$ 552,307
Purchased/Contracted Services	\$ 122,122	\$ 108,102	\$ 197,870	\$ 207,550
Supplies	\$ 6,468	\$ 16,710	\$ 16,100	\$ 20,550
Capital Outlays	\$ -	\$ -	\$ 100,000	\$ 100,000
Indirect	\$ (195,963)	\$ (176,003)	\$ (180,172)	\$ (208,586)
	\$ 309,599	\$ 263,669	\$ 595,430	\$ 671,821

	FY 2020 Budget
Personnel	\$ 552,307
Purchased/Contracted Services	\$ 207,550
Supplies	\$ 20,550
Capital Outlays	\$ 100,000
Indirect	\$ (208,586)



1530 - Legal

Statement of Service

The mission of the City Attorney is to provide timely and effective legal advice and professional representation to the City's elected officials, departments and agencies. The City Attorney has the responsibility of responding to requests for advice and in answering lawsuits in a manner as to eliminate or minimize legal difficulties and damages before decisions are made which might create legal problems.

Legal: Budget \$278,000

- 100.1530.52.1203, Legal/Lawsuits: - increased by \$30,000 to cover the increased hourly rate of the City Attorney;
- 100.1530.52.1204, Legal/Ethics Committee – increased by \$1,000;
- 100.1530.55.5500, Insurance Deductibles – GIRMA will remain unchanged. This covers the City's \$2,500 deductibles with our liability insurance company, GIRMA for vehicle accidents.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
LEGAL										
100	1530	52	1200	Legal Gen Government	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1530	52	1203	Legal/Lawsuits/All Depts	260,000.00	30,000.00	\$230,000.00	\$136,910.63	\$93,089.37	\$189,983.33
100	1530	52	1204	Legal/Ethics Committee	3,000.00	1,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
				PURCHASES CONTRACTED						
			52 Total	SERVICES	263,000.00	31,000.00	\$232,000.00	\$136,910.63	\$95,089.37	\$189,983.33
100	1530	55	2300	Judgements	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1530	55	5500	Insurance Deductibles - G	15,000.00	0.00	\$15,000.00	\$7,374.55	\$7,625.45	\$2,500.00
			55 Total	OTHER COSTS	15,000.00	0.00	\$15,000.00	\$7,374.55	\$7,625.45	\$2,500.00
Grand Total					278,000.00	31,000.00	\$247,000.00	\$144,285.18	\$102,714.82	\$192,483.33

1535 - Information Technology

Statement of Service

The mission of the IT department is to provide secure, efficient, innovative, and cost effective data communication services that will support and enhance the business operations of the City, and enable staff to better serve the citizens of Tybee Island.

Objectives

1. Maintain Network Operating System infrastructures to ensure minimum down time.
2. Maintain server infrastructure.
3. Expand and maintain data backup systems for data integrity.
4. Assist and maintain data security and compliancy for departments.
5. Maintain email system.
6. Improve data system performance and availability.
7. Maintain and upgrade existing applications as necessary.
8. Select and purchase new computers and related hardware and software applications.
9. Update and maintain City of Tybee website
10. Manage the City's social media initiatives.
11. Coordinate City newsletter for publishing in the monthly water bill.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Time	Part-Time	Full-Time	Part-Time
INFORMATION TECHNOLOGY					
IT Director	113	1		1	
IT Support Specialist	107	2		1	
INFORMATION TECHNOLOGY TOTAL		3	0	2	0

Information Technology Department: Budget \$728,257

The IT Department's budget increased by \$42,140 due to the following:

- Salary and Benefits increased by \$35,190 due to addition of a new position for as IT Support Specialist and due to increase health insurance costs;
- Purchased Contract Services increased by \$28,700 due to increase in contracted services.
- The capital budget decreased by (\$21,000).
 - 100.1535.54.2400, Computers, increased by \$5,000, from \$15,000 to \$20,000 for new computers for City employees.

City of Tybee Island

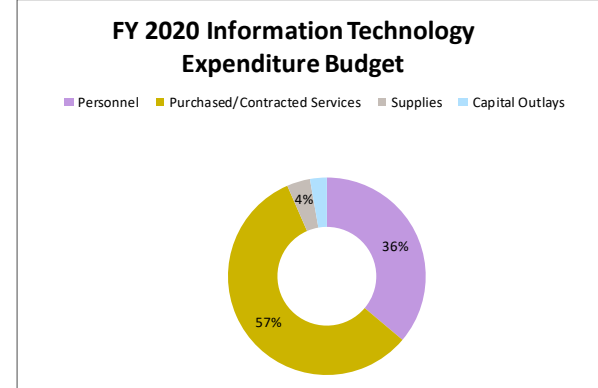
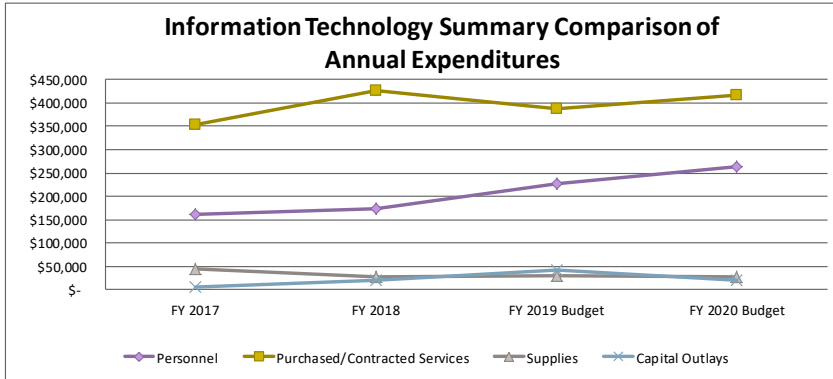


FUND DEPT OBJECT				ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
INFORMATION TECHNOLOGY											
100	1535	51	1100	Salaries & Wages	181,116.00	14,176.00	\$166,940.00	\$83,211.43	\$83,728.57	\$124,309.59	\$115,468.17
100	1535	51	1300	Overtime	7,000.00	0.00	\$7,000.00	\$973.32	\$6,026.68	\$1,603.68	\$395.00
100	1535	51	1400	Employee Benefits	6,000.00	0.00	\$6,000.00	\$4,000.00	\$2,000.00	\$6,000.00	\$6,000.00
100	1535	51	2100	Health Insurance Benefits	39,282.00	16,331.00	\$22,951.00	\$14,181.09	\$8,769.91	\$19,534.43	\$18,340.31
100	1535	51	2200	FICA Social Sec Contribution	12,105.00	2,885.00	\$9,220.00	\$5,364.61	\$3,855.39	\$8,106.39	\$7,360.36
100	1535	51	2300	FICA Medicare Contribution	2,831.00	646.00	\$2,185.00	\$1,254.66	\$930.34	\$1,895.84	\$1,721.32
100	1535	51	2400	Retirement Contributions	13,103.00	628.00	\$12,475.00	\$8,111.28	\$4,363.72	\$11,995.32	\$12,512.16
100	1535	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1535	51	2700	Workers Compensation	625.00	149.00	\$476.00	\$207.00	\$269.00	\$362.04	\$328.97
100	1535	51	2910	Wellness Incentive	1,125.00	375.00	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00
			51 Total	PERSONNEL	263,187.00	35,190.00	\$227,997.00	\$117,303.39	\$110,693.61	\$173,807.29	\$162,126.29
100	1535	52	1120	Management Support Activities	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1535	52	1300	Service Contracts	266,200.00	3,550.00	\$262,650.00	\$190,397.78	\$72,252.22	\$287,708.80	\$251,009.60
100	1535	52	1325	Contract Services - Class	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1535	52	2110	Garbage Charges	50.00	0.00	\$50.00	\$29.82	\$20.18	\$48.72	\$46.98
100	1535	52	2201	Repair/Maintenance-Buildings	10,000.00	0.00	\$10,000.00	\$1,417.33	\$8,582.67	\$6,620.40	\$3,336.47
100	1535	52	2203	Repair/Maintenance - Equipment	10,000.00	0.00	\$10,000.00	\$7,382.25	\$2,617.75	\$19,001.20	\$10,767.83
100	1535	52	2320	Rent- Equip & Vehicles	18,000.00	(4,000.00)	\$22,000.00	\$12,985.77	\$9,014.23	\$26,165.05	\$15,096.19
100	1535	52	3100	Property & Liability Insurance	2,000.00	0.00	\$2,000.00	\$1,666.67	\$333.33	\$950.00	\$950.00
100	1535	52	3201	Telephone/Internet Costs	88,600.00	11,150.00	\$77,450.00	\$44,539.81	\$32,910.19	\$83,302.53	\$69,676.14
100	1535	52	3600	Dues and fees	0.00	0.00	\$0.00	\$0.00	\$0.00	\$140.00	\$18.51
100	1535	52	3700	Education & Training	2,500.00	0.00	\$2,500.00	\$300.00	\$2,200.00	\$998.00	\$125.00
100	1535	52	3850	Contract Services	20,000.00	18,000.00	\$2,000.00	\$170.00	\$1,830.00	\$1,300.00	\$2,300.00
			52 Total	PURCHASED CONTRACTED SERVICES	417,350.00	28,700.00	\$388,650.00	\$258,889.43	\$129,760.57	\$426,234.70	\$353,326.72
100	1535	53	1100	Supplies & Materials	1,500.00	1,000.00	\$500.00	\$249.26	\$250.74	(\$257.85)	\$2,435.82
100	1535	53	1210	Water/Sewer Charges	70.00	0.00	\$70.00	\$20.31	\$49.69	\$48.06	\$58.17
100	1535	53	1230	Electricity	900.00	0.00	\$900.00	\$429.87	\$470.13	\$768.36	\$649.94
100	1535	53	1600	Small Equipment	25,000.00	(2,000.00)	\$27,000.00	\$23,484.12	\$3,515.88	\$27,722.31	\$40,135.94
100	1535	53	1720	Uniforms	250.00	250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			53 Total	SUPPLIES	27,720.00	(750.00)	\$28,470.00	\$24,183.56	\$4,286.44	\$28,280.88	\$43,279.87
100	1535	54	2100	Machinery & Equipment	0.00	(26,000.00)	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$0.00
100	1535	54	2400	Computers	20,000.00	5,000.00	\$15,000.00	\$14,002.65	\$997.35	\$0.00	\$6,267.88
100	1535	54	2500	Capital Software Purchase	0.00	0.00	\$0.00	\$0.00	\$0.00	\$19,129.00	\$0.00
			54 Total	CAPITAL OUTLAY	20,000.00	(21,000.00)	\$41,000.00	\$14,002.65	\$26,997.35	\$19,129.00	\$6,267.88
100	1535	56	2000	Amorization	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			56 Total		0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Grand Total		728,257.00	42,140.00	\$686,117.00	\$414,379.03	\$271,737.97	\$647,451.87	\$565,000.76

1535 Information Technology

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 162,126	\$ 173,807	\$ 227,997	\$ 263,187
Purchased/Contracted Services	\$ 353,327	\$ 426,235	\$ 388,650	\$ 417,350
Supplies	\$ 43,280	\$ 28,281	\$ 28,470	\$ 27,720
Capital Outlays	\$ 6,268	\$ 19,129	\$ 41,000	\$ 20,000
	\$ 565,001	\$ 647,452	\$ 686,117	\$ 728,257

	FY 2020 Budget
Personnel	\$ 263,187
Purchased/Contracted Services	\$ 417,350
Supplies	\$ 27,720
Capital Outlays	\$ 20,000



1540 - Human Resources

Statement of Service

The mission of the Human Resources Department is to remain committed to providing quality services to all employees. With the guidance of the City Manager and with respect to all federal/state laws, the HR department strives to excel in the following core Objectives:

- Work in collaboration with department heads to recruit top candidates.
- Create innovative and employee valued training programs.
- Create a diverse, healthy, and safe work environment for all employees
- Meticulously select benefit plans
- Offer rewarding compensation plans

Objectives

1. Advertise open positions in newspapers, on website, and in City Hall.
2. Provide background checks on potential employees to insure hire of quality staff.
3. Coordinate drug screens for potential new hires.
4. Provide comprehensive orientation for new employees, including processing all paperwork, education on policies, and insurance documents.
5. Work with Benefits Broker to maximize options for optimum healthcare rates.
6. Enhance employee involvement by providing recognition programs and assisting supervisors with employee relations and personnel issues.
7. Coordinate Employee Wellness Program
8. Compensation administration
9. Review, maintain and update employee handbook annually.
10. Continue to attend training to stay abreast of current HR laws and practices.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Time	Part-Time	Full-Time	Part-Time
HUMAN RESOURCES					
Human Resources Director	115	1	0	1	0
HUMAN RESOURCES TOTAL		1	0	1	0

Human Resources Department: Budget \$144,435

The Human Resources Department's budget increase by \$12,375 due to the following:

- Salary and Benefits increased by \$1,975 due to 3% cola issued in January of 2019 and due to increase in health insurance costs;
- Purchased Contract Services increased by \$8,900 due to the following:
 - 100.1540.52.3850, Contract Services, increased by \$4,300 in order to hire contracted labor to scan personnel files;
 - Supplies increased by \$1,500 to cover the cost of the employee appreciation dinner.

City of Tybee Island

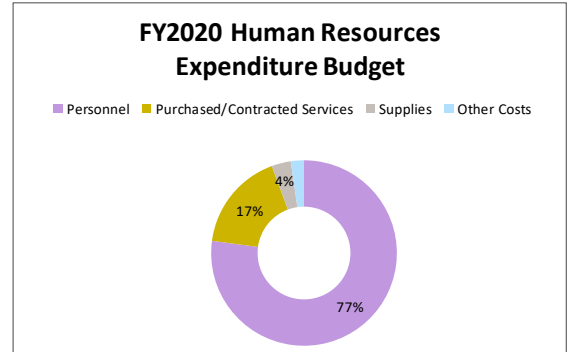
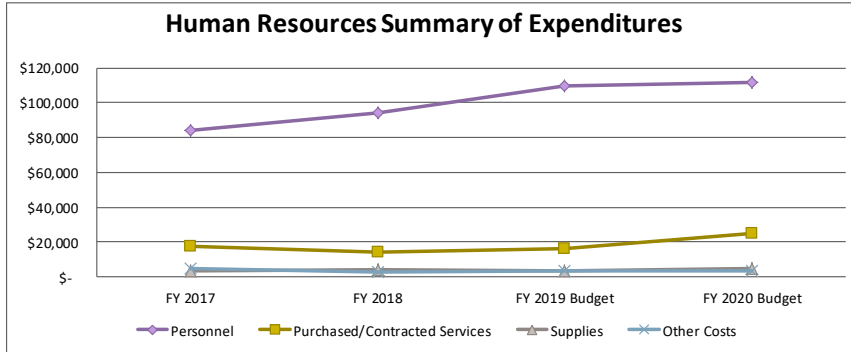


				FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION								
HUMAN RESOURCES											
100	1540	51	1100	Salaries & Wages	79,136.00	1,179.00	\$77,957.00	\$46,979.33	\$30,977.67	\$68,769.00	\$61,286.42
100	1540	51	1300	Overtime	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1540	51	1400	Employee Benefits	3,000.00	0.00	\$3,000.00	\$2,000.00	\$1,000.00	\$3,000.00	\$3,000.00
100	1540	51	2100	Health Insurance Benefits	9,858.00	629.00	\$9,229.00	\$5,664.23	\$3,564.77	\$7,689.46	\$7,132.00
100	1540	51	2200	FICA Social Sec Contribution	5,116.00	143.00	\$4,973.00	\$2,969.07	\$2,003.93	\$4,392.91	\$3,885.30
100	1540	51	2300	FICA Medicare Contribution	1,196.00	17.00	\$1,179.00	\$694.40	\$484.60	\$1,027.39	\$908.64
100	1540	51	2400	Retirement Contributions	6,420.00	0.00	\$6,420.00	\$4,174.32	\$2,245.68	\$6,232.68	\$6,510.72
100	1540	51	2700	Workers Compensation	264.00	7.00	\$257.00	\$116.00	\$141.00	\$186.38	\$175.27
100	1540	51	2900	Wellness Benefits	4,000.00	0.00	\$4,000.00	\$235.69	\$3,764.31	\$2,693.20	\$1,350.00
100	1540	51	2910	Wellness Incentive	375.00	0.00	\$375.00	\$0.00	\$375.00	\$50.00	\$0.00
100	1540	51	2920	Employee Safety Program	2,000.00	0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
		51 Total	PERSONNEL		111,365.00	1,975.00	\$109,390.00	\$62,833.04	\$46,556.96	\$94,041.02	\$84,248.35
100	1540	52	1120	Management Support Activities	5,000.00	3,000.00	\$2,000.00	\$1,403.35	\$596.65	\$1,700.00	\$1,475.19
100	1540	52	1230	Medical Screening	0.00	0.00	\$0.00	\$0.00	\$0.00	\$155.94	\$0.00
100	1540	52	1231	Drug Testing	4,000.00	0.00	\$4,000.00	\$1,010.18	\$2,989.82	\$3,775.63	\$6,606.74
100	1540	52	1275	Employee Assistance Expense	3,000.00	0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
100	1540	52	1300	Contract Services	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91.00
100	1540	52	2110	Garbage	30.00	0.00	\$30.00	\$17.43	\$12.57	\$28.44	\$27.41
100	1540	52	3100	Property & Liability Insurance	300.00	0.00	\$300.00	\$250.00	\$50.00	\$280.00	\$280.00
100	1540	52	3220	Postage	200.00	0.00	\$200.00	\$128.42	\$71.58	\$190.63	\$221.28
100	1540	52	3300	Advertising	1,000.00	600.00	\$400.00	\$188.00	\$212.00	\$761.00	\$395.00
100	1540	52	3400	Print & Binding	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1540	52	3500	Travel & Related Expenses	800.00	0.00	\$800.00	\$727.00	\$73.00	\$1,007.00	\$2,480.69
100	1540	52	3600	Dues and Fees	400.00	0.00	\$400.00	\$320.67	\$79.33	\$372.33	\$525.00
100	1540	52	3700	Education & Training	1,100.00	0.00	\$1,100.00	\$435.00	\$665.00	\$1,437.00	\$1,200.00
100	1540	52	3725	Education & Training -Internal	2,000.00	1,000.00	\$1,000.00	\$249.00	\$751.00	\$0.00	\$0.00
100	1540	52	3850	Contract Services	7,100.00	4,300.00	\$2,800.00	\$874.65	\$1,925.35	\$1,434.82	\$997.40
		52 Total	PURCHASED CONTRACTED SERVICES		24,930.00	8,900.00	\$16,030.00	\$8,603.70	\$7,426.30	\$14,142.79	\$17,299.71
100	1540	53	1100	Supplies & Materials	600.00	0.00	\$600.00	\$180.25	\$419.75	\$1,096.74	\$917.82
100	1540	53	1210	Water Sewer Charges	40.00	0.00	\$40.00	\$11.86	\$28.14	\$25.03	\$33.99
100	1540	53	1230	Electricity	400.00	0.00	\$400.00	\$251.34	\$148.66	\$449.30	\$380.06
100	1540	53	1312	Employee Appreciation	3,500.00	1,500.00	\$2,000.00	\$1,093.65	\$906.35	\$1,845.99	\$1,875.00
100	1540	53	1400	Books/Periodicals	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1540	53	1600	Small Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1540	53	1710	Employee Appreciation Awa	300.00	0.00	\$300.00	\$0.00	\$300.00	\$246.27	\$306.41
100	1540	53	1720	Uniforms	0.00	0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$0.00
		53 Total	SUPPLIES		4,840.00	1,500.00	\$3,340.00	\$1,537.10	\$1,802.90	\$3,838.33	\$3,513.28
100	1540	57	2012	Unitized Way Coastal Empire	3,000.00	0.00	\$3,000.00	\$1,007.00	\$1,993.00	\$2,762.48	\$4,102.29
100	1540	57	2100	Flowers	300.00	0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$452.50
		57 Total	OTHER COSTS		3,300.00	0.00	\$3,300.00	\$1,007.00	\$2,293.00	\$2,762.48	\$4,554.79
		Grand Total			144,435.00	12,375.00	\$132,060.00	\$73,980.84	\$58,079.16	\$114,784.62	\$109,616.13

1540 Human Resources

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 84,248	\$ 94,042	\$ 109,390	\$ 111,365
Purchased/Contracted Services	\$ 17,300	\$ 14,143	\$ 16,030	\$ 24,930
Supplies	\$ 3,513	\$ 3,838	\$ 3,340	\$ 4,840
Other Costs	\$ 4,555	\$ 2,762	\$ 3,300	\$ 3,300
	\$ 109,616	\$ 114,785	\$ 132,060	\$ 144,435

	FY 2020 Budget
Personnel	\$ 111,365
Purchased/Contracted Services	\$ 24,930
Supplies	\$ 4,840
Other Costs	\$ 3,300



2650 - Municipal Court

Statement of Service

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 community safer.

Team Focus

- Operations – Ensure that justice is administered in a fair, impartial, professional, and efficient manner
- Customer Service - Provide the highest quality of customer service to the public and employees of the City of Tybee Island.
- Education – Provide training opportunities for court personnel to ensure mandated training is complete and the court is providing quality services.
- Internal – Provide a supportive work environment in order to maintain an energetic, engaged, professional, and healthy workforce.

Objectives

1. Provide ongoing training for all Municipal Court Clerks.
2. Become more proficient in processing of the Municipal Court funds.
3. Update department web pages.
4. Explore e-payment solutions to identify a way to reduce credit card fees or possibly eliminate them.
5. Survey court customers and city employees to measure the Court's successes as well as its deficiencies.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		FullTime	PartTime	FullTime	PartTime
MUNICIPAL COURT					
Municipal Court Director	115	0	0	1	0
Clerk of Court	109	1	0	1	0
Assistant Clerk of Court	106	1		1	
MUNICIPAL COURT TOTAL		2	0	3	0

Highlights

The Municipal Court budget request for fiscal year 2018-2019 is \$297,835 which is an increase of \$134,189 compared to the current year's budget. The reason for the increase is due to personnel costs and operating costs related to removing the court completely from the Police Department. This is necessary to ensure adequate internal controls and provide the court with an independence of all other departments.

Municipal Court: Budget \$290,000

Municipal Court's Department's budget decreased by (16,367) due to following:

Salary and Benefits cost increased by a net amount \$159 due to increase salary from the 3% cola issued in January of 2019; due to the increase in health insurance costs of \$2,231 and a reduction of retirement cost by (\$4,844).

Purchased Contracted Services increased by \$6,437 due to the following:

- 100-2650-52-1101 Legal Judge – will decrease by (\$1,000);
- 100.2650.52.1300 Contract Services decreased by (\$6,000); it covered the annual maintenance fee for Incode system;

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- 100.2650.52.1111, Contract Interpreter, increased by \$1,2000 to establish the account;
- 100.2650.52.1211, Legal – Prosecutor, increased by \$7,000 to establish the account;
- 100.2650.52.1212, Legal – Public Defender, increased by \$7,000 to establish the account;
- 100-2650-52-3500 – Travel and Related Expenses - \$1,600 increase for travel 2 Clerks ,2 Judges and 1 Court Administrator;
- 100-2650-52-3600 – Dues & Fees – \$1,000.00 unchanged. Judges Dues, Clerk’s Notary;
- 100-2650-52-3700 – Education and Training – decreased by (\$1,000) . Classes for 3 Clerks and 2 Judges; and
- 100-2650-52-3901 – Credit Card Services - \$12,000 budget remains unchanged.

Supplies decreased by (\$7,963) due to the following:

- 100.2650.53.1100 – Supplies & Materials decreased by(\$ 1,436); and
- 100.2650.53.1230 – Electricity budget of \$6,425 is eliminated.

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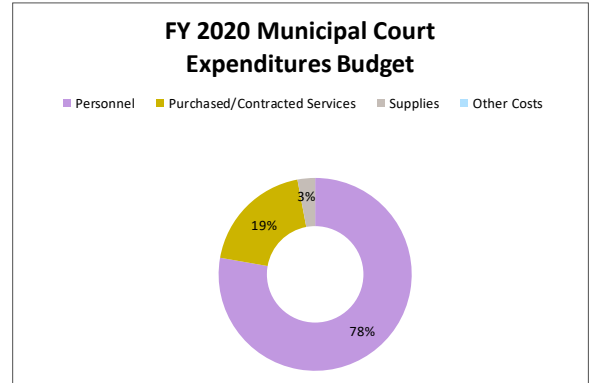
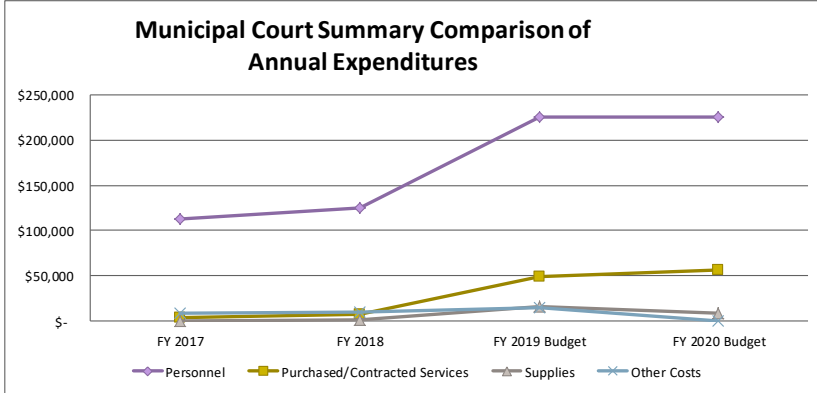
FUND DEPT OBJECT				ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
MUNICIPAL COURT											
100	2650	51	1100	Salaries & Wages	163,770.00	2,498.00	\$161,272.00	\$99,136.53	\$62,135.47	\$87,191.25	\$80,095.53
100	2650	51	1300	Overtime	2,000.00	500.00	\$1,500.00	\$1,526.16	(\$26.16)	\$2,160.12	\$3,341.19
100	2650	51	1400	Employee Benefits	2,400.00	(600.00)	\$3,000.00	\$800.00	\$2,200.00	\$0.00	\$200.00
100	2650	51	2100	Health Insurance Benefits	33,219.00	2,231.00	\$30,988.00	\$19,110.93	\$11,877.07	\$18,426.22	\$13,475.27
100	2650	51	2200	FICA Social Sec Contribution	10,496.00	317.00	\$10,179.00	\$6,216.28	\$3,962.72	\$5,597.65	\$5,185.46
100	2650	51	2300	FICA Medicare Contribution	2,455.00	40.00	\$2,415.00	\$1,453.85	\$961.15	\$1,309.14	\$1,212.72
100	2650	51	2400	Retirement Contributions	9,493.00	(4,844.00)	\$14,337.00	\$5,701.04	\$8,635.96	\$9,675.00	\$9,305.67
100	2650	51	2700	Workers Compensation	542.00	17.00	\$525.00	\$186.00	\$339.00	\$264.48	\$139.48
100	2650	51	2910	Wellness Incentive	1,125.00	0.00	\$1,125.00	\$0.00	\$1,125.00	\$470.00	\$0.00
			51 Total	PERSONNEL	225,500.00	159.00	\$225,341.00	\$134,130.79	\$91,210.21	\$125,093.86	\$112,955.32
100	2650	52	1101	Legal - Judge	4,000.00	(1,000.00)	\$5,000.00	\$1,600.00	\$3,400.00	\$2,400.00	\$2,400.00
100	2650	52	1111	Contract Services - Interpreter	1,200.00	1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	2650	52	1211	Legal - Prosecutor	7,000.00	7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	2650	52	1212	Legal - Public Defender	7,000.00	7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	2650	52	1300	Service Contracts	1,500.00	(6,000.00)	\$7,500.00	\$232.00	\$7,268.00	\$232.00	\$454.00
100	2650	52	1301	Court Reporter	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	2650	52	1385	Custody - Food Supplies	500.00	(100.00)	\$600.00	\$84.51	\$515.49	\$425.68	\$0.00
100	2650	52	2110	Garbage	0.00	(163.00)	\$163.00	\$0.00	\$163.00	\$0.00	\$0.00
100	2650	52	2130	Custodial	2,250.00	0.00	\$2,250.00	\$1,667.22	\$582.78	\$0.00	\$0.00
100	2650	52	2325	Armored Car Service	9,000.00	0.00	\$9,000.00	\$4,553.76	\$4,446.24	\$0.00	\$0.00
100	2650	52	3100	Property/Liability Insurance	500.00	0.00	\$500.00	\$416.67	\$83.33	\$200.00	\$200.00
100	2650	52	3220	Postage & Freight	1,000.00	0.00	\$1,000.00	\$452.11	\$547.89	\$0.00	\$0.00
100	2650	52	3500	Travel & Related Expenses	4,000.00	0.00	\$4,000.00	\$1,465.93	\$2,534.07	\$1,238.61	\$423.24
100	2650	52	3600	Dues & Fees	1,000.00	0.00	\$1,000.00	\$170.00	\$830.00	\$0.00	\$0.00
100	2650	52	3700	Education & Training	5,000.00	(1,500.00)	\$6,500.00	\$1,575.00	\$4,925.00	\$2,375.00	\$325.00
100	2650	52	3901	Credit Card Service Charge	12,000.00	0.00	\$12,000.00	\$9,208.38	\$2,791.62	\$239.72	\$0.00
100	2650	52	3910	Court Appearance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			52 Total	PURCHASED CONTRACTED SERVICES	55,950.00	6,437.00	\$49,513.00	\$21,425.58	\$28,087.42	\$7,111.01	\$3,802.24
100	2650	53	1100	Supplies & Materials	6,000.00	(1,436.00)	\$7,436.00	\$4,126.37	\$3,309.63	\$299.66	\$299.41
100	2650	53	1104	First Aid Supplies	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	2650	53	1210	Water/Sewer Charges	0.00	(188.00)	\$188.00	\$0.00	\$188.00	\$0.00	\$0.00
100	2650	53	1230	Electricity	0.00	(6,425.00)	\$6,425.00	\$0.00	\$6,425.00	\$0.00	\$0.00
100	2650	53	1400	Books/Periodicals	700.00	86.00	\$614.00	\$613.88	\$0.12	\$548.10	\$0.00
100	2650	53	1600	Small Equipment	1,150.00	0.00	\$1,150.00	\$1,132.04	\$17.96	\$0.00	\$0.00
100	2650	53	1703	Cash- Over/Short	100.00	0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
100	2650	53	1720	Uniforms	600.00	0.00	\$600.00	\$576.98	\$23.02	\$0.00	\$0.00
			53 Total	SUPPLIES	8,550.00	(7,963.00)	\$16,513.00	\$6,449.27	\$10,063.73	\$847.76	\$299.41
100	2650	57	1008	Indigent Defense Fees	0.00	(15,000.00)	\$15,000.00	\$5,416.71	\$9,583.29	\$9,583.41	\$9,166.32
			57 Total	OTHER COSTS	0.00	(15,000.00)	\$15,000.00	\$5,416.71	\$9,583.29	\$9,583.41	\$9,166.32
			Grand Total		290,000.00	(16,367.00)	\$306,367.00	\$167,422.35	\$138,944.65	\$142,636.04	\$126,223.29

City of Tybee Island

2650 Municipal Court

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 112,955	\$ 125,094	\$ 225,341	\$ 225,500
Purchased/Contracted Services	\$ 3,802	\$ 7,111	\$ 49,513	\$ 55,950
Supplies	\$ 299	\$ 848	\$ 16,513	\$ 8,550
Other Costs	\$ 9,166	\$ 9,583	\$ 15,000	\$ -
	<u>\$ 126,223</u>	<u>\$ 142,636</u>	<u>\$ 306,367</u>	<u>\$ 290,000</u>

	FY 2020 Budget
Personnel	\$ 225,500
Purchased/Contracted Services	\$ 55,950
Supplies	\$ 8,550
Other Costs	\$ -



3210 - Police Department

Statement of Service- Police Administration

The mission of Police Administration is to consistently seek and find ways to promote, preserve and deliver quality security and safety services to the community. TIPD strives to promote a commitment to quality performance from all members of the department by providing the foundation upon which all operational decisions and organizational directives will be formed. Directives include rules, regulations, and standard operating policies, procedures, and practices. Member of the department are expected to consistently work in a quality manner during the daily performance of their duties, job responsibilities, and work tasks. Performance standards include the oath of office, code of ethics, agency standards, operating procedures, general orders, and City-wide policies.

The Police Administration function:

- Maintains standards to ensure statewide certification from the Georgia Association of Chiefs of Police
- Plans, directs, and manages the department, including patrol services, investigations, communications, training, community policing, and public relations
- Develops, implements, and enforces departmental rules, regulations, standard operating procedures, policies, philosophies, and programs.
- Monitors and ensures the scheduling and assigning of work, the instruction and training of employees, the work and performance of employees, as well as exercising disciplinary action when necessary.
- Provides technical knowledge and problem solving.
- Prepares the departmental operating budget for review and consideration by the City Manager, Mayor, and City Council; monitors and controls the expenditure of all departmental funds; reviews purchase orders and other financial forms requiring department head approval.
- Monitors the security and tracking of evidence, records, and tickets.
- Recruits, selects, and hires departmental employees.
- Develops and supervises the hiring process including testing, interviews, background investigations, and job offers.
- Prepares correspondence, reports, and other written documents; reviews and approves law enforcement forms, reports, evaluations, media releases, and other administrative paperwork and documentation.
- Directs the internal affairs function of investigating citizen complaints and employee grievances.

Objectives

1. Ensure that police services are handled in a professional and timely manner.
2. Continue to meet statewide certification standards.
3. Continue the process to achieve national accreditation from the Commission on
4. Accreditation for Law Enforcement Agencies Inc. (CALEA).
5. Improve benefit package for police officers for purposes of improving recruitment and retention efforts.
6. Upgrade technological capabilities, ensuring that computer systems and equipment are functional and serve the department to their maximum potential.
7. Review current processes and programs to evaluate efficiency of deployment of manpower in order to maintain the highest possible level of service delivery.



Statement of Service- CID

The mission of the Criminal Investigation Division is the protection of persons, the apprehension of criminals, the recovery of property, and the prevention of crime. The mission is accomplished by the following objectives:

- Maximize the use of all available resources to solve crimes and apprehend suspects, and recover stolen property.
- Process crime scenes and collect and preserve evidence.

Statement of Service- Police Patrol Division

The mission of the Patrol Division is to provide the highest quality of Police services while maintaining and improving the quality of life for citizens, businesses, and the motoring public in a professional, courteous, and empathetic manner. This mission is accomplished by an array of functions and duties, including:

- Preventative patrols of neighborhoods and businesses.
- Interaction with the public to foster better community relations.
- Responding to calls for service.
- Compiling incident reports.
- Assisting persons in need.
- Providing assistance to investigative personnel.
- Taking enforcement action in matters related to the assignment,
- Investigation of offenses, crimes, traffic accidents, disturbances, and all incidents that require police service.

Police Patrol Division Objectives

1. Maintain a safe environment for citizens to travel on the roadways
 - Participate in all GOHS traffic enforcement initiatives throughout the year (Click It or Ticket, Summer HEAT, Operation Zero Tolerance, etc.)
 - Attend monthly GOHS meetings
 - Conduct specialized traffic details that target seatbelt usage and distracted driving
 - Conduct three saturation patrols during Operation Zero Tolerance, which target impaired drivers.
2. Enhance officer's knowledge in the detection and prosecution of DUI cases.
 - Conduct in-service training on DUI prosecution for all patrol officers.
3. Continue the process for utilizing body mounted cameras on patrol.
 - Maintain and update SOP for body mounted cameras as needed.

Statement of Service- City Marshall/Code Enforcement

The mission of the City Marshall is to enforce the codes of the City in order to protect the health, safety, and welfare of the community and, where violations occur, to work with our citizens to achieve compliance through an efficient and fair process.

City Marshall/Code Enforcement Objectives

1. Maintain an attractive, safe, and healthy environment in order to provide a high quality of life for our residents and visitors.
2. Improve both the appearance and value of residential and business property.
3. Provide prompt, courteous, and professional service to the citizens of Tybee Island.
4. Encourage responsible property maintenance.
5. Maintain open communications and continuing education with the community.

City of Tybee Island

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Time	Part-Time	Full-Time	Part-Time
POLICE ADMINISTRATION					
Chief of Police	118	1	0	1	0
Major	114	2	0	1	0
Captain	112	1	0	2	0
Lieutenant/Admin Supervisor	111	1	0	1	0
City Marshal	111	1	0	1	0
Lieutenant	111	3	0	2	0
Sergeant	109	5	0	3 / 5	0
Corporals (First 6 months in FY2019 only)	108	2	0	2 / 0	0
Assistant City Marshal	108	1	0	1	0
Sr Patrol Officer	107	4	0	4	0
Patrol Officer	106	3	0	6	0
Detention Officer (20 hours)	104	0	3	0	2
POLICE ADMINISTRATION TOTAL		24	3	19	2

The Police Department's budget includes Police Administration and Animal Control Division.

Police Administration: Budget \$3,172,812

Police Administration's Budget increased by \$620,723 due to the following:

- The department re-allocated the Beach Patrol Division's budget into the Police Administration budget combining those budgets into one.
- **Personnel & benefits** increased by \$526,877 due to planned promotions of staff; due to the 3% increase received in January of 2019; \$70,000 was added to Salaries as a pay increase incentive for public safety personnel to seek higher education; an increase is included the estimated increase in health insurance costs; Overtime (3210.51.1300) increased by \$10,000 from \$80,000 to \$90,000 based on the current year's actual cost;
- **Purchased Contracted Services** increased by a net amount of \$20,533 from \$323,607 to \$344,140;
 - 100.3210.52.1316, Contract Services – Leases, budget increased by \$21,596 from \$13,404 to \$35,000 to pay for Georgia Power camera lease program;
 - 100.3210.52.2321, Rental – Leased Vehicle Program, budget increased by \$37 from \$125,963 to \$126,000
- **Supplies** decreased by (\$28,863) from \$247,063 to \$ 218,200 compared to the current year's budget;
 - 100.3210.53.1115, Supplies Ammunition is established for \$9,000 increased by \$660; the ammunition was previously budgeted in the Safety Equipment line item, 100.3210.53.1601 in FY18 and FY17;
 - 100.3210.53.1100, Supplies & Material, increased by \$1,000 from \$10,000 to \$11,000;
 - 100.3210.53.1103, Community Police Programs \$3,000 will remain unchanged;
 - 100.3210.53.1600, Small Equipment budget will increase by \$2,197;
 - 100.3210.53.1615, Small Equipment – Camera's budget will decrease by (\$97) from \$26,097 to \$26,000; it will be used to purchase Tasers;
 - 100.3210.53.1616, Small Equipment – Radios, budget is \$20,000;
 - 100.3210.53.1620, Small Equipment – Technology Fees, budget is eliminated.
 - 100-3210-53-1185 – Community Police Program remains at \$3,000;
 - 100.3210.53.1601, Safety Equipment increased by \$340 from \$21,660 to \$22,000;
- **Capital Outlay** increased by \$102,176 from \$53,900 to \$156,076;
 - 100.3210.54.1315, Building Improvement's budget is \$8,900 to cover the City's 15% match share to purchase storm shutters under the FEMA\GEMA funded hazard mitigation grants.



- 100.3210.54.2100, Machinery & Equipment, increased by \$97,176 from \$45,000 to \$142,176 due to the following:
 - Purchase two tag readers devices for \$13,576 each;
 - Purchase body camera for \$40,960;
 - Purchase in-car camera system for new vehicles for \$26,064; and
 - Purchase four beach vehicles for \$48,000.
- 100.3210.54.2300, Furniture and Fixtures budget is \$5,000. The money will be used to purchase office chairs and desks.

POLICE DEPARTMENT - ADMINISTRATION - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total All CIP	FY20	FY21	FY22	FY23	FY24
Department of Police							
Vehicle Leasing (100-3210-54-2200) 1st 16	126,000	630,000	126,000	126,000	126,000	126,000	126,000
Vehicle Leasing (100.3210.54.2200) 18 finish fleet	0	700,000	0	140,000	140,000	140,000	140,000
Beach Vehicle - (100.3210.54.2100) 4	48,000	144,000	48,000	0	48,000	0	48,000
Tag Reader (100.3210.54.2100) 1 OF 2	13,576	13,576	13,576	0	0	0	0
Tag Reader (100.3210.54.2100) 2 OF 2	13,576	13,576	13,576	0	0	0	0
Body Cameras (100.3210.54.2100)	40,960	204,800	40,960	40,960	40,960	40,960	40,960
Furniture & Fixtures - (100.3210.54.2300)	5,000	25,000	5,000	5,000	5,000	5,000	5,000
In-car Camera Systems for new Vehicles (100.3210.54.2129)	26,064	132,100	26,064	26,064	20,064	26,064	26,064
Georgia Power Surveillance Cameras: (100-3210-54-2100)	30,000	150,000	30,000	30,000	30,000	30,000	30,000
Storm Shutters 15% Match for \$52,653 cost	7,898	7,898	7,898	0	0	0	0
TOTAL Police Department CIP:	311,074	2,020,950	311,074	368,024	410,024	368,024	416,024

City of Tybee Island



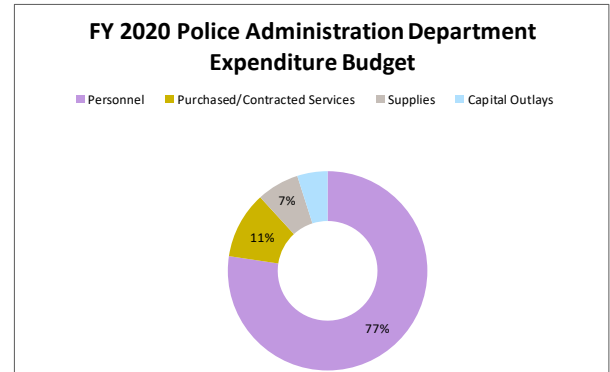
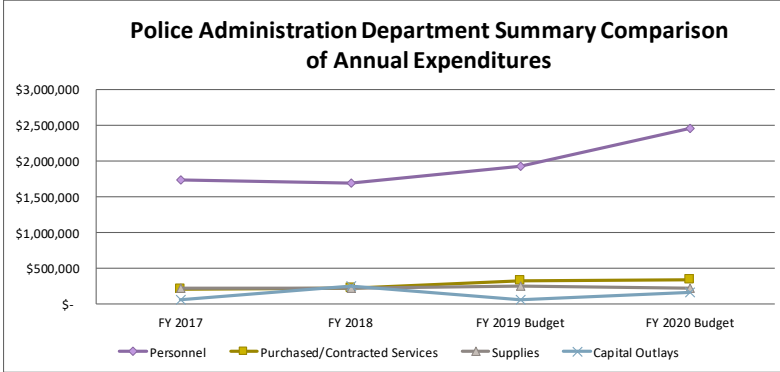
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
POLICE ADMINISTRATION											
100	3210	51	1100	Salaries & Wages	1,556,132.00	396,137.00	\$1,159,995.00	\$824,720.07	\$335,274.93	\$1,083,696.91	\$1,063,497.03
100	3210	51	1200	Part Time/Seasonal Wages	100,004.00	20,444.00	\$79,560.00	\$75,477.31	\$4,082.69	\$66,639.66	\$109,480.14
100	3210	51	1300	Overtime	90,000.00	10,000.00	\$80,000.00	\$60,716.81	\$19,283.19	\$67,489.61	\$77,389.69
100	3210	51	1400	Employee Benefits	10,800.00	0.00	\$10,800.00	\$9,350.00	\$1,450.00	\$7,700.00	\$7,600.00
100	3210	51	2100	Health Insurance Benefits	336,213.00	35,120.00	\$301,093.00	\$194,616.79	\$106,476.21	\$191,984.60	\$198,832.50
100	3210	51	2200	FICA Social Sec Contribution	105,264.00	19,391.00	\$85,873.00	\$59,992.65	\$25,880.35	\$76,689.08	\$76,046.10
100	3210	51	2300	FICA Medicare Contribution	24,618.00	4,306.00	\$20,312.00	\$14,030.64	\$6,281.36	\$17,935.64	\$17,806.94
100	3210	51	2400	Retirement Contributions	128,649.00	20,327.00	\$108,322.00	\$79,235.46	\$29,086.54	\$111,550.92	\$117,844.00
100	3210	51	2700	Workers Compensation	91,841.00	19,652.00	\$72,189.00	\$32,231.00	\$39,958.00	\$66,042.10	\$67,782.65
100	3210	51	2910	Wellness Incentive	10,875.00	1,500.00	\$9,375.00	\$0.00	\$9,375.00	\$0.00	\$0.00
			51 Total	PERSONNEL	2,454,396.00	526,877.00	\$1,927,519.00	\$1,350,370.73	\$577,148.27	\$1,689,728.52	\$1,736,279.05
100	3210	52	1225	Physical Evaluations	1,500.00	0.00	\$1,500.00	\$250.00	\$1,250.00	\$1,575.00	\$2,375.00
100	3210	52	1300	Equip Service Contracts	31,800.00	1,800.00	\$30,000.00	\$16,250.00	\$13,750.00	\$15,324.74	\$15,466.52
100	3210	52	1316	Contract Services - Lease	35,000.00	21,596.00	\$13,404.00	\$0.00	\$13,404.00	\$0.00	\$0.00
100	3210	52	2110	Garbage Charges	590.00	0.00	\$590.00	\$469.60	\$120.40	\$669.24	\$645.93
100	3210	52	2130	Custodial	10,000.00	2,750.00	\$7,250.00	\$4,070.43	\$3,179.57	\$8,995.78	\$8,600.29
100	3210	52	2201	Repair/Maintenance-Buildings	8,000.00	2,600.00	\$5,400.00	\$5,231.39	\$168.61	\$9,771.77	\$4,408.96
100	3210	52	2202	Repair/Maintenance-Vehicles	0.00	(18,350.00)	\$18,350.00	\$14,108.78	\$4,241.22	\$20,279.51	\$28,027.37
100	3210	52	2203	Equipment	5,000.00	1,500.00	\$3,500.00	\$3,359.59	\$140.41	\$6,548.77	\$3,424.77
100	3210	52	2320	Rent-Equip & Vehicles	2,000.00	0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,042.54	\$2,008.00
100	3210	52	2321	Rentcar - Leased Vehicle Program	126,000.00	37.00	\$125,963.00	\$0.00	\$125,963.00	\$0.00	\$0.00
100	3210	52	2325	Armored Car Service	0.00	0.00	\$0.00	\$0.00	\$0.00	\$8,201.00	\$0.00
100	3210	52	3100	Property & Liability Insurance	75,000.00	0.00	\$75,000.00	\$61,883.34	\$13,116.66	\$77,509.35	\$101,000.00
100	3210	52	3201	Telephone/communications	150.00	0.00	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
100	3210	52	3220	Postage/Freight	500.00	100.00	\$400.00	\$351.29	\$48.71	\$843.93	\$594.60
100	3210	52	3500	Travel & Related Expenses	30,000.00	3,000.00	\$27,000.00	\$27,025.90	(\$25.90)	\$43,178.09	\$21,606.46
100	3210	52	3600	Dues, Fees, Tags & Titles	1,600.00	0.00	\$1,600.00	\$1,128.67	\$471.33	\$1,536.33	\$1,579.00
100	3210	52	3601	GCIC Database Fees	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3210	52	3602	Certifications	2,000.00	500.00	\$1,500.00	\$525.00	\$975.00	\$429.00	\$1,957.00
100	3210	52	3700	Education & Training	15,000.00	5,000.00	\$10,000.00	\$5,419.50	\$4,580.50	\$11,280.44	\$17,058.46
100	3210	52	3850	Contract Labor	0.00	0.00	\$0.00	\$0.00	\$0.00	\$480.00	\$0.00
100	3210	52	3901	Service Charges	0.00	0.00	\$0.00	\$0.00	\$0.00	\$10,528.75	\$2,976.59
100	3210	52	3920	Minor Accidents	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			52 Total	PURCHASED CONTRACTED SERVICES	344,140.00	20,533.00	\$323,607.00	\$140,073.49	\$183,533.51	\$219,344.24	\$211,728.95
100	3210	53	1100	Supplies & Materials	11,000.00	1,000.00	\$10,000.00	\$5,836.34	\$4,163.66	\$13,793.03	\$14,121.16
100	3210	53	1102	Flags	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3210	53	1103	Investigation & I.D. Supplies	2,500.00	0.00	\$2,500.00	\$2,163.04	\$336.96	\$1,198.87	\$2,500.00
100	3210	53	1115	Supplies - Ammunition	9,000.00	660.00	\$8,340.00	\$8,339.10	\$0.90	\$0.00	\$0.00
100	3210	53	1185	Community Police Programs	3,000.00	0.00	\$3,000.00	\$2,535.66	\$464.34	\$2,275.71	\$2,681.60
100	3210	53	1190	Animal Control Supplies	0.00	(250.00)	\$250.00	\$0.00	\$250.00	\$142.22	\$475.77
100	3210	53	1191	Animal Control Costs	0.00	(150.00)	\$150.00	\$100.00	\$50.00	\$100.00	\$100.00
100	3210	53	1210	Water/Sewer Charges	700.00	0.00	\$700.00	\$441.67	\$258.33	\$637.34	\$615.84
100	3210	53	1230	Electricity	25,500.00	0.00	\$25,500.00	\$17,019.49	\$8,480.51	\$22,766.67	\$24,265.87
100	3210	53	1270	Gasoline & Diesel Fuel	53,000.00	0.00	\$53,000.00	\$34,290.18	\$18,709.82	\$58,089.08	\$51,942.58
100	3210	53	1310	Food - Officials & Function	2,500.00	500.00	\$2,000.00	\$1,168.72	\$831.28	\$2,160.45	\$1,480.79
100	3210	53	1385	Custody - Food Supplies	3,000.00	0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$376.07
100	3210	53	1400	Books & Periodicals	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3210	53	1600	Small equipment	11,000.00	2,197.00	\$8,803.00	\$8,802.54	\$0.46	\$13,707.04	\$3,620.36
100	3210	53	1601	Safety Equipment	22,000.00	340.00	\$21,660.00	\$17,784.42	\$3,875.58	\$15,218.81	\$17,535.09
100	3210	53	1603	Protective Gear	5,000.00	0.00	\$5,000.00	\$4,848.23	\$151.77	\$3,640.68	\$7,458.88
100	3210	53	1610	Camera	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3210	53	1615	Small Equipment-camera's	26,000.00	(97.00)	\$26,097.00	\$0.00	\$26,097.00	\$0.00	\$0.00
100	3210	53	1616	Small Equipment-radios &	20,000.00	20,000.00	\$0.00	\$0.00	\$0.00	\$43,648.46	\$44,047.45
100	3210	53	1619	Damage	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
100	3210	53	1620	Small Equipment-Tech Fees	0.00	(57,063.00)	\$57,063.00	\$40,127.64	\$16,935.36	\$29,420.34	\$22,261.12
100	3210	53	1720	Uniforms & Accessories	24,000.00	4,000.00	\$20,000.00	\$15,048.61	\$4,951.39	\$20,711.49	\$19,968.47
			53 Total	SUPPLIES	218,200.00	(28,863.00)	\$247,063.00	\$158,505.64	\$88,557.36	\$227,510.19	\$216,451.05
100	3210	54	1315	Building Improvements	8,900.00	0.00	\$8,900.00	\$0.00	\$8,900.00	\$0.00	\$0.00
100	3210	54	2100	Machinery & Equipment	142,176.00	97,176.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$37,042.57
100	3210	54	2129	Machinery & Equipment Storm Damage	0.00	0.00	\$0.00	\$0.00	\$0.00	\$92,952.70	\$16,712.00
100	3210	54	2200	Vehicles	0.00	0.00	\$0.00	\$0.00	\$0.00	\$161,395.04	\$0.00
100	3210	54	2300	Furniture & Fixtures	5,000.00	5,000.00	\$0.00	\$2,867.25	(\$2,867.25)	\$0.00	\$0.98
			54 Total	CAPITAL OUTLAY	156,076.00	102,176.00	\$53,900.00	\$2,867.25	\$51,032.75	\$254,352.74	45.55
			Grand Total		3,172,812.00	620,723.00	\$2,552,089.00	\$1,651,817.11	\$900,271.89	\$2,390,904.60	

City of Tybee Island

3210 Police Administration

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 1,736,279	\$ 1,689,729	\$ 1,927,519	\$ 2,454,396
Purchased/Contracted Services	\$ 211,729	\$ 219,344	\$ 323,607	\$ 344,140
Supplies	\$ 216,451	\$ 227,510	\$ 247,063	\$ 218,200
Capital Outlays	\$ 56,746	\$ 254,348	\$ 53,900	\$ 156,076
	\$ 2,221,205	\$ 2,390,931	\$ 2,552,089	\$ 3,172,812

	FY 2020 Budget
Personnel	\$ 2,454,396
Purchased/Contracted Services	\$ 344,140
Supplies	\$ 218,200
Capital Outlays	\$ 156,076





3215 - Police Beach Patrol

Statement of Service

Beach Patrol provides for the safety and well-being of the beach patrons of Tybee Island who participate in beach and ocean related activities. This mission includes educating the public, preventing potential accidents, and intervening when necessary and appropriate both on the beach and in the adjacent Atlantic Ocean waters. The Beach Patrol fulfills its mission by: 1. Recruiting and testing the most highly qualified candidates. 2. Employing qualified individuals for positions within the administration of the organization. 3. Training personnel with the most current information, technology, and equipment. 4. Outfitting personnel with current, well maintained, and appropriate equipment. Beach patrol officers can be seen patrolling the beach on foot, in golf carts or UTVs. These types of vehicles allow for both emergency response and easy access and interaction with the public. The Beach Patrol Unit works hand-in-hand with the lifeguards, fire department, and police department in order to provide a safe environment for our residents and our visitors.

Objectives

1. To serve and protect the citizens and visitors of Tybee Island, while providing safety and improved quality of life in our community through excellence in policing.
2. Accurate and timely crime reporting and analysis.
3. More efficient deployment of personnel.
4. Continuous assessment and evaluation of our programs and tactics.
5. Timely and effective use of equipment and available resources.

CITY PERSONNEL		FY2020		FY2019	
	Position Grade	FullTime	PartTime	FullTime	PartTime
BEACH PATROL			0		
Lieutenant	111	0	0	1	0
Corporal	109	0	0	1	0
Beach Patrol Officer	106	0	0	3	0
BEACH PATROL TOTAL		0	0	5	0

Police Park (Beach) Patrol Division: Budget \$0

Police Park (Beach) Patrol Division's budget was added to the Police Administration's budget.

City of Tybee Island

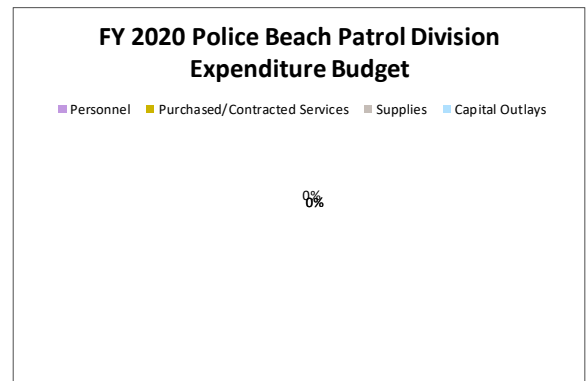
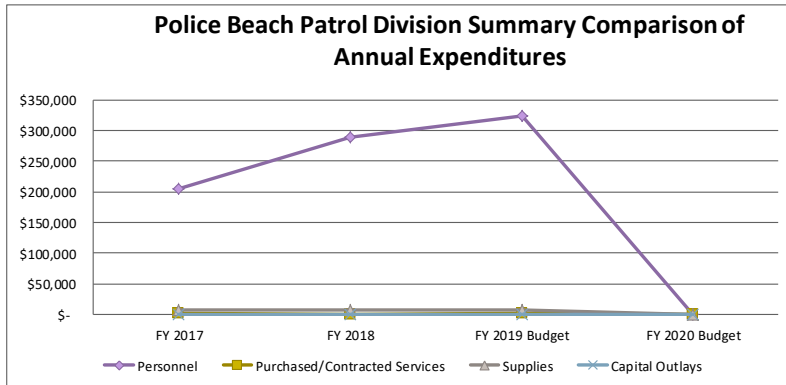


FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
POLICE - BEACH PATROL DIVISION										
100	3215	51	1100	Salaries & Wages	(213,508.00)	\$213,508.00	\$157,041.57	\$56,466.43	\$193,601.90	\$126,139.76
100	3215	51	1200	Part Time/Seasonal Wages	0.00	\$0.00	\$0.00	\$0.00	\$1,507.00	\$21,079.87
100	3215	51	1300	Overtime	(10,000.00)	\$10,000.00	\$27,544.65	(\$17,544.65)	\$22,997.74	\$12,405.75
100	3215	51	2100	Health Insurance Benefits	(54,329.00)	\$54,329.00	\$39,571.47	\$14,757.53	\$41,879.93	\$23,741.44
100	3215	51	2200	FICA Social Sec Contribution	(13,785.00)	\$13,785.00	\$11,404.21	\$2,380.79	\$13,551.89	\$11,532.98
100	3215	51	2300	FICA Medicare Contribution	(3,268.00)	\$3,268.00	\$2,667.13	\$600.87	\$3,169.41	\$2,697.26
100	3215	51	2400	Retirement Contributions	(15,383.00)	\$15,383.00	\$11,251.89	\$4,131.11	\$8,717.16	\$4,864.20
100	3215	51	2700	Workers Compensation	(12,584.00)	\$12,584.00	\$6,503.00	\$6,081.00	\$4,604.00	\$3,480.71
100	3215	51	2910	Wellness Incentive	(1,875.00)	\$1,875.00	\$0.00	\$1,875.00	\$139.00	\$0.00
100	3215	51	2930	Compensation Time Expense	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			51 Total	PERSONNEL	(324,732.00)	\$324,732.00	\$255,983.92	\$68,748.08	\$290,168.03	\$205,941.97
100	3215	52	2203	Repair & Maintain - Equip	(1,150.00)	\$1,150.00	\$549.10	\$600.90	\$0.00	\$1,222.33
100	3215	52	3100	Property & Liability Insurance	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			52 Total	PURCHASED CONTRACTED SERVICES	(1,150.00)	\$1,150.00	\$549.10	\$600.90	\$0.00	\$1,222.33
100	3215	53	1100	Supplies & Materials	(850.00)	\$850.00	\$679.36	\$170.64	\$106.24	\$459.19
100	3215	53	1600	Small Equipment	(2,000.00)	\$2,000.00	\$1,966.29	\$33.71	\$1,526.21	\$1,840.00
100	3215	53	1601	Safety Equipment	(500.00)	\$500.00	\$320.74	\$179.26	\$461.84	\$506.55
100	3215	53	1720	Uniforms	(4,000.00)	\$4,000.00	\$3,873.73	\$126.27	\$4,419.70	\$3,911.36
			53 Total	SUPPLIES	(7,350.00)	\$7,350.00	\$6,840.12	\$509.88	\$6,513.99	\$6,717.10
			Grand Total		(333,232.00)	\$333,232.00	\$263,373.14	\$69,858.86	\$296,682.02	\$213,881.40

3215 Beach Patrol Division

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 205,942	\$ 290,168	\$ 324,732	\$ -
Purchased/Contracted Services	\$ 1,222	\$ -	\$ 1,150	\$ -
Supplies	\$ 6,717	\$ 6,514	\$ 7,350	\$ -
Capital Outlays	\$ -	\$ -	\$ -	\$ -
	\$ 213,881	\$ 296,682	\$ 333,232	\$ -

	FY 2020 Budget
Personnel	\$ -
Purchased/Contracted Services	\$ -
Supplies	\$ -
Capital Outlays	\$ -



City of Tybee Island

3215 - Animal Control

Statement of Service

Animal Control Services provides for the safety and well-being of the domestic animals of Tybee Island.

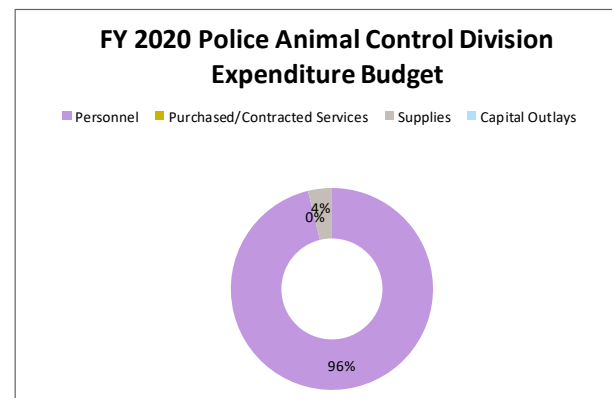
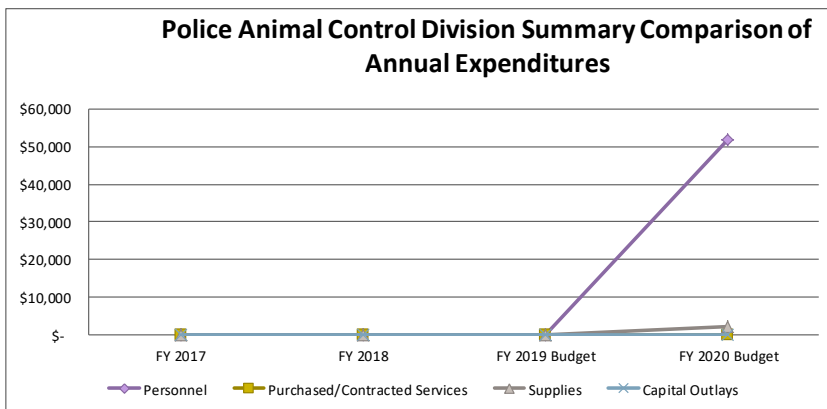
CITY PERSONNEL	Position Grade	FY2020		FY2019	
		FullTime	PartTime	FullTime	PartTime
ANIMAL CONTROL					
Animal Control Officer	104	1	0	1	0
Animal Control Officer (20 hours)	104	0	2	0	2
ANIMAL CONTROL TOTAL		1	2	1	2

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
ANIMAL CONTROL										
100	3226	51	1100	Salaries & Wages	34,071.00	34,071.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	51	1200	Part Time/Seasonal	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	51	1400	Employee Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	51	2100	Health Insurance Benefits	8,970.00	8,970.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	51	2200	FICA Social Sec Contribution	2,136.00	2,136.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	51	2300	FICA Medicare Contribution	500.00	500.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	51	2400	Retirement Contributions	3,748.00	3,748.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	51	2700	Workers Compensation	1,929.00	1,929.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	51	2910	Wellness Incentive	375.00	375.00	\$0.00	\$0.00	\$0.00	\$0.00
			51 Total	PERSONNEL	51,729.00	51,729.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	53	1100	Supplies & Materials	100.00	100.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	53	1191	Animal control cost (kennel license dept of aquiculture	150.00	150.00				
100	3226	53	1600	Small equipment	300.00	300.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3226	53	1720	Uniforms	1,500.00	1,500.00	\$0.00	\$0.00	\$0.00	\$0.00
			53 Total	SUPPLIES	2,050.00	2,050.00	\$0.00	\$0.00	\$0.00	\$0.00
			Grand Total		53,779.00	53,779.00	\$0.00	\$0.00	\$0.00	\$0.00

3226 Police Animal Control Division

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 51,729
Purchased/Contracted Services	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ 2,050
Capital Outlays	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 53,779

	FY 2020 Budget
Personnel	\$ 51,729
Purchased/Contracted Services	\$ -
Supplies	\$ 2,050
Capital Outlays	\$ -



3510 - Fire Department

Statement of Service

The Tybee Island Fire Department is dedicated to being the best community focused fire and rescue department that meets the ever changing needs of our community, while ensuring a safe and secure environment for all through professional development, unity, and teamwork. The department is committed to providing the highest level of public safety services for our community, by protecting lives and property through fire suppression, emergency medical response, disaster management, fire prevention, and public education.

The members of the Tybee Island Fire Department are committed to the following values in our interaction with coworkers and the community:

- Professionalism and preparedness for duty
- Serving with integrity
- Responding with compassion
- Responsibility and Accountability
- Positive attitude and mutual respect
- Diversity
- Commitment to professional excellence

Objectives

1. Develop a recruitment program to expand volunteer firefighter numbers.
2. Complete all ISO required testing.
3. 100% completion of state required training to keep up firefighter certification.
4. Expand medical training and protocol in order to offer better service to citizens and visitors.
5. Build a training complex that will allow for more realistic training.
6. Develop a water rescue team.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Time	Part-Time	Full-Time	Part-Time
FIRE DEPARTMENT					
Fire Chief	116	1	0	1	0
Captain	112	1	0	0	0
Lieutenant	109	3	0	1	0
Firefighter	106	12	0	5	0
Firefighter (Part time)	116	0	6	0	6
FIRE DEPARTMENT TOTAL		17	6	7	6



Fire Administration: Budget \$1,621,911

Fire Administration's budget increased by \$741,085 from the current year's budget of \$880,826 to \$1,621,911 due to the following:

- **Personnel and Benefits** increased by \$725,985 from \$638,669 to \$1,364,654 primarily due to the addition of nine new full-time firefighters positions; a 3% COLA increase that was implemented in January of 2019; an estimated increase in health insurance costs; and the inclusion of \$25,000 as an incentive for staff to work extra evening hours to monitor the sandbar area of the beach.
- **Purchased Contract Services** increased by \$9,850 from \$106,406 to \$116,256 primarily due to the following:
 - 100.3510.52.3200, Communications increased by \$2,000 from \$8,000 to \$10,000;
 - 100.3510.52.2201 Repairs & Maintenance – Building increased by \$2,000 from \$8,000 to \$10,000
 - 100.3510.52.2202, Repairs & Maintenance – Vehicles increased by \$2,500 from \$15,000 to \$17,500;
 - 100.3510.52.2203, Repairs & Maintenance – Equipment increased by \$2,500 from \$5,000 to \$7,500;
- **Supplies** increased by \$5,250 from \$84,550 to \$89,800 primarily due to the following:
 - 100.3510.53.1100, Supplies and Materials increased by \$2,000 from \$8,000 to \$10,000;
 - 100.3510.53.1230, Electricity, increased by \$200;
 - 100.3510.53.1600, Small Equipment increased by \$5,000 from \$ 7,000 to \$12,500; and
 - 100.3510.53.1603, Protective Gear, decreased by (\$9,000) from \$39,200 to \$30,000.
- **Capital Outlay** budget remains unchanged at \$51,201 and the department plans to purchasing the following items:
 - 100.3510.54.2100, Machinery and Equipment purchases include E-1 Thermal Camera/PPV Fan/Mounts for \$11,500; Radios/Communications Technology for \$15,000; and Utility Vehicle for \$15,000;
 - 100.3510.54.2300 Office furnishings for \$7,500 to buy furnishings for firemen overnight quarters.
 - 100.3510.54.2315, Building Improvements for \$2,201 is budgeted to pay for storm shutters as a part of the Hazard Mitigation Grant through FEMA when the grant is awarded to the City.



FIRE DEPARTMENT - ADMINISTRATION - GENERAL FUND 100

PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Department of Fire							
E-1 Thermal Camera / PPV Fan / Mounts	11,500	11,500	11,500	0	0	0	0
EMILY Lifesaving Robot Ocean Rescue	0	13,000	0	13,000	0	0	0
Utility Vehicle - (Lifeguards -100. 6124.54.2505)	15,000	15,000	15,000	0	0	0	0
Replacement Ladder Truck Fire 1999/ Equipment (20	0	750,000	0	750,000	0	0	0
Fire Station / Office Furniture	7,500	7,500	7,500	0	0	0	0
Radios / Communication Technology Fire / OR	15,000	15,000	15,000	0	0	0	0
Replacement Fire Engine 1997 (Back Up Over 20 Year	0	499,999	0	499,999	0	0	0
Utility Vehicle - (Lifeguards -100. 6124.54.2505)	0	15,000	0	15,000	0	0	0
EMILY Lifesaving Robot Ocean Rescue II	0	13,000	0	13,000	0	0	0
Sea Doo Watercraft Replacement	0	15,000	0	15,000	0	0	0
LUCAS II Chest Compression System	0	15,000	0	15,000	0	0	0
Storm Shutters 15% Match for \$14674 cost	2,201	2,201	2,201	0	0	0	0
Replacement Fire Station / Admin /EMA	0	3,500,000	0	0	3,500,000	0	0
Marine Rescue Watercraft	0	70,000	0	0	0	70,000	0
Quck Response Vehicle QRV	0	100,000	0	0	0	0	100,000
Fleet Replacement Truck	0	30,000	0	0	0	0	30,000
Utility Vehicle - (Lifeguards -100. 6124.54.2505)	0	17,500	0	0	0	0	17,500
Radio Communication Equipment	0	20,000	0	0	0	20,000	0
	0	0	0	0	0	0	0
TOTAL Fire Department CIP:	51,201	5,109,700	51,201	1,320,999	3,500,000	90,000	147,500

City of Tybee Island

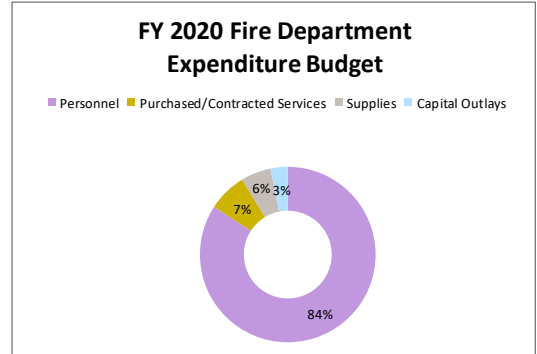
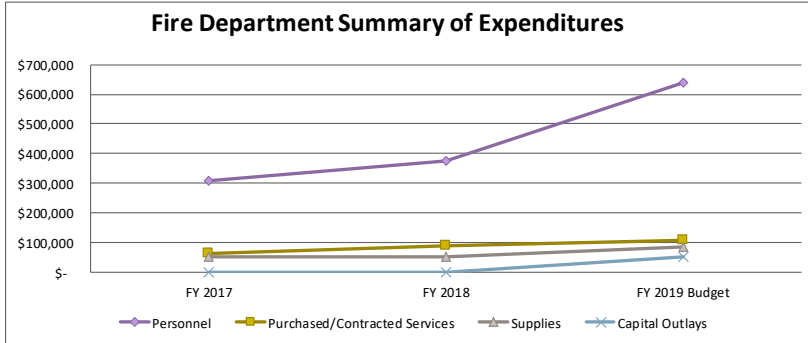
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
FIRE DEPARTMENT ADMINISTRATION											
100	3510	51	1100	Salaries & Wages	692,760.00	410,850.00	\$281,910.00	\$146,473.38	\$135,436.62	\$198,342.84	\$171,030.08
100	3510	51	1200	Part Time/Seasonal Wages	157,133.00	24,755.00	\$132,378.00	\$58,435.12	\$73,942.88	\$57,205.15	\$49,184.52
100	3510	51	1201	Volunteer Awards	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3510	51	1300	Overtime	100,000.00	55,000.00	\$45,000.00	\$20,701.54	\$24,298.46	\$25,793.99	\$9,082.74
100	3510	51	1400	Employee Benefits	12,600.00	1,800.00	\$10,800.00	\$1,450.00	\$9,350.00	\$2,400.00	\$2,400.00
100	3510	51	2100	Health Insurance Benefits	246,006.00	155,361.00	\$90,645.00	\$38,766.04	\$51,878.96	\$46,296.97	\$34,392.59
100	3510	51	2200	FICA Social Sec Contribution	58,520.00	28,166.00	\$30,354.00	\$14,081.93	\$16,272.07	\$17,686.46	\$14,365.33
100	3510	51	2300	FICA Medicare Contribution	13,686.00	6,541.00	\$7,145.00	\$3,293.27	\$3,851.73	\$4,136.30	\$3,359.68
100	3510	51	2400	Retirement Contributions	43,681.00	24,633.00	\$19,048.00	\$12,384.88	\$6,663.12	\$14,287.80	\$8,223.12
100	3510	51	2500	GA Firefighters Pen Fund	3,500.00	500.00	\$3,000.00	\$1,400.00	\$1,600.00	\$2,350.00	\$2,950.00
100	3510	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,620.00
100	3510	51	2700	Workers Compensation	30,393.00	14,629.00	\$15,764.00	\$6,532.00	\$9,232.00	\$8,144.30	\$7,439.49
100	3510	51	2900	Other Employee Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3510	51	2910	Wellness Incentive	6,375.00	3,750.00	\$2,625.00	\$0.00	\$2,625.00	\$377.00	\$0.00
			51 Total	PERSONNEL	1,364,654.00	725,985.00	\$638,669.00	\$303,518.16	\$335,150.84	\$377,020.81	\$307,047.55
100	3510	52	2110	Garbage	450.00	50.00	\$400.00	\$215.74	\$184.26	\$351.93	\$339.66
100	3510	52	2201	Repair & Maintain - Build	10,000.00	2,000.00	\$8,000.00	\$7,833.45	\$166.55	\$10,868.31	\$9,468.20
100	3510	52	2202	Repair & Maintain - Vehicle	17,500.00	2,500.00	\$15,000.00	\$8,263.23	\$6,736.77	\$18,196.33	\$12,075.69
100	3510	52	2203	Repair & Maintain - Equip	7,500.00	2,500.00	\$5,000.00	\$1,684.75	\$3,315.25	\$5,645.75	\$5,377.65
100	3510	52	2321	Rental - Leased Vehicle P	8,806.00	0.00	\$8,806.00	\$0.00	\$8,806.00	\$0.00	\$0.00
100	3510	52	3100	Property & Liability Insurance	31,000.00	0.00	\$31,000.00	\$19,166.67	\$11,833.33	\$29,166.67	\$23,000.00
100	3510	52	3200	Communication	10,000.00	2,000.00	\$8,000.00	\$0.00	\$8,000.00	\$4,099.68	\$10,016.65
100	3510	52	3220	Postage & Freight	250.00	50.00	\$200.00	\$121.08	\$78.92	\$152.39	\$232.78
100	3510	52	3500	Travel & Related Expenses	15,000.00	0.00	\$15,000.00	\$1,735.95	\$13,264.05	\$6,857.20	\$795.35
100	3510	52	3600	Dues and Fees	500.00	0.00	\$500.00	\$0.00	\$500.00	\$189.08	\$444.57
100	3510	52	3700	Education & Training	6,750.00	250.00	\$6,500.00	\$1,400.00	\$5,100.00	\$4,259.53	\$3,126.09
100	3510	52	3850	Contract Labor	8,500.00	500.00	\$8,000.00	\$1,975.10	\$6,024.90	\$10,293.74	\$80.00
			52 Total	PURCHASED CONTRACTED SERVICES	116,256.00	9,850.00	\$106,406.00	\$42,395.97	\$64,010.03	\$90,701.61	\$64,956.64
100	3510	53	1100	Supplies & Materials	10,000.00	2,000.00	\$8,000.00	\$5,310.89	\$2,689.11	\$10,876.97	\$5,787.26
100	3510	53	1102	Flags	250.00	200.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
100	3510	53	1103	Medical supplies - expend	5,000.00	3,000.00	\$2,000.00	\$1,016.10	\$983.90	\$1,338.07	\$2,068.95
100	3510	53	1120	Marine Rescue Operations	250.00	50.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
100	3510	53	1210	Water & Sewer	1,000.00	0.00	\$1,000.00	\$531.59	\$468.41	\$904.16	\$798.38
100	3510	53	1220	Propane	600.00	0.00	\$600.00	\$0.00	\$600.00	\$526.71	\$365.08
100	3510	53	1230	Electricity	8,500.00	200.00	\$8,300.00	\$4,515.38	\$3,784.62	\$7,576.92	\$8,381.29
100	3510	53	1270	Gasoline & Diesel Fuel	5,500.00	500.00	\$5,000.00	\$3,592.29	\$1,407.71	\$5,158.85	\$6,606.29
100	3510	53	1271	Gasoline - EMS Chatham Co	700.00	0.00	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00
				Volunteer Appreciation - Wed Dinner	1,000.00	0.00	\$1,000.00	\$1,000.00	\$0.00	\$500.00	\$516.78
100	3510	53	1400	Books & periodicals	500.00	0.00	\$500.00	\$0.00	\$500.00	\$134.68	\$0.00
100	3510	53	1600	Small Equipment	12,500.00	5,500.00	\$7,000.00	\$0.00	\$7,000.00	\$9,752.10	\$11,223.80
100	3510	53	1601	Breathing Apparatus	1,000.00	500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
100	3510	53	1602	Hose, accessories	5,000.00	1,000.00	\$4,000.00	\$761.00	\$3,239.00	\$5,775.00	\$4,850.00
100	3510	53	1603	Protective gear	30,000.00	(9,200.00)	\$39,200.00	\$30,815.00	\$8,385.00	\$4,246.31	\$3,058.95
				Volunteer Appreciation Awards D	1,500.00	0.00	\$1,500.00	\$0.00	\$1,500.00	\$715.62	\$3,775.95
100	3510	53	1720	Uniforms & Accessories	6,500.00	1,500.00	\$5,000.00	\$4,875.76	\$124.24	\$4,463.35	\$5,072.15
			53 Total	SUPPLIES	89,800.00	5,250.00	\$84,550.00	\$52,418.01	\$32,131.99	\$51,968.74	\$52,504.88
100	3510	54	2100	Machinery & Equipment	41,500.00	(9,701.00)	\$51,201.00	\$23,791.00	\$27,410.00	\$0.00	\$0.00
100	3510	54	1315	Building Improvements	2,201.00	2,201.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3510	54	2300	Furniture & Fixtures	7,500.00	7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			54 Total	CAPITAL OUTLAY	51,201.00	0.00	\$51,201.00	\$23,791.00	\$27,410.00	\$0.00	\$0.00
Grand Total					1,621,911.00	741,085.00	\$880,826.00	\$422,123.14	\$458,702.86	\$519,691.16	\$424,509.07

City of Tybee Island

3510 Fire Department

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 307,048	\$ 377,021	\$ 638,669	\$ 1,364,654
Purchased/Contracted Services	\$ 64,957	\$ 90,702	\$ 106,406	\$ 116,256
Supplies	\$ 52,505	\$ 51,969	\$ 84,550	\$ 89,800
Capital Outlays	\$ -	\$ -	\$ 51,201	\$ 51,201
	<u>\$ 424,509</u>	<u>\$ 519,692</u>	<u>\$ 880,826</u>	<u>\$ 1,621,911</u>

	FY 2020 Budget
Personnel	\$ 1,364,654
Purchased/Contracted Services	\$ 116,256
Supplies	\$ 89,800
Capital Outlays	\$ 51,201



3920 - Emergency Management

Statement of Service

The mission of the Tybee Island Emergency Management Agency is to protect lives and property from the threat of all types of major emergencies and disasters, both natural and manmade. This is accomplished in coordination, conjunction, and collaboration with the Community and all City Departments to maximize the City's potential to prepare for, militate against, respond to, and recover from an emergency or disaster.

Objectives

1. Respond efficiently to the full range of threats facing an island community
2. Minimize impacts of emergencies and disasters on the people, property, environment, and economy of the City
3. Prepare staff and residents to better protect themselves and others through an effective hazard mitigation plan
4. Continue to develop, maintain, update, and expand the plans, and procedures in a comprehensive Emergency Management plan
5. Identify equipment needed or any resource shortfalls, and either purchase items in a cost effective manner, or arrange for their availability through the development of agreements with outside entities.
6. Develop an effective hurricane evacuation point for critical staff and public safety assets.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Time	Part-Time	Full-Time	Part-Time
EMERGENCY MANAGEMENT					
Emergency Manager - FTE (Fire Chief 50%\Fire Captian 50%)	106	1	0	0	1
EMERGENCY MANAGEMENT TOTAL		1	0	0	1

Emergency Management: Budget \$98,946

Emergency Management's budget increased by net amount of \$9,364 from the current year's budget of \$89,582 to \$98,946 due to the following:

- Salaries and benefits were increased due to a 3% cola increase in January of 2019 and due to a health insurance increase expected in January of 2020; and \$8,000 is added to the Overtime line item budget, 100.3920.51.1300.
- Purchased Contracted Services increased by \$500 due to the following:
- 100.3920.52.3900, Fire Ext. Maintenance, budget was increased by \$500 to replace outdated equipment.

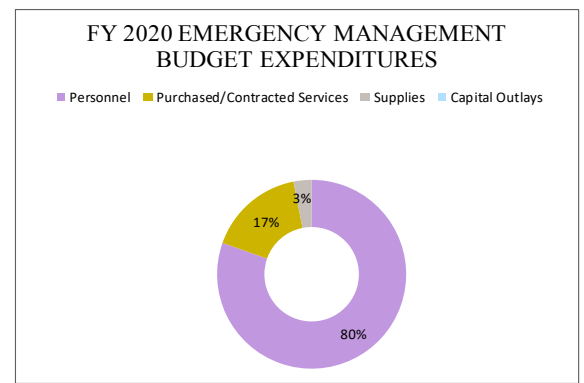
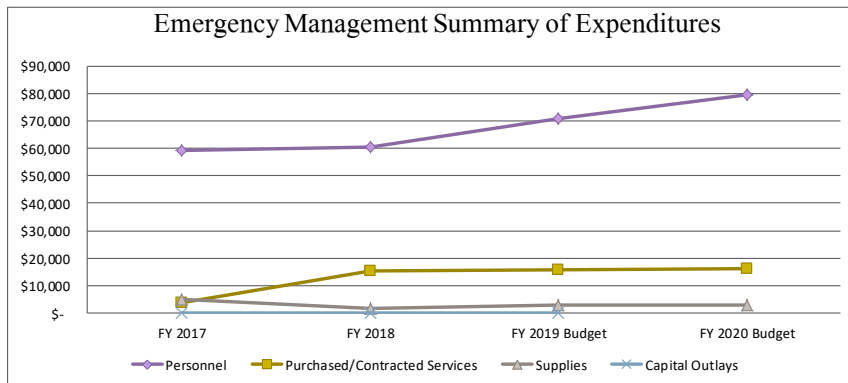
City of Tybee Island

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
FIRE - EMERGENCY MANAGEMENT											
100	3920	51	1100	Salaries and Wages	49,199.00	1,650.00	\$47,549.00	\$12,953.29	\$34,595.71	\$40,269.97	\$39,627.73
100	3920	51	1200	Part Time/Seasonal Wages	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3920	51	1300	Overtime	5,000.00	5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3920	51	1400	Employee Benefits	1,200.00	0.00	\$1,200.00	\$400.00	\$800.00	\$1,200.00	\$1,200.00
100	3920	51	2100	Health Insurance Benefits	13,534.00	0.00	\$13,534.00	\$3,143.76	\$10,390.24	\$11,733.86	\$10,813.92
100	3920	51	2200	FICA Social Security	3,360.00	314.00	\$3,046.00	\$827.90	\$2,218.10	\$2,571.13	\$2,531.33
100	3920	51	2300	FICA Medicare Contribution	786.00	74.00	\$712.00	\$193.60	\$518.40	\$601.31	\$592.09
100	3920	51	2400	Retirement Contributions	4,347.00	281.00	\$4,066.00	\$2,643.20	\$1,422.80	\$4,011.36	\$4,242.48
100	3920	51	2700	Workers Compensation	1,745.00	1,480.00	\$265.00	\$100.00	\$165.00	\$248.78	\$247.78
100	3920	51	2910	Wellness Incentive	375.00	0.00	\$375.00	\$0.00	\$375.00	\$0.00	\$0.00
			51 Total	PERSONNEL	79,546.00	8,799.00	\$70,747.00	\$20,261.75	\$50,485.25	\$60,636.41	\$59,255.33
100	3920	52	1300	Equipment Service	150.00	0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
100	3920	52	3100	Property & Liability Insurance	700.00	0.00	\$700.00	\$583.33	\$116.67	\$12,204.33	\$600.00
100	3920	52	3220	Postage & Freight	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3920	52	3225	CRS - Flood Awareness	12,000.00	0.00	\$12,000.00	\$0.00	\$12,000.00	\$1,372.75	\$1,131.60
100	3920	52	3500	Travel and Related	500.00	0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
100	3920	52	3700	Education & Training	500.00	0.00	\$500.00	\$0.00	\$500.00	\$60.00	\$60.00
100	3920	52	3900	Fire Ext. Maintenance	2,500.00	500.00	\$2,000.00	\$0.00	\$2,000.00	\$1,640.54	\$2,057.45
			52 Total	PURCHASED CONTRACTED SERVICES	16,350.00	500.00	\$15,850.00	\$583.33	\$15,266.67	\$15,277.62	\$3,849.05
100	3920	53	1100	Supplies - Emergency Mgmt.	1,000.00	0.00	\$1,000.00	\$825.00	\$175.00	\$901.28	\$1,951.44
100	3920	53	1107	Emergency Rations and Sup	1,000.00	0.00	\$1,000.00	\$948.20	\$51.80	\$717.78	\$2,715.08
100	3920	53	1600	Small Equipment	550.00	15.00	\$535.00	\$0.00	\$535.00	\$0.00	\$120.00
100	3920	53	1601	Safety Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	3920	53	1720	Uniforms	500.00	50.00	\$450.00	\$0.00	\$450.00	\$205.80	\$240.96
			53 Total	SUPPLIES	3,050.00	65.00	\$2,985.00	\$1,773.20	\$1,211.80	\$1,824.86	\$5,027.48
			Grand Total		98,946.00	9,364.00	\$89,582.00	\$22,618.28	\$66,963.72	\$77,738.89	\$68,131.86

3920 Emergency Management

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 59,255	\$ 60,636	\$ 70,747	\$ 79,546
Purchased/Contracted Services	\$ 3,849	\$ 15,278	\$ 15,850	\$ 16,350
Supplies	\$ 5,027	\$ 1,825	\$ 2,985	\$ 3,050
Capital Outlays	\$ -	\$ -	\$ -	\$ -
	\$ 68,132	\$ 77,739	\$ 89,582	\$ 98,946

	FY 2020 Budget
Personnel	\$ 79,546
Purchased/Contracted Services	\$ 16,350
Supplies	\$ 3,050
Capital Outlays	\$ -



6124 - Ocean Rescue

Statement of Service

The Tybee Island Ocean Rescue team will provide the highest quality safety services in the coastal and aquatic environment for the public through rescue, education, outreach, medical aid, beach management, enforcement and prevention.

Objectives

1. Meet all USLA training standards.
2. Maintain full staff.
3. Develop a reporting system for rescues and incidents.
4. Develop a year round training schedule.
5. Explore more options for safety on the beach, i.e. rescue equipment.

CITY PERSONNEL		FY2020		FY2019	
	Position Grade	FullTime	PartTime	FullTime	PartTime
LIFEGUARDS					
Lifeguard Captain Part Time			1		2
Lifeguard Lieutenant			4		4
Lifeguard			35		35
LIFEGUARDS TOTAL		0	40	0	41

Fire – Ocean Rescue: Budget \$324,514

Fire Ocean Rescue Division decreased their budget by (\$25,429) from \$349,943 to \$324,514 due to the following:

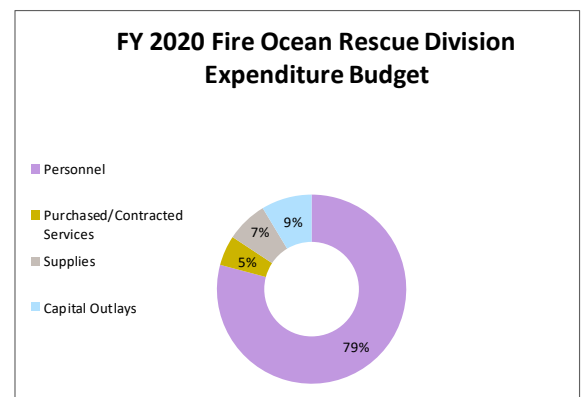
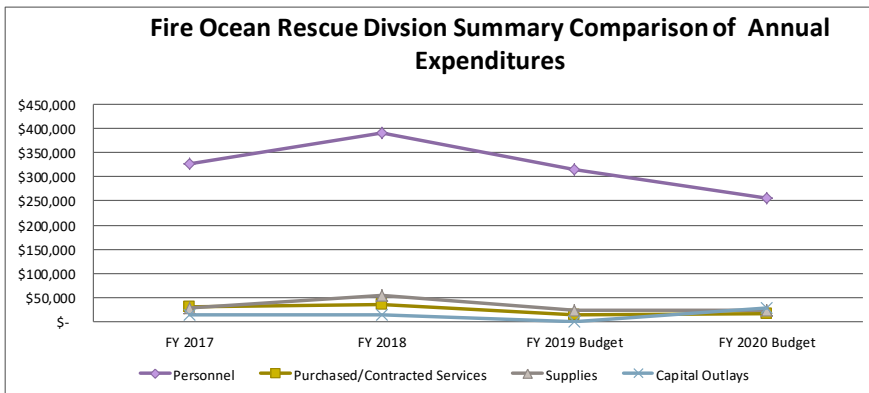
- Salaries and benefits decreased by (\$57,242) due to organizational changes to work structure of the Fire Department. The Fire Department will reduce the number of seasonal lifeguards hired in order to hire more full time firefighters under the Fire Department’s Administration budget. The Fire Chief will assume 25% of the emergency management responsibilities. A Fire Captain will assume 50% of the emergency management responsibilities.
- Purchased Contract Services increased by \$3,700 due to the following:
 - 100.6124.52.3100, Property & Liability Insurance increased by \$3,200.
- Capital Outlay increased by \$28,000 due to the following:
 - 100.6124.54.2502 –Machinery & Equipment, budget is \$28,000; the budget will be to purchase a Kubota for \$15,000 and Emily Lifesaving Robot Ocean Rescue equipment for \$13,000.

City of Tybee Island

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
FIRE LIFEGUARDS - OCEAN RESCUE DIVISION										
100	6124	51	1100	Salaries & Wages	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6124	51	1200	Part Time/Seasonal Wages	226,262.00	(57,242.00)	\$283,504.00	\$81,812.94	\$201,691.06	\$194,988.76
100	6124	51	1300	Overtime	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6124	51	1400	Employee Benefits	1,200.00	0.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00
100	6124	51	2100	Health Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6124	51	2200	FICA Social Sec Contribution	17,652.00	0.00	\$17,652.00	\$5,072.62	\$12,579.38	\$12,089.32
100	6124	51	2300	FICA Medicare Contribution	4,200.00	72.00	\$4,128.00	\$1,186.37	\$2,941.63	\$2,827.45
100	6124	51	2600	Unemployment Ins	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6124	51	2700	Workers Compensation	7,500.00	41.00	\$7,459.00	\$2,162.00	\$5,297.00	\$6,803.46
100	6124	51	2910	Wellness Incentive	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
		51 Total	PERSONNEL	256,814.00	(57,129.00)	\$313,943.00	\$90,233.93	\$223,709.07	\$216,708.99	\$325,806.56
100	6124	52	1226	Lifeguard Certifications	3,500.00	500.00	\$3,000.00	\$1,101.00	\$1,899.00	\$1,458.28
100	6124	52	2201	Repair & Maintain - Build	3,000.00	0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,856.00
100	6124	52	2203	Repair & Maintain - Equip	4,000.00	0.00	\$4,000.00	\$1,195.76	\$2,804.24	\$7,965.59
100	6124	52	2320	Rental Equip & Vehicles	2,000.00	0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
100	6124	52	3100	Property & Liability Insurance	4,200.00	3,200.00	\$1,000.00	\$4,166.67	(\$3,166.67)	\$4,045.67
100	6124	52	3700	Education & Training	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
		52 Total	PURCHASED CONTRACTED SERVICES	16,700.00	3,700.00	\$13,000.00	\$6,463.43	\$6,536.57	\$17,325.54	\$31,097.78
100	6124	53	1100	General Supplies & Material	5,000.00	0.00	\$5,000.00	\$119.25	\$4,880.75	\$3,696.18
100	6124	53	1104	First Aid Supplies	5,000.00	0.00	\$5,000.00	\$548.93	\$4,451.07	\$1,507.05
100	6124	53	1270	Gas & Diesel Fuel	2,000.00	0.00	\$2,000.00	\$57.75	\$1,942.25	\$309.28
100	6124	53	1600	Small Equipment	5,000.00	0.00	\$5,000.00	\$895.93	\$4,104.07	\$4,594.31
100	6124	53	1720	Uniforms	6,000.00	0.00	\$6,000.00	\$1,755.24	\$4,244.76	\$5,238.73
		53 Total	SUPPLIES	23,000.00	0.00	\$23,000.00	\$3,377.10	\$19,622.90	\$15,345.55	\$29,080.63
100	6124	54	2129	Machinery & Equipment	28,000.00	28,000.00	\$0.00	\$0.00	\$0.00	\$13,715.55
100	6124	54	2505	Lifeguard Capital Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$13,892.50
		54 Total	CAPITAL OUTLAY	28,000.00	28,000.00	\$0.00	\$0.00	\$0.00	\$13,715.55	\$13,892.50
		Grand Total		324,514.00	(25,429.00)	\$349,943.00	\$100,074.46	\$249,868.54	\$263,095.63	\$399,877.47

6124 Fire Ocean Rescue Division

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget		FY 2020 Budget
Personnel	\$ 325,807	\$ 391,643	\$ 313,943	\$ 256,814	Personnel	\$ 256,814
Purchased/Contracted Services	\$ 31,098	\$ 36,178	\$ 13,000	\$ 16,700	Purchased/Contracted Services	\$ 16,700
Supplies	\$ 29,081	\$ 55,000	\$ 23,000	\$ 23,000	Supplies	\$ 23,000
Capital Outlays	\$ 13,893	\$ 14,000	\$ -	\$ 28,000	Capital Outlays	\$ 28,000
	\$ 399,877	\$ 496,821	\$ 349,943	\$ 324,514		



4210 - Public Works Administration

Statement of Service

The mission of the Public Works department is to provide high quality construction and maintenance of the following areas to promote a safe, comfortable, and attractive environment in and around City rights-of-ways, buildings, and grounds:

- Infrastructure such as the storm water system, streets, signs, and crossovers.
- Public Facilities including municipal buildings, parking lots, sidewalks, cemetery; and
- Amenities to enhance quality of life such as the parks, trails, events, and beach.
- Repair and maintenance of the storm drainage infrastructure and other related facilities located within the city limits in a condition that provides a superior level of service and safety to the general public.
- Manage a cost effective maintenance program for the City's parks and greenways to improve quality of life.

Administration Goals

- Direct, supervise and coordinate the operations of the Public Works Department to ensure that responsibilities and projects are performed in the most efficient, practical and cost effective manner.
- Use the master plan for building and park facilities to assist in a proactive planning and budgeting process to facilitate short and long term needs, to inform various departments of upcoming facilities' needs, and assist in the scheduling of activities.
- Maintain and improve lines of communication and continuity between Public Works Department and other City Departments, Council, general public, Georgia Department of Transportation, Georgia Environmental Protection Division, developers, contractors, tec.
- Continue to maintain good customer service by monitoring and addressing service requests and work orders in a timely manner, etc. and strive to improve communications and customer service.
- Manage design, repair, replacements, relining, etc. of various corrugated metal pipes and other drainage improvement projects.
- Monitor, evaluate, and adjust Public Work's employees' logistics, structure, and needed work schedules to accommodate workloads and new initiatives as they arise.
- Evaluate staffing needs for changing workloads i.e. increasing storm water needs and increasing facilities.
- Continue to monitor and make improvements to the maintenance programs of the parks, grounds, and trails, rights-of ways, medians, sidewalks, streets, playgrounds, and City facilities to improve the facilities, productivity, and costs.
- Identify, replace and/or acquire additional maintenance equipment. Such items that may or may not be identified as of yet, could be but not limited to mowers, trucks, weed eaters, chain saws, ditching equipment, blowers, testing equipment, and other types of equipment.

City of Tybee Island



Objectives

1. Construction management of various capital improvement projects such as crossovers.
2. Maintenance of streets, parks, trails, playgrounds, buildings, and grounds.
3. Complete resurfacing of 1.0 miles on various City streets and complete GA DOT audit process for 2019 LMIG (Local Maintenance Improvement Grant) resurfacing program.
4. Develop 2020 LMIG priority list and submit to GADOT approval and LMIG check, prepare RFP and bid projects, recommend award of contract for resurfacing projects.
5. Re-inspect City's roads to update road conditions in the payment management system.
6. Keep City rights-of-ways and medians landscaped and litter controlled.
7. Repair and maintenance of the storm drainage infrastructure located within the city limits in a condition that provides a superior level of service and safety to the general public.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		FullTime	PartTime	FullTime	PartTime
PUBLIC WORKS					
Director of Public Works	115	1	0	1	0
Engineer (Public Works and Water Sewer)	118	1	0	1	0
Public Works Superintendent	112	0	0	0	0
DPW Manager	115		0	1	0
DPW Foreman (Landscape)	108	1	0	1	0
DPW Foreman (Construction)	108	1	0	1	0
DPW Assistant	104	1	0	1	0
DPW Crew Leader (Construction)	106	1	0	1	0
Heavy Equipment Operator	104	4	0	4	0
Laborer II	103	2	0	1	0
Laborer I	103	2	0	2	0
DPW Laborer (Part time)	103	0	2	0	2
PUBLIC WORKS TOTAL		14	2	14	2



Public Works Department:

The Public Works Department includes, the Public Works Administration, Building Maintenance, Storm-water, Solid Waste (General Fund only), Parks, and Cultural & Recreation Divisions and the Beach Related Division. The Department did not provide an explanation for their budget requests; therefore, nothing is no explanation is included.

Public Works – Administration: Budget \$1,486,743

Public Works Administration budget decreased by **(\$495,762)** from \$1,982,505 to \$1,486,743 primarily due to the following:

- The three mechanic positions were removed and placed under a division, Fleet Maintenance in order to account for the cost of maintaining the City’s repairs cost related to vehicles and equipment segregated within one budget.
- The salary and benefits for the storm water management position was removed and placed in the Storm Water Management Division’s budget.
- Capital Outlay budget decreased by (\$323,611) from \$560,987 to \$237,376.
 - 100.4210.54.1410, Infrastructure, budget decreased by \$117,480 from \$161,880 to \$ 44,000 for road projects and to serve as match for the LMIG grant projects;
 - 100.4210.54.1416, Infrastructure –LMIG Grant increased by \$55,000 from \$92,976 to \$147,976 to complete road projects. The City is holding three years of LMIG Grant funds , FY2017, FY2018 and FY2019 that will be expended in FY2020 for numerous road projects; and
 - 100.4210.54.2200, Vehicles, budget is \$45,000 to purchase at least two pickup trucks.

PUBLIC WORKS DEPARTMENT - GENERAL FUND 100					
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22
Department of Public Works					
Road Projects - Using LMIG Grant carry-forward (100.4210.54.1416)	147,976	147,976	147,976	0	0
Road Projects & Match for LMIG Grant (100.4210.54.1410)	44,400	44,400	44,400	0	0
Vehicles - Pick-up truck	45,000	45,000	45,000	0	0
ADS- Flexstorm XL HD Square x 100	0	72,722	0	72,722	0
1 New Restrooms on south end of beach	45,000	45,000	45,000	0	0
Building Improvements: City Hall 15% match for Storm Shutters Cost of \$ 42,046	6,307	6,307	6,307	0	0
Building Improvements: Old School 15% match for Storm Shutters Cost of \$44,719	6,708	6,708	6,708	0	0
Building Improvements: YMCA 15% match for Storm Shutters Cost of \$ 11,877	1,782	1,782	1,782	0	0
Building Improvements: Gym 15% match for Storm Shutters Cost of \$ 6,100	915	915	915	0	0
Building Improvements: Marince Science 15% match for Storm Shutters Cost of \$17,084	2,563	2,563	2,563	0	0
Building Improvements: Guard House 15% match for Storm Shutters Cost of \$23,106	3,466	3,466	3,466	0	0
Building Improvements: Public Works 15% match for Storm Shutters Cost of \$3,7534	563	563	563	0	0
Public Works Building Maintenance - YMCA\GYM Roof (100.1565.54.1315)	340	340	340	0	0
Salt Meadows: (100.4210.54.1400)	0	0	0	0	0
		72,722		72,722	0
TOTAL Public Works Department CIP:	305,020	450,464	305,020	72,722	0

City of Tybee Island



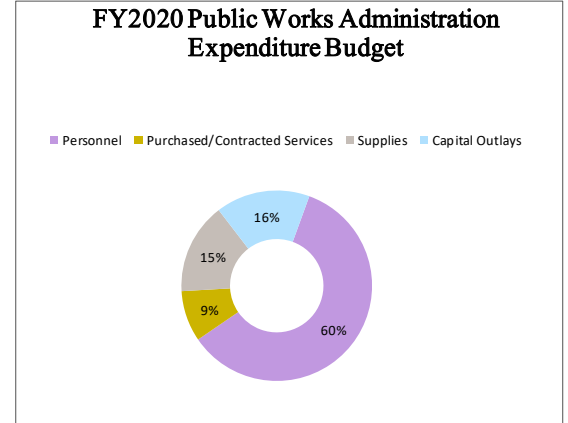
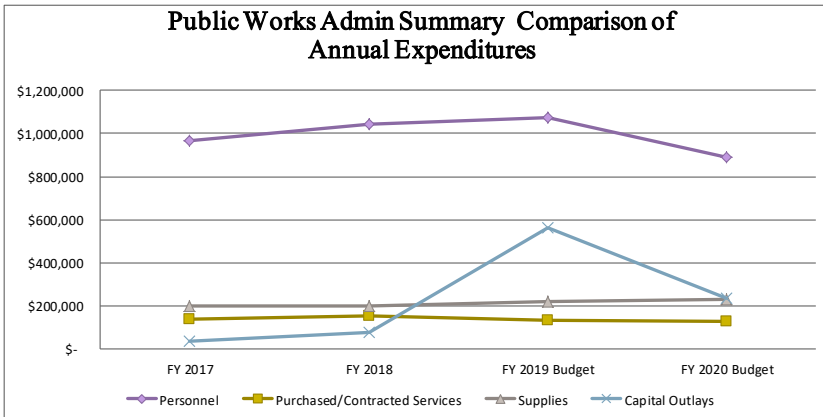
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
PUBLIC WORKS ADMINSTRATION										
100	4210	51	1100	Salaries & Wages	571,911.00	(100,800.00)	\$672,711.00	\$393,389.47	\$279,321.53	\$689,046.94
100	4210	51	1200	Part Time/Seasonal Wages	0.00	(4,050.00)	\$4,050.00	\$0.00	\$4,050.00	\$0.00
100	4210	51	1300	Overtime	30,000.00	(5,000.00)	\$35,000.00	\$13,740.19	\$21,259.81	\$28,438.04
100	4210	51	1400	Employee Benefits	9,000.00	(4,500.00)	\$13,500.00	\$6,425.00	\$7,075.00	\$9,300.00
100	4210	51	2100	Health Insurance Benefits	160,514.00	(24,138.00)	\$184,652.00	\$106,601.11	\$78,050.89	\$162,085.54
100	4210	51	2200	FICA Social Sec Contribution	37,958.00	(9,335.00)	\$47,293.00	\$25,492.36	\$21,800.64	\$46,115.05
100	4210	51	2300	FICA Medicare Contribution	8,877.00	(2,306.00)	\$11,183.00	\$5,961.92	\$5,221.08	\$10,785.15
100	4210	51	2400	Retirement Contributions	37,813.00	(31,993.00)	\$69,806.00	\$45,388.64	\$24,417.36	\$71,386.20
100	4210	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4210	51	2700	Workers Compensation	28,544.00	1,496.00	\$27,048.00	\$13,134.00	\$13,914.00	\$26,707.06
100	4210	51	2910	Wellness Incentive	5,700.00	(675.00)	\$6,375.00	\$0.00	\$6,375.00	\$578.00
			51 Total	PERSONNEL	890,317.00	(181,301.00)	\$1,071,618.00	\$610,132.69	\$461,485.31	\$1,044,441.98
100	4210	52	2140	Landscaping/Lawn care	2,000.00	1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$4,196.90
100	4210	52	2141	Trees - Palms Up	1,000.00	1,000.00	\$0.00	\$0.00	\$0.00	\$2,600.00
100	4210	52	2201	Repair & Maintain - Build	5,000.00	5,000.00	\$0.00	\$0.00	\$0.00	\$4,227.03
100	4210	52	2202	Repair & Maintain - Vehicle	0.00	(33,500.00)	\$33,500.00	\$31,074.80	\$2,425.20	\$43,705.68
100	4210	52	2203	Repair & Maintain - Equipment	45,000.00	14,700.00	\$30,300.00	\$27,898.40	\$2,401.60	\$34,093.31
100	4210	52	2205	Repair & Maintenance- Infrastructure	30,000.00	2,800.00	\$27,200.00	\$17,088.30	\$10,111.70	\$27,017.17
100	4210	52	2320	Rental - Equipment & Vehicle	3,000.00	3,000.00	\$0.00	\$0.00	\$0.00	\$2,275.58
100	4210	52	2321	Rental - Leased Vehicle Program	2,500.00	(1,500.00)	\$4,000.00	\$0.00	\$4,000.00	\$0.00
100	4210	52	3100	Property & Liability Insurance	11,250.00	3,250.00	\$8,000.00	\$7,500.00	\$500.00	\$16,192.83
100	4210	52	3220	Postage & Freight	100.00	0.00	\$100.00	\$1.42	\$98.58	\$0.03
100	4210	52	3300	Advertising	200.00	50.00	\$150.00	\$80.00	\$70.00	\$50.00
100	4210	52	3500	Travel & Related Expenses	2,600.00	0.00	\$2,600.00	\$1,514.59	\$1,085.41	\$59.29
100	4210	52	3600	Dues, Fees & Licenses	8,000.00	0.00	\$8,000.00	\$1,209.68	\$6,790.32	\$646.79
100	4210	52	3700	Education and Training	3,000.00	1,000.00	\$2,000.00	\$1,113.00	\$887.00	\$3,500.85
100	4210	52	3850	Contract Labor	9,900.00	0.00	\$9,900.00	\$3,150.00	\$6,750.00	\$9,175.00
100	4210	52	3990	Service Charges, Late Cha	5,000.00	0.00	\$5,000.00	\$1,906.03	\$3,093.97	\$4,131.85
			52 Total	PURCHASED CONTRACTED SERVICES	128,550.00	(3,200.00)	\$131,750.00	\$92,536.22	\$39,213.78	\$151,872.31
100	4210	53	1100	Supplies & Materials	5,000.00	1,000.00	\$4,000.00	\$2,385.07	\$1,614.93	\$5,170.74
100	4210	53	1105	Public Restroom Supplies	28,000.00	8,000.00	\$20,000.00	\$16,136.07	\$3,863.93	\$15,445.78
100	4210	53	1210	Water/Sewer Charges	2,000.00	500.00	\$1,500.00	\$946.36	\$553.64	\$1,842.34
100	4210	53	1230	Electricity	120,000.00	2,000.00	\$118,000.00	\$64,894.94	\$53,105.06	\$114,517.78
100	4210	53	1270	Gasoline & Diesel Fuel	33,000.00	3,000.00	\$30,000.00	\$18,645.00	\$11,355.00	\$32,995.12
100	4210	53	1400	Books & Periodicals	1,000.00	1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4210	53	1600	Small Equipment	4,500.00	(5,550.00)	\$10,050.00	\$9,050.00	\$1,000.00	\$4,150.43
100	4210	53	1601	Safety Equipment	12,000.00	2,000.00	\$10,000.00	\$7,980.61	\$2,019.39	\$5,847.00
100	4210	53	1702	Signs - various	10,000.00	200.00	\$9,800.00	\$9,585.33	\$214.67	\$10,804.98
100	4210	53	1720	Uniform/ Clothing	15,000.00	200.00	\$14,800.00	\$7,605.59	\$7,194.41	\$8,974.99
			53 Total	SUPPLIES	230,500.00	12,350.00	\$218,150.00	\$137,228.97	\$80,921.03	\$199,749.16
100	4210	54	1315	Building Improvements	0.00	0.00	\$0.00	\$0.00	\$0.00	\$269.33
100	4210	54	1410	Infrastructure	44,400.00	(117,480.00)	\$161,880.00	\$14,035.05	\$147,844.95	\$14,600.00
100	4210	54	1416	Infrastructure - LMIG Grant	147,976.00	55,000.00	\$92,976.00	\$0.00	\$92,976.00	\$44,808.46
100	4210	54	2100	Machinery & Equipment	0.00	(306,131.00)	\$306,131.00	\$117,300.00	\$188,831.00	\$0.00
100	4210	54	2200	Vehicles	45,000.00	45,000.00	\$0.00	\$0.00	\$0.00	\$18,845.00
			54 Total	CAPITAL OUTLAY	237,376.00	(323,611.00)	\$560,987.00	\$131,335.05	\$429,651.95	\$78,253.46
			Grand Total		1,486,743.00	(495,762.00)	\$1,982,505.00	\$971,232.93	\$1,011,272.07	\$1,474,316.91

City of Tybee Island

4210 Public Works Administration

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 964,211	\$ 1,044,442	\$ 1,071,618	\$ 890,317
Purchased/Contracted Services	\$ 137,413	\$ 151,872	\$ 131,750	\$ 128,550
Supplies	\$ 199,401	\$ 199,749	\$ 218,150	\$ 230,500
Capital Outlays	\$ 36,856	\$ 78,253	\$ 560,987	\$ 237,376
	\$ 1,337,881	\$ 1,474,316	\$ 1,982,505	\$ 1,486,743

	FY 2020 Budget
Personnel	\$ 890,317
Purchased/Contracted Services	\$ 128,550
Supplies	\$ 230,500
Capital Outlays	\$ 237,376



1565 - Public Works – Building Maintenance

Statement of Service

The Building Maintenance Function of the Public Works department is to manage building operations and maintenance activities for the City’s Governmental facilities so that employees and visitors have a clean and comfortable environment. It is the responsibility of this function to maintain City facilities, including minor renovations as necessary.

Objectives

1. Complete study, determine solutions, and implement resolution to the persistent YMCA gym building roof leaks.
2. Manage maintenance and monitoring vendors for various elements for City owned buildings such as elevator, HVAC, janitorial, pest control, generators, fire alarms, etc.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		FullTime	PartTime	FullTime	PartTime
BUILDING MAINTENANCE					
Bldg Maint Forman	107	1	0	1	0
Bldg Maint Crew Leader	105	1	0	1	0
Bldg Maint Worker	103	2	0	2	0
Custodial Worker	103	3	0	0	0
BUILDING MAINTENANCE TOTAL		7	0	4	0

Public Works – Building Maintenance Division: Budget \$595,713

Public Works Building Maintenance budget decreased by a net amount of (\$241,443) from \$756,656 to \$595,713 due to the following:

- Salary and benefits increased by \$158,417 from \$253,652 to \$412,069 due to a 3% Cola increase, an increase in health insurance cost; the inclusion of three new full-time laborer positions. The new positions will be responsible for cleaning the restroom facilities on the Island.
- Purchased Contracted Services decreased by (\$32,000) from \$104,700 to \$72,500.
- Capital Outlay budget decreased by (\$369,660) from \$392,304 to \$22,644;
 - 100.1565.54.1315, Building Improvements includes: \$22,644 as match to Hazard Mitigation Grant to purchase storm shutters for city buildings.

City of Tybee Island

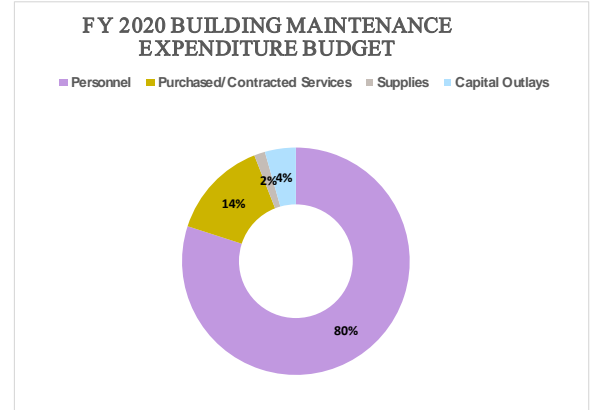
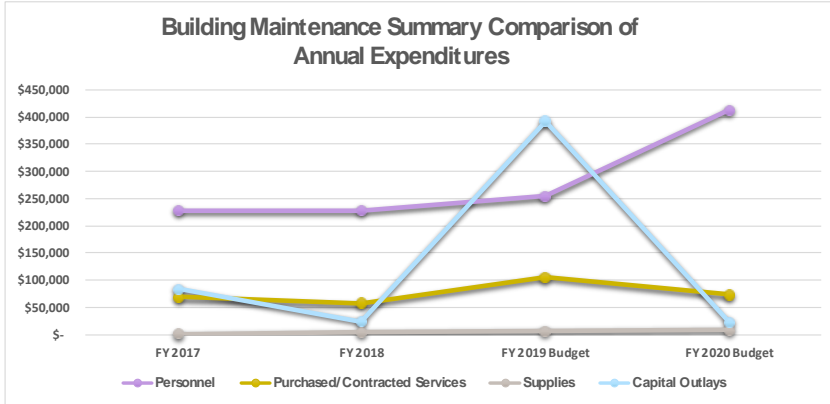
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
PUBLIC WORKS - BUILDING MAINTENANCE											
100	1565	51	1100	Salaries & Wages	244,332.00	92,408.00	\$151,924.00	\$91,862.38	\$60,061.62	\$144,010.83	\$145,737.58
100	1565	51	1300	Overtime Wages	7,000.00	0.00	\$7,000.00	\$5,300.17	\$1,699.83	\$5,688.98	\$7,166.86
100	1565	51	1400	Employee Benefits	2,400.00	0.00	\$2,400.00	\$1,600.00	\$800.00	\$2,400.00	\$2,400.00
100	1565	51	2100	Health Insurance Benefits	96,157.00	47,287.00	\$48,870.00	\$30,468.67	\$18,401.33	\$38,218.96	\$35,943.28
100	1565	51	2200	FICA Social Sec Contribution	15,894.00	5,933.00	\$9,961.00	\$6,123.28	\$3,837.72	\$9,601.65	\$9,629.98
100	1565	51	2300	FICA Medicare Contribution	3,717.00	1,355.00	\$2,362.00	\$1,432.09	\$929.91	\$2,245.57	\$2,252.27
100	1565	51	2400	Retirement Contributions	16,539.00	1,572.00	\$14,967.00	\$9,731.76	\$5,235.24	\$14,206.92	\$13,675.08
100	1565	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1565	51	2700	Workers Compensation	23,405.00	8,737.00	\$14,668.00	\$7,091.00	\$7,577.00	\$11,666.65	\$10,887.94
100	1565	51	2910	Wellness Incentive	2,625.00	1,125.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00
		51 Total	PERSONNEL		412,069.00	158,417.00	\$253,652.00	\$153,609.35	\$100,042.65	\$228,039.56	\$227,692.99
100	1565	52	1300	Contract Services	0.00	(40,000.00)	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00
100	1565	52	2130	Custodial City Hall Build	6,600.00	0.00	\$6,600.00	\$4,400.00	\$2,200.00	\$6,600.00	\$6,600.00
100	1565	52	2200	Pest Control	4,800.00	200.00	\$4,600.00	\$3,099.68	\$1,500.32	\$4,069.92	\$3,884.94
100	1565	52	2201	Repair/Maintain-Buildings	47,000.00	560.00	\$46,440.00	\$16,757.80	\$29,682.20	\$37,213.03	\$45,648.13
100	1565	52	2203	Repair/Maintain-Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1565	52	3100	Property & Liability Insurance	14,000.00	7,000.00	\$7,000.00	\$12,500.00	(\$5,500.00)	\$10,000.00	\$12,084.62
100	1565	52	3300	Advertising	100.00	40.00	\$60.00	\$40.00	\$20.00	\$0.00	\$0.00
		52 Total	PURCHASED CONTRACTED SERVICES		72,500.00	(32,200.00)	\$104,700.00	\$36,797.48	\$67,902.52	\$57,882.95	\$68,217.69
100	1565	53	1100	Supplies/Materials	8,000.00	2,000.00	\$6,000.00	\$4,749.20	\$1,250.80	\$4,256.94	\$1,215.13
100	1565	53	1210	Water/Sewer Charges	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1565	53	1230	Electricity	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1565	53	1600	Small Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1565	53	1720	Uniforms	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		53 Total	SUPPLIES		8,000.00	2,000.00	\$6,000.00	\$4,749.20	\$1,250.80	\$4,256.94	\$1,215.13
100	1565	54	1300	Capital Improvement -Building	22,644.00	340.00	\$22,304.00	\$0.00	\$22,304.00	\$0.00	\$0.00
100	1565	54	1315	Building Improvements	0.00	(370,000.00)	\$370,000.00	\$0.00	\$370,000.00	\$25,037.58	\$4,660.72
100	1565	54	1319	Building Improvement Storm Damage	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,472.77
100	1565	54	2100	Machinery & Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1565	54	2200	Vehicles	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		54 Total	CAPITAL OUTLAY		22,644.00	(369,660.00)	\$392,304.00	\$0.00	\$392,304.00	\$25,037.58	\$84,133.49
		Grand Total			595,713.00	(241,443.00)	\$756,656.00	\$195,156.03	\$561,499.97	\$315,217.03	\$381,259.30



1565 Building Maintenance Summary of Expenditures by Category

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 227,693	\$ 228,040	\$ 253,652	\$ 412,069
Purchased/Contracted Services	\$ 68,218	\$ 57,883	\$ 104,700	\$ 72,500
Supplies	\$ 1,215	\$ 4,257	\$ 6,000	\$ 8,000
Capital Outlays	\$ 84,133	\$ 25,038	\$ 392,304	\$ 22,644
	\$ 381,259	\$ 315,218	\$ 756,656	\$ 515,213

	FY 2020 Budget
Personnel	\$ 412,069
Purchased/Contracted Services	\$ 72,500
Supplies	\$ 8,000
Capital Outlays	\$ 22,644



4250 - Public Works – Storm Drainage

The function of the Storm Drainage area of Public Works is to complete all studies required for Federal and State Regulations compliance.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Time	Part-Time	Full-Time	Part-Time
PUBLIC WORKS - STORM WATER MANANGEMENT					
DPW Storm Water/Safety	108	1	0	0	0
PUBLIC WORKS STORM WATER TOTAL		1	0	0	0

Public Works – Storm Drainage Division: Budget \$338,658

The division’s budget decreased by a net amount of (\$61,128) from \$399,786 to \$338,658 due to the following:

- Salary and benefits, \$70,658 was added to this division’s budget from the Public Works Administration budget in order to account for the personnel costs related to providing this service.
- Capital Outlay budget decreased by (\$46,055) from \$302,055 to \$256,000 zero.
 - 100.4520.54.2102, Drainage Improvements, Budget \$256,000 – this budget was brought – forward from the FY2019 budget, the City plans to complete a drainage project on Bright Street (Bright Street Drainage Project).

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
PUBLIC WORKS - STORM WATER MANAGEMENT										
100	4520	51	1100	Salaries & Wages	44,523.00	44,523.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	1300	Overtime	2,000.00	2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2100	Health Insurance Benefits	13,584.00	13,584.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2200	FICA Social Sec Contribution	2,970.00	2,970.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2300	FICA Medicare Contribution	695.00	695.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2400	Retirement Contributions	5,631.00	5,631.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2700	Workers Compensation	1,255.00	1,255.00	\$0.00	\$0.00	\$0.00	\$0.00
		51 Total	PERSONNEL		70,658.00	70,658.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	52	1300	Service Contracts	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	52	1201	Studies, Survey, Consultant	12,000.00	0.00	\$12,000.00	\$1,000.00	\$11,000.00	\$26,400.00
100	4520	52	2102	Drainage Improvements	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	52	3855	Contract Labor - EOM	0.00	(85,731.00)	\$85,731.00	\$72,542.00	\$13,189.00	\$0.00
					0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
	4520	52 Total	PURCHASED CONTRACTED SERVICES		12,000.00	(85,731.00)	\$97,731.00	\$73,542.00	\$24,189.00	\$26,400.00
100	4520	54	2100	Machinery & Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	54	2102	Drainage Improvements	256,000.00	(46,055.00)	\$302,055.00	\$45,332.62	\$256,722.38	\$97,860.82
		54 Total	CAPITAL OUTLAY		256,000.00	(46,055.00)	\$302,055.00	\$45,332.62	\$256,722.38	\$97,860.82
GRAND TOTAL					338,658.00	(61,128.00)	399,786.00	118,874.62	280,911.38	124,260.82

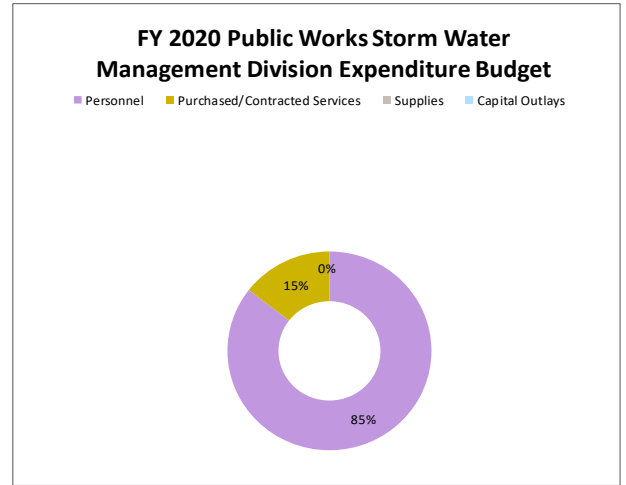
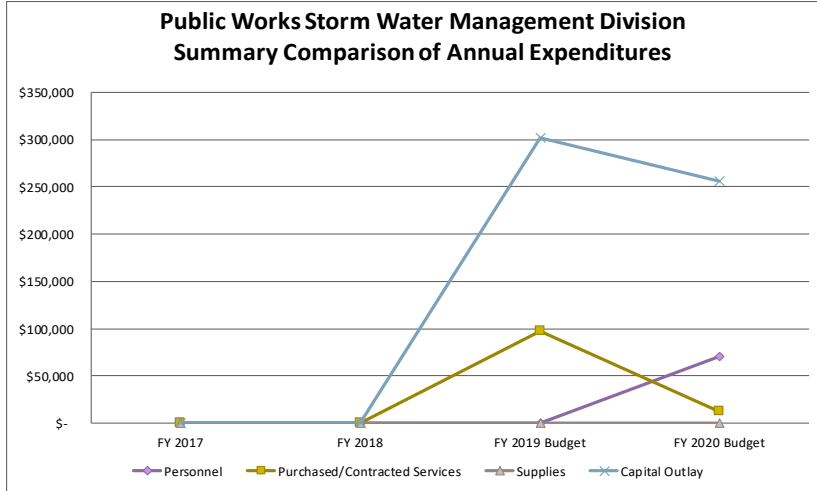
City of Tybee Island



4250 Public Works Storm Water Management Division

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 70,658
Purchased/Contracted Services	\$ -	\$ -	\$ 97,731	\$ 12,000
Supplies	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 302,055	\$ 256,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 399,786</u>	<u>\$ 338,658</u>

	FY 2020 Budget
Personnel	\$ 70,658
Purchased/Contracted Services	\$ 12,000
Supplies	\$ -
Capital Outlays	\$ 256,000



4520 - Public Works – Solid Waste Collection

Public Works – Solid Waste Divisions: Budget \$236,292

The division's budget increased by \$146,292 from \$90,000 to \$236,292 due to the following:

- Salary and benefits, a budget of \$103,292 is added to the budget to pay for the addition of two new employees who will be responsible for managing the recycling on the beach.
- Purchased Contracted Services increased by \$35,000 due to the following:
 - 100.4520.52.2111, City Dump Pick up Waste, budget increased by \$20,000 from \$90,000 to \$110,000; and
 - 100.4520.52.2203, Repair & Maintenance-Equipment, budget increased by \$15,000.
- Supplies budget increased by \$8,000.

This budget accounts for the trash removal services for the beach and parks.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Time	Part-Time	Full-Time	Part-Time
PUBLIC WORKS - SOLID WASTE TOTAL					
Laborer I	103	2	0	0	0
PUBLIC WORKS SOLID WASTE TOTAL		2	0	0	0

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
PUBLIC WORKS - SOLID WASTE COLLECTION DIVISION										
100	4520	51	1100	Salaries & Wages	63,606.00	63,606.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	1200	Part Time/Seasonal Wages	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	1300	Overtime	3,000.00	3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	1400	Employee Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2100	Health Insurance Benefits	29,074.00	29,074.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2200	FICA Social Sec Contribution	4,173.00	4,173.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2300	FICA Medicare Contribution	976.00	976.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2400	Retirement Contributions	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2700	Workers Compensation	1,763.00	1,763.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	51	2910	Wellness Incentive	700.00	700.00	\$0.00	\$0.00	\$0.00	\$0.00
			51 Total	PERSONNEL	103,292.00	103,292.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	52	2110	Curbside Dry Trash Pickup	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4520	52	2111	City Dump Pick Up -Waste	110,000.00	20,000.00	\$90,000.00	\$44,472.28	\$45,527.72	\$97,456.38
100	4520	52	2203	Repair & Maintenance- Equipment	15,000.00	15,000.00	\$0.00	\$0.00	\$0.00	\$18,535.06
			52 Total	PURCHASED CONTRACTED SERVICES	125,000.00	35,000.00	\$90,000.00	\$44,472.28	\$45,527.72	\$115,991.44
100	4250	53	1100	Supplies and Material	4,000.00	4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4250	53	1600	Small Equipment	4,000.00	4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
			53 Total	SUPPLIES	8,000.00	8,000.00	\$0.00	\$0.00	\$0.00	\$0.00
			Grand Total		236,292.00	146,292.00	90,000.00	44,472.28	45,527.72	115,991.44

4975 – Public Works – Fleet Maintenance Division

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		FullTime	PartTime	FullTime	PartTime
PUBLIC WORKS - FLEET MAINTENANCE DIVISION					
Mechanic Foreman	115	1	0	1	0
Mechanic II	108	1	0	1	0
Mechanic I	105	1	0	1	0
PUBLIC WORKS FLEET MAINTENANCE TOTAL		3	0	3	0

Public Works - Fleet Maintenance Division, Budget \$371,943

This budget is established to track the cost of labor, supplies and equipment necessary to repair and maintenance the City's vehicles.

- Salary and benefit, budget of \$207,243 was re-allocated from the Public Works Administration's budget.
- Purchased Contracted Services budget is \$ 104,700 and it includes budget to cover the cost of the following departments vehicle repairs:
 - Police Department – 100.4975.52.2202 - \$ 34,000
 - Fire Department – 100.4975.52.2203 - \$17,500
 - Public Works – 100.4975.52.2204 - \$50,000
 - Water & Sewer – 100.4975.52.2205 – XXXXX
 - City Manager – 100.4975.52.2206 - \$1,000
 - Parking Services – 100.4975.52.2207 - \$2,200
- Supplies budget is \$60,000.

City of Tybee Island

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
FLEET MAINTENANCE										
100	4975	51	1100	Salaries & Wages	135,240.00	135,240.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	51	1300	Overtime	3,000.00	3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	51	2100	Health Insurance Benefits	36,891.00	36,891.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	51	2200	FICA Social Sec Contribution	8,822.00	8,822.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	51	2300	FICA Medicare Contribution	2,063.00	2,063.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	51	2400	Retirement Contributions	16,075.00	16,075.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	51	2700	Workers Compensation	5,152.00	5,152.00	\$0.00	\$0.00	\$0.00	\$0.00
		51 Total	PERSONNEL		207,243.00	207,243.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	52	1300	Service Contracts	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	52	2202	Repair & Maintain - Vehicle Police	34,000.00	34,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	52	2202	Repair & Maintain - Vehicle Fire	17,500.00	17,500.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	52		Repair & Maintain - Vehicle - Public Works	50,000.00	50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	52		Repair & Maintain - Vehicle - Water & Sewer	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	52		Repair & Maintain - Vehicle - City Manager	1,000.00	1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	52		Repair & Maintain - Vehicle - Parking Services	2,200.00	2,200.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	52		Repair & Maintain - Vehicle - Emergency Management	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	52			0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
		52 Total	PURCHASED CONTRACTED SERVICES		104,700.00	104,700.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	53	1100	Supplies & Materials	50,000.00	50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	53	1210	Water/Sewer Charges	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	53	1230	Electricity	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	53	1600	Small Equipment	10,000.00	10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
100	4975	53			0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
		53 Total	SUPPLIES		60,000.00	60,000.00	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL					371,943.00	371,943.00	-	-	-	-

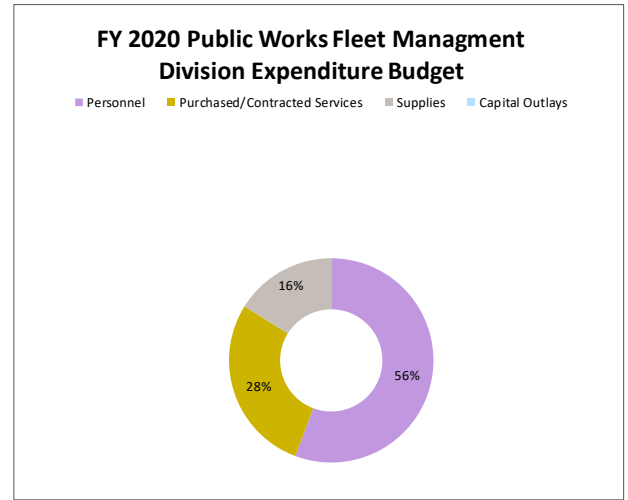
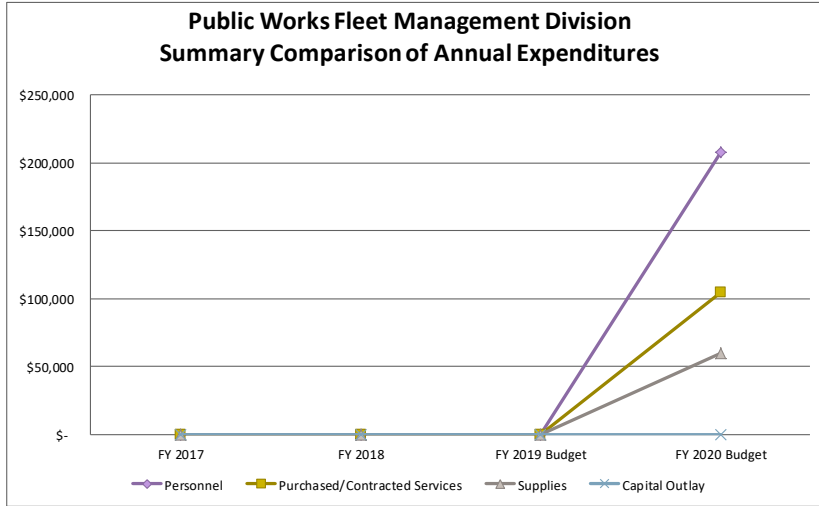
City of Tybee Island



4975 Public Works Fleet Management Division

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ -	\$ -	\$ -	\$ 207,243
Purchased/Contracted Services	\$ -	\$ -	\$ -	\$ 104,700
Supplies	\$ -	\$ -	\$ -	\$ 60,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 371,943

	FY 2020 Budget
Personnel	\$ 207,243
Purchased/Contracted Services	\$ 104,700
Supplies	\$ 60,000
Capital Outlays	\$ -



6110 - Cultural and Recreation Administration

Public Works Cultural & Recreation Administration Division: \$161,800

This budget accounts for the city street lights cost, public water/sewer costs and the cost to pay for the city's annual July 4th fireworks display.

The Public Works Cultural & Recreation Division's budget increased by \$53,500 from \$108,300 to \$161,800 due to the following:

- Supplies budget increased by \$7,000 from \$96,700 to \$ 104,400.
 - 100.6110.53.1150, Holiday Expense, budget increased by \$1,300 from \$28,700 to \$30,000 to pay for fireworks for July 4th and the pirate festival; and
 - 100.6110.53.1230, Electricity, budget increased by \$6,000 from \$64,000 to \$70,000.
- Capital Outlay budget increased by \$45,000
 - 100.6110.54.2200, Machinery & Equipment, budget of \$45,000 to purchase a restroom facility for the south end of the beach.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
PUBLIC WORKS - CULTURAL & RECREATION											
100	6110	52	2110	Garbage Charges	3,400.00	200.00	\$3,200.00	\$2,230.20	\$969.80	\$3,639.33	\$3,512.34
100	6110	52	3100	Property & Liability Insurance	9,000.00	600.00	\$8,400.00	\$2,833.33	\$5,566.67	\$8,400.00	\$6,200.00
		52 Total		PURCHASED CONTRACTED SERVICES	12,400.00	800.00	\$11,600.00	\$5,063.53	\$6,536.47	\$12,039.33	\$9,712.34
100	6110	53	1105	Public Restroom Supplies	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6110	53	1150	Holiday expense	30,000.00	1,300.00	\$28,700.00	\$25,884.00	\$2,816.00	\$20,148.90	\$21,613.55
100	6110	53	1210	Water/Sewer Charges	4,400.00	400.00	\$4,000.00	\$2,264.63	\$1,735.37	\$4,113.69	\$3,947.18
100	6110	53	1230	Electricity	70,000.00	6,000.00	\$64,000.00	\$42,135.85	\$21,864.15	\$63,398.82	\$63,194.04
		53 Total		SUPPLIES	104,400.00	7,700.00	\$96,700.00	\$70,284.48	\$26,415.52	\$87,661.41	\$88,754.77
100	6110	54	1315	Building Improvements	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,567.60
100	6110	54	2100	Machinery & Equipment	45,000.00	45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6110	54	2200	Vehicles	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		54 Total		CAPITAL OUTLAY	45,000.00	45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,567.60
		Grand Total			161,800.00	53,500.00	\$108,300.00	\$75,348.01	\$32,951.99	\$99,700.74	\$100,034.71

6125 - Beach Related

Public Works Cultural & Recreation - Beach Related: \$124,000

The Beach Related budget increased by \$4,000 from \$120,000 to \$124,000 due to the following:

- Purchased Contracted Services increased by \$4,000 from \$38,000 to \$42,000.
 - 100.6125.52.1250, Beach Task Force - budget increased by \$6,000 from \$36,000 to \$42,000 to pay for a consultant who works on projects for the Beach Task Force committee; and
 - 100.6125.52.2110, Garbage Beach Related, budget was decreased from \$2,000 to \$0;

Supplies budget increased by \$10,000 from \$22,000 to \$32,000 .

- 100.6125.53.1235, Beach Operations & Maintenance, \$20,000 budgeted to pay for the annual beach raking service.

Capital Outlay budget decreased by \$10,000.

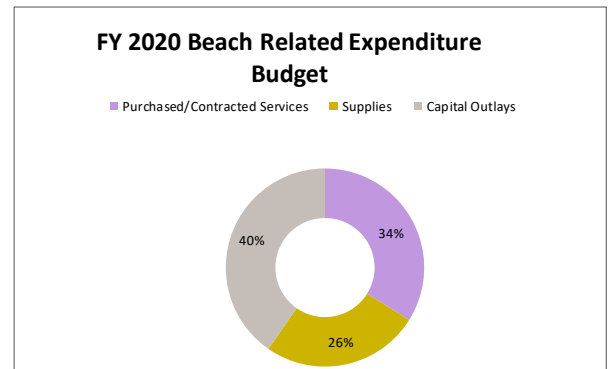
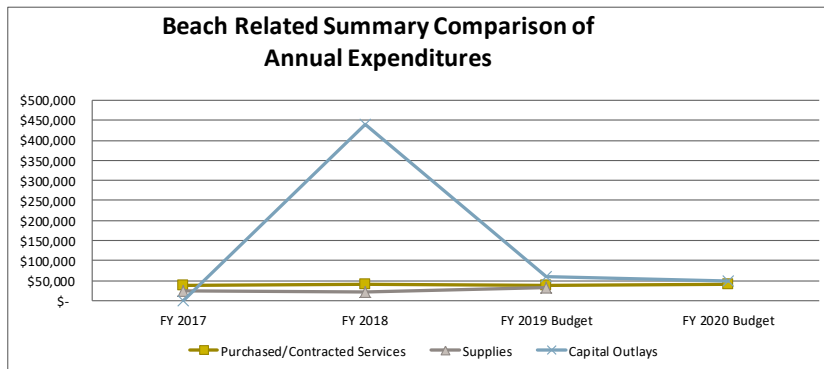
- 100.6125.54.1410, Infrastructure - \$50,000 is included in the budget to pay for XXXXX

BEACH RELATED											
100	6125	52	1250	Beach Task Force Expense	42,000.00	6,000.00	\$36,000.00	\$22,000.00	\$14,000.00	\$41,199.10	\$38,285.00
100	6125	52	2110	Garbage Beach Related	0.00	(2,000.00)	\$2,000.00	\$0.00	\$2,000.00	\$0.00	(\$553.20)
				PURCHASES CONTRACTED SERVICES							
			52 Total		42,000.00	4,000.00	\$38,000.00	\$22,000.00	\$16,000.00	\$41,199.10	\$37,731.80
100	6125	53	1210	Water/Sewer Charges	12,000.00	0.00	\$12,000.00	\$5,925.43	\$6,074.57	\$5,937.59	\$10,665.67
100	6125	53	1230	Electricity	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Beach Operation & Maintenance							
100	6125	53	1235		20,000.00	10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$18,432.32	\$50,301.50
100	6125	53	1310	Food - Officials & Function	0.00	0.00	\$0.00	\$0.00	\$0.00	\$182.22	\$1,179.33
			53 Total	SUPPLIES	32,000.00	10,000.00	\$22,000.00	\$5,925.43	\$16,074.57	\$24,552.13	\$62,146.50
100	6125	54	1402	Beach Renourishment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$440,933.18	\$0.00
100	6125	54	1410	Infrastructure	50,000.00	(10,000.00)	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00
100	6125	54	1403	Infrastructure - Dune Res	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			54 Total	CAPITAL OUTLAY	50,000.00	(10,000.00)	\$60,000.00	\$0.00	\$60,000.00	\$440,933.18	\$0.00
			Grand Total		124,000.00	4,000.00	\$120,000.00	\$27,925.43	\$92,074.57	\$506,684.41	\$99,878.30

6125 Beach Related

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Purchased/Contracted Services	\$ 37,732	\$ 41,199	\$ 38,000	\$ 42,000
Supplies	\$ 62,147	\$ 24,553	\$ 22,000	\$ 32,000
Capital Outlays	\$ -	\$ 440,933	\$ 60,000	\$ 50,000
	\$ 99,878	\$ 506,685	\$ 120,000	\$ 124,000

	FY 2020 Budget
Purchased/Contracted Services	\$ 42,000
Supplies	\$ 32,000
Capital Outlays	\$ 50,000



6210 - Public Works – Parks Administration

Statement of Service

The Parks Maintenance Division will maintain the safety and beauty of parks, facilities, and beaches that will benefit the citizens and visitors of Tybee Island.

Objectives

- Manage a cost effective maintenance program for the City’s parks and greenways to improve quality of life.
- Maintain all City Parks in a safe and reasonable condition at all times.
- Continue to encourage use of event management and maintenance strategies that will protect the high level of aesthetic appearance and functionality of Tybee Island’s parks and public areas.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		FullTime	PartTime	FullTime	PartTime
PARKS ADMINISTRATION					
Laborer Crew Leader	106	1		1	
Laborer II	104	1		1	
Laborer I	104	4		2	
PARKS ADMINISTRATION TOTAL		4		4	

Public Works Cultural & Recreation Parks Division: Budget \$267,432

The Public Works Cultural & Recreation Division’s budget increased by \$17,618 from \$249,814 to \$267,432 due to the following:

- **Salary and benefits** increased by \$10,018 due to increase in health insurance costs and retirement ;
- **Purchased contracted services** increased by \$2,500;
- **Supplies** increased by \$5,100.
- **Capital Outlay** budget for \$30,000 in line item Site Improvements, 100.6210.54.1100 will be used to install to additional beach showers.

City of Tybee Island

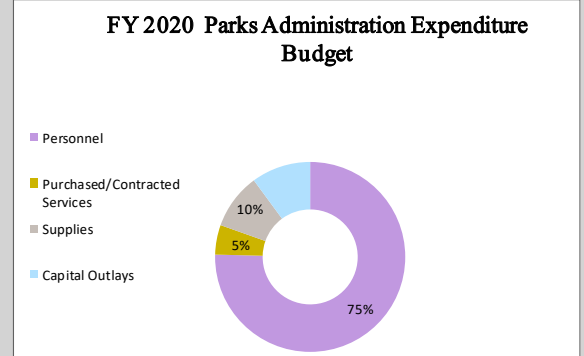
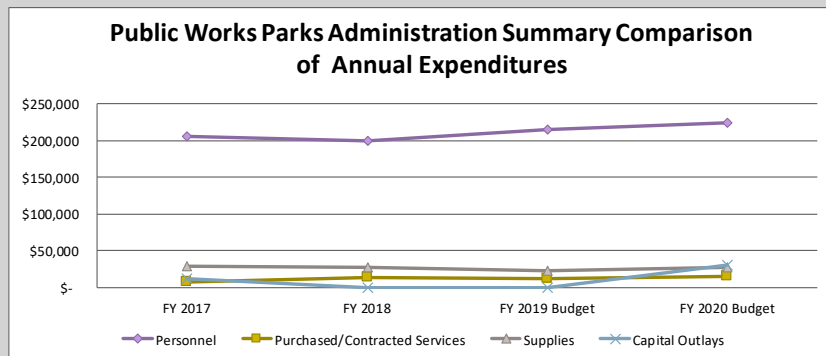


FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
PUBIC WORKS - PARKS ADMINISTRATION											
100	6210	51	1100	Salaries	134,507.00	298.00	\$134,209.00	\$72,223.96	\$61,985.04	\$124,970.21	\$132,631.90
100	6210	51	1300	Overtime	7,000.00	0.00	\$7,000.00	\$3,793.04	\$3,206.96	\$5,735.70	\$6,916.71
100	6210	51	1400	Employee Benefits	1,200.00	0.00	\$1,200.00	\$800.00	\$400.00	\$1,200.00	\$1,200.00
100	6210	51	2100	Health Insurance Benefits	47,380.00	7,878.00	\$39,502.00	\$17,598.04	\$21,903.96	\$41,438.14	\$37,452.62
100	6210	51	2200	FICA Social Security Contribution	8,941.00	137.00	\$8,804.00	\$4,762.68	\$4,041.32	\$8,263.07	\$8,726.67
100	6210	51	2300	FICA Medicare	2,091.00	4.00	\$2,087.00	\$1,113.82	\$973.18	\$1,932.44	\$2,040.96
100	6210	51	2400	Retirement Contributions	17,835.00	1,643.00	\$16,192.00	\$10,528.16	\$5,663.84	\$13,191.00	\$12,617.43
100	6210	51	2700	Workers Compensation	3,778.00	58.00	\$3,720.00	\$2,193.00	\$1,527.00	\$2,977.73	\$4,014.27
100	6210	51	2910	Wellness Incentive	1,500.00	0.00	\$1,500.00	\$0.00	\$1,500.00	\$212.00	\$0.00
			51 Total	PERSONNEL	224,232.00	10,018.00	\$214,214.00	\$113,012.70	\$101,201.30	\$199,920.29	\$205,600.56
100	6210	52	2140	Landscape/Lawn care	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6210	52	2203	Repair & Maintenance- Equipment	12,000.00	2,000.00	\$10,000.00	\$6,282.15	\$3,717.85	\$11,079.45	\$6,638.53
100	6210	52	2205	Repair & Maintenance - Infrastructure	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6210	52	3100	Property & Liability Insurance	3,000.00	500.00	\$2,500.00	\$2,083.33	\$416.67	\$2,500.00	\$322.89
			52 Total	PURCHASED CONTRACTED SERVICES	15,000.00	2,500.00	\$12,500.00	\$8,365.48	\$4,134.52	\$13,579.45	\$6,961.42
100	6210	53	1100	General Supplies and Material	12,000.00	2,000.00	\$10,000.00	\$6,804.95	\$3,195.05	\$14,630.72	\$12,105.91
100	6210	53	1210	Water/Sewer Charges	1,200.00	200.00	\$1,000.00	\$519.25	\$480.75	\$847.20	\$833.98
100	6210	53	1230	Electricity	4,500.00	500.00	\$4,000.00	\$1,459.63	\$2,540.37	\$3,017.89	\$3,979.79
100	6210	53	1270	Gas & Diesel Fuel	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6210	53	1600	Small Equipment	10,500.00	2,400.00	\$8,100.00	\$300.16	\$7,799.84	\$8,462.36	\$11,737.05
			53 Total	SUPPLIES	28,200.00	5,100.00	\$23,100.00	\$9,083.99	\$14,016.01	\$26,958.17	\$28,656.73
100	6210	54	1100	Site Improvements	30,000.00	30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6210	54	1110	Tennis Courts	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6210	54	1410	Infrastructure -Phillips & Jordan	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,880.00
100	6210	54	2200	Vehicles	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			54 Total	CAPITAL OUTLAY	30,000.00	30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,880.00
			Grand Total		297,432.00	47,618.00	\$249,814.00	\$130,462.17	\$119,351.83	\$240,457.91	\$253,098.71

6210 Public Works - Parks Administration

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 205,601	\$ 199,920	\$ 214,214	\$ 224,232
Purchased/Contracted Services	\$ 6,961	\$ 13,579	\$ 12,500	\$ 15,000
Supplies	\$ 28,657	\$ 26,958	\$ 23,100	\$ 28,200
Capital Outlays	\$ 11,880	\$ -	\$ -	\$ 30,000
	\$ 253,099	\$ 240,457	\$ 249,814	\$ 297,432

	FY 2020 Budget
Personnel	\$ 224,232
Purchased/Contracted Services	\$ 15,000
Supplies	\$ 28,200
Capital Outlays	\$ 30,000





6230 - Cultural and Recreation – Parkways and Boulevards

Cultural & Recreation – Parkways and Boulevards: Budget \$275,000

These line items were established to account for the Marsh Hill Trail Pedestrian Park, which is partially funded by the Georgia Department of Transportation.

- 100.6230.54.1400, Infrastructure, \$75,000 is added to the budget to complete the median planting project that began in FY2019; money is needed to install boarings to tie the irrigation system into the water lines; and
- 100.6230.54.1417, Infrastructure - \$200,000, - Georgia Department of Transportation TE grant for the Marsh Hen Trail.

FUND DEPT OBJECT				ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
PARKS & BOULIVARDS											
100	6230	54	1400	Infrastructure	75,000.00	(216,000.00)	\$291,000.00	\$15,152.50	\$275,847.50	\$17,730.23	\$20,060.00
100	6230	54	1417	Infrastructure - DOT Gran	200,000.00	0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00
100	6230	54	1418	Infrastructure 14th -18th	0.00	(3,200.00)	\$3,200.00	\$3,200.00	\$0.00	\$28,800.00	\$0.00
			54 Total	CAPITAL OUTLAY	275,000.00	(219,200.00)	\$494,200.00	\$18,352.50	\$475,847.50	\$46,530.23	\$20,060.00

6110 - Cultural – Independent Agencies Funding

Statement of Service

The mission of Independent Agencies Funding is to assist non-profit community organizations in their endeavor to provide quality, year-round entertainment and recreational activities for community members, and visitors to Tybee Island.

Objectives

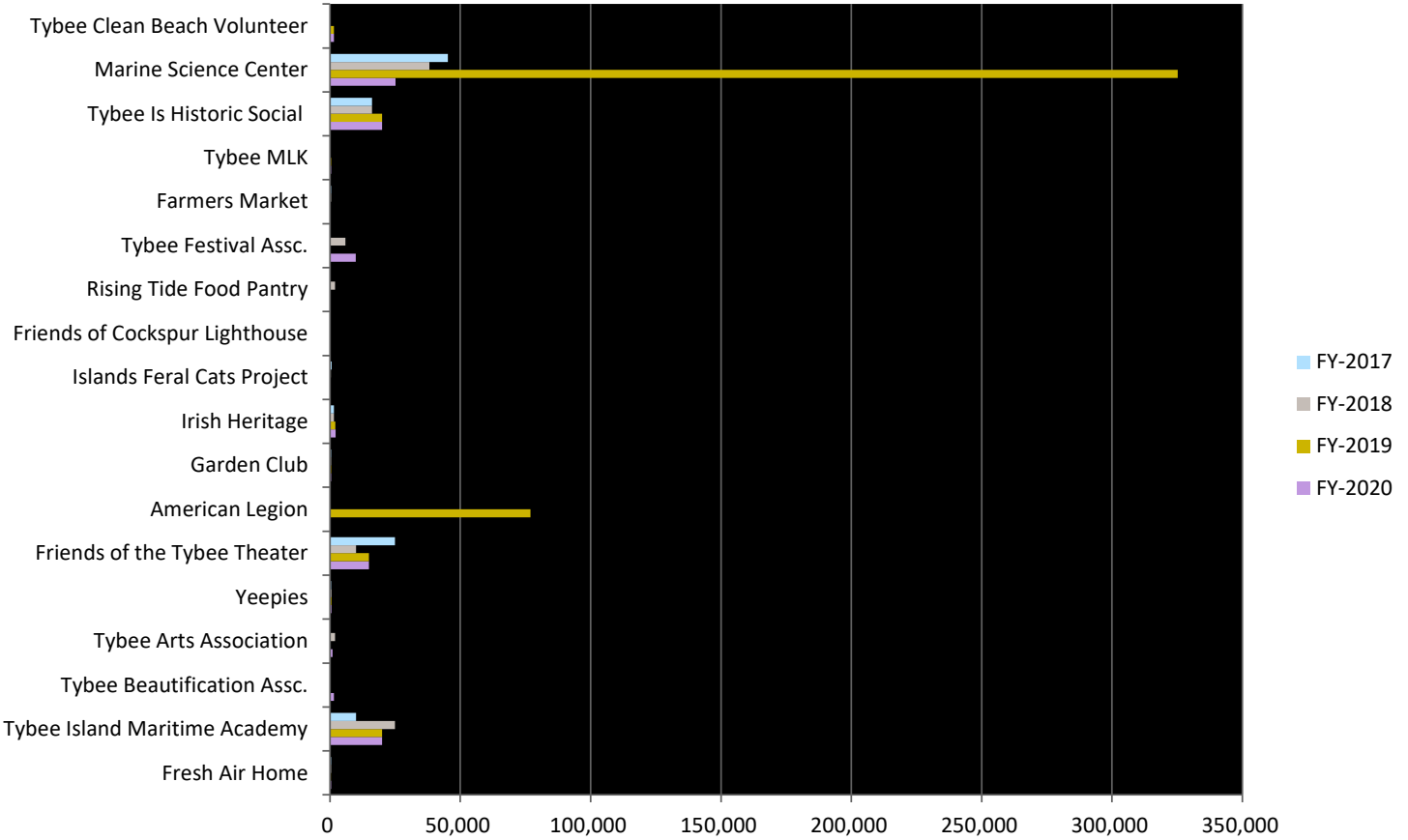
- Work with community groups to facilitate the application and disbursal of funds process.
- Develop materials and tools to manage requests and awards.
- Communicate to keep groups informed of funds opportunities and budget scheduling.

Non-Profit Agencies: Budget \$53,155

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
NON-PROFIT AGENCIES											
100	6110	57	2000	Fresh Air Home	500.00	100.00	\$400.00	\$400.00	\$0.00	\$500.00	\$500.00
100	6110	57	2001	Tybee Island Maritime Aca	20,000.00	0.00	\$20,000.00	\$20,000.00	\$0.00	\$25,000.00	\$10,000.00
100	6110	57	2002	Tybee Beautification Asso	1,500.00	1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6110	57	2003	Tybee Arts Association	1,000.00	1,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
100	6110	57	2004	Yeepies	575.00	0.00	\$575.00	\$184.11	\$390.89	\$544.17	\$505.81
100	6110	57	2008	Friends of the Tybee Theater	15,000.00	0.00	\$15,000.00	\$15,000.00	\$0.00	\$10,000.00	\$25,000.00
100	6110	57	2009	American Legion	0.00	(76,900.00)	\$76,900.00	\$41,295.00	\$35,605.00	\$0.00	\$0.00
100	6110	57	2010	Garden Club	500.00	0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
100	6110	57	2011	Irish Heritage	2,200.00	100.00	\$2,100.00	\$2,100.00	\$0.00	\$1,500.00	\$1,500.00
100	6110	57	2015	Islands Feral Cats Project	0.00	0.00	\$0.00	\$0.00	\$0.00	\$350.00	\$740.00
100	6110	57	xxxx	Friends of Cockspur Lighthouse	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	6110	57	2017	Rising Tide Food Pantry	0.00	0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
100	6110	57	2018	Tybee Festival Assoc	9,880.00	9,880.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00
100	6110	57	2991	Farmers Market	0.00	0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
100	6110	57	2993	Tybee MLK	500.00	0.00	\$500.00	\$500.00	\$0.00	\$300.00	\$300.00
100	6110	57	2994	Tybee Clean Beach Volunteer	1,500.00	0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL					53,155.00	(64,320.00)	117,475.00	80,979.11	36,495.89	49,194.17	39,545.81

The non-profit agencies budgets decreased by (\$64,320) from \$162,687 to \$53,155 due to the following:

Non-Profit Agencies Summary Comparison of Expenditure Awards



FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
MUSEIUMS										
100	6125	54	1410 Infrastructure	0.00	(60,000.00)	\$60,000.00	\$0.00	\$60,000.00	\$0.00	\$0.00
100	6172	54	1310 Buildings	0.00	0.00	\$0.00	\$1,050.00	(\$1,050.00)	\$0.00	\$0.00
100	6172	54	1400 Building Improvements	0.00	(25,000.00)	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00
			54 Total CAPITAL OUTLAY	0.00	(85,000.00)	\$85,000.00	\$1,050.00	\$83,950.00	\$0.00	\$0.00
100	6172	57	2000 Tybee Is Historic Social Grant	20,000.00	0.00	\$20,000.00	\$20,000.00	\$0.00	\$16,125.00	\$16,125.00
100	6172	57	2001 Marine Science Center Grant	25,212.00	0.00	\$25,212.00	\$25,212.00	\$0.00	\$38,212.00	\$45,212.00
			57 Total OTHER COSTS	45,212.00	0.00	\$45,212.00	\$45,212.00	\$0.00	\$54,337.00	\$61,337.00
			Grand Total	45,212.00	(85,000.00)	\$130,212.00	\$46,262.00	\$83,950.00	\$54,337.00	\$61,337.00

6122 - YMCA Department

YMCA: Budget \$168,950

The city contracts with the YMCA to provide recreation equipment, activities, and programs. The contract with the YMCA organization will be \$168,450 for fiscal year 2020.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
YMCA											
100	6122	52	3850	YMCA - Director Services	168,450.00	(500.00)	\$168,950.00	\$112,300.00	\$56,650.00	\$168,450.00	\$166,783.34

6222 - Cultural and Recreation – Concession Stand

Cultural & Recreation – North Beach Concession Stand: Budget \$73,500

The North Beach Concession Stand budget increased by \$7,800 from \$65,700 to \$73,500, because the City chose to lease the concession stand building to a third party which resulted in reducing the cost of operating the concession stand. The City will retain responsibility and related costs of managing the restrooms.

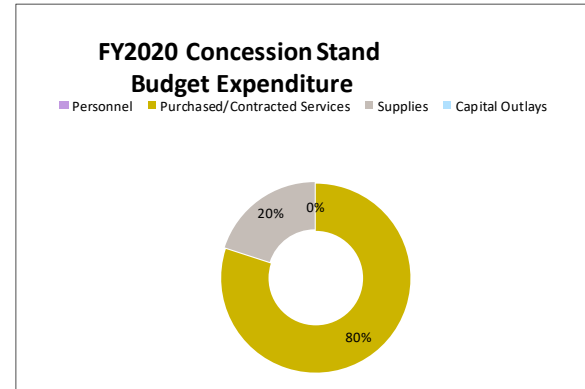
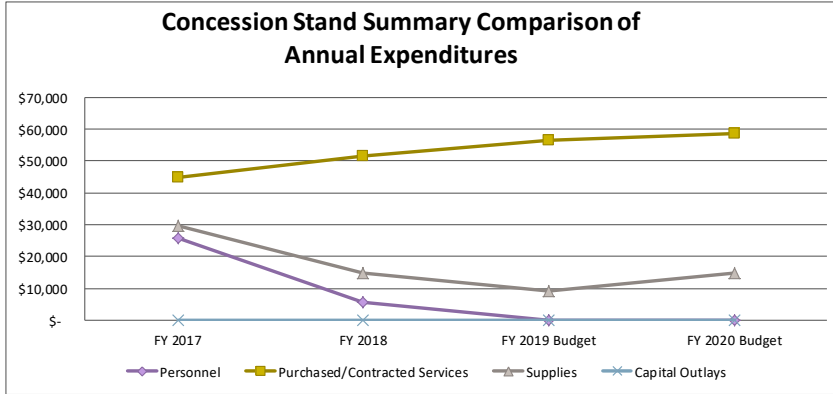
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
CONCESSION STAND											
100	6222	51	1100	Salaries & Wages	0.00	0.00	\$0.00	\$0.00	\$0.00	\$20,230.39	
100	6222	51	1200	Part Time/Seasonal	0.00	0.00	\$0.00	\$0.00	\$0.00	\$1,974.50	
100	6222	51	2100	Health Insurance Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$1,901.68	
100	6222	51	2200	FICA Social Sec Contribution	0.00	0.00	\$0.00	\$0.00	\$0.00	\$1,376.70	
100	6222	51	2300	FICA Medicare Contribution	0.00	0.00	\$0.00	\$0.00	\$0.00	\$321.98	
100	6222	51	2400	Retirement Contributions	0.00	0.00	\$0.00	\$0.00	\$5,608.44	\$0.00	
100	6222	51	2700	Workers Compensation	0.00	0.00	\$0.00	\$0.00	\$31.95	\$97.95	
		51 Total	PERSONNEL	0.00	0.00	\$0.00	\$0.00	\$0.00	\$5,640.39	\$25,903.20	
100	6222	52	1300	Service Contracts	0.00	0.00	\$0.00	\$0.00	\$0.00	\$723.75	
100	6222	52	2110	Garbage Charges	1,500.00	1,500.00	\$0.00	\$977.36	(\$977.36)	\$1,147.88	\$1,562.40
100	6222	52	2130	Custodial Services	50,000.00	0.00	\$50,000.00	\$26,760.00	\$23,240.00	\$45,317.04	\$35,400.00
100	6222	52	2200	Repair and Maintenance	2,500.00	500.00	\$2,000.00	\$0.00	\$2,000.00	\$1,437.45	\$3,329.40
100	6222	52	2210	Pest Control	1,000.00	0.00	\$1,000.00	\$0.00	\$1,000.00	\$693.00	\$693.00
100	6222	52	3100	Property & Liability Insurance	3,800.00	300.00	\$3,500.00	\$2,916.67	\$583.33	\$3,000.00	\$1,000.00
100	6222	52	3800	Permits, Regulatory Fees	0.00	0.00	\$0.00	\$0.00	\$0.00	\$500.00	
100	6222	52	3901	Credit Card Svc. Charges	0.00	0.00	\$0.00	\$0.00	\$0.00	\$1,829.19	
		52 Total	PURCHASED CONTRACTED SERVICES	58,800.00	2,300.00	\$56,500.00	\$30,654.03	\$25,845.97	\$51,595.37	\$45,037.74	
100	6222	53	1100	Supplies & Materials	4,000.00	4,000.00	\$0.00	\$125.86	(\$125.86)	\$4,286.93	\$16,428.35
100	6222	53	1210	Water/Sewer Charges	7,500.00	1,500.00	\$6,000.00	\$1,345.09	\$4,654.91	\$8,765.73	\$1,664.28
100	6222	53	1230	Electricity	3,200.00	0.00	\$3,200.00	\$2,107.44	\$1,092.56	\$1,696.56	\$2,859.52
100	6222	53	1520	Groceries-COGS	0.00	0.00	\$0.00	\$0.00	\$0.00	\$3,474.54	
100	6222	53	1523	Sundries - COGS	0.00	0.00	\$0.00	\$0.00	\$0.00	\$2,551.13	
100	6222	53	1600	Small Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$2,632.30	
100	6222	53	1703	Over/Short	0.00	0.00	\$0.00	\$0.00	\$0.00	\$8.42	
		53 Total	SUPPLIES	14,700.00	5,500.00	\$9,200.00	\$3,578.39	\$5,621.61	\$14,749.22	\$29,618.54	
			GRAND TOTAL	73,500.00	7,800.00	65,700.00	34,232.42	31,467.58	71,984.98	100,559.48	

City of Tybee Island

6222 Concession Stand

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 25,903	\$ 5,641	\$ -	\$ -
Purchased/Contracted Services	\$ 45,038	\$ 51,595	\$ 56,500	\$ 58,800
Supplies	\$ 29,619	\$ 14,749	\$ 9,200	\$ 14,700
Capital Outlays	\$ -	\$ -	\$ -	\$ -
	\$ 100,559	\$ 71,985	\$ 65,700	\$ 73,500

	FY 2020 Budget
Personnel	\$ -
Purchased/Contracted Services	\$ 58,800
Supplies	\$ 14,700
Capital Outlays	\$ -



7220 - Community Development

Statement of Service

The Community Development strives to develop and implement creative community-based strategies to enhance economic opportunity, build strong neighborhoods, and ensure a dynamic framework for quality growth and development. In doing so, we will be responsible protectors of the ecofriendly coastal community environment, by assessing and improving department processes to address potential adverse environmental impacts. The department will also strive to protect the heritage and historic features of the community.

Objectives

- Review and update Land Development Code in accordance with Master Plan STWP
- Complete Carry Capacity Implementation Plan in concert with our consultant
- Work with the Historic Preservation Commission to create south end design guidelines
- Incorporate the results of the Carrying Capacity Study into regulations to ensure growth does not outpace resources and infrastructure

CITY PERSONNEL		FY2020		FY2019	
	Position Grade	FullTime	PartTime	FullTime	PartTime
PLANNING & ZONING DEPT					
Assistant City Manager/Planning & Zoning Dir	115	1		1	
Zoning Specialist	106	1		1	
Facilities/ Special Events Coordinator	105	1		1	
PLANNING & ZONING DEPT TOTAL		3	0	3	0

Planning and Zoning Department: Budget \$749,549

The Planning & Zoning Department's budget increased by \$ 31,919 from \$717,630 to \$749,549 due to the following:

- Salary and benefits increased by \$12,489 due to the following:
 - 3% Cola increase in January, 2019; and increased health insurance costs;
- Purchased Contracted Services budget increased by a net amount of \$19,400 from \$483,910 to \$503,310 due to the following:
 - 100.7220.52.1100, Studies/Master Plan, budget increased by \$20,000 from \$50,000 to \$70,000; and
 - 100.7220.52.1300 Contacted Services - \$350,000 / this is a carry-forward community project with a hired consultant to assist the city in applying for the Hazard Mitigation Grant that will elevate ground level homes and reduce flooding.

City of Tybee Island

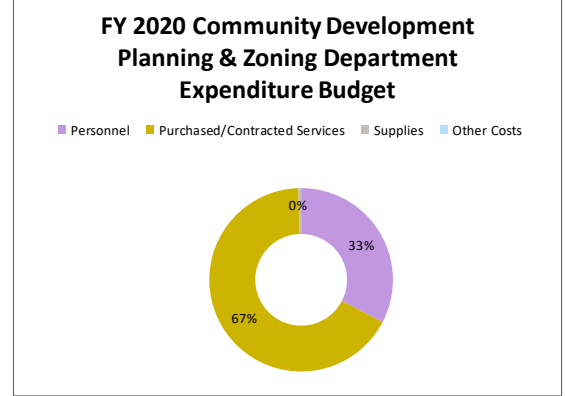
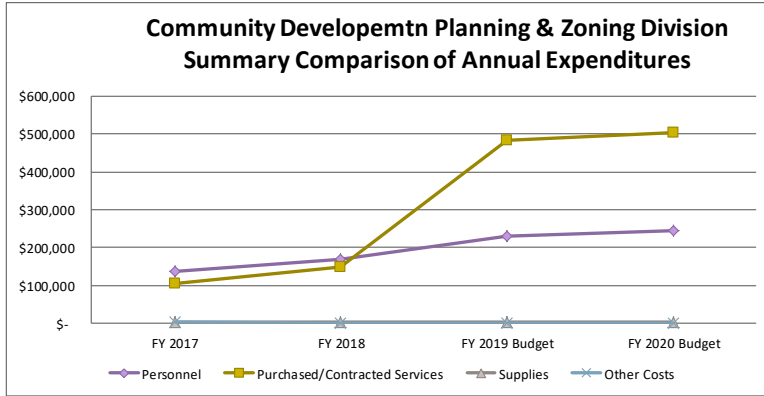
				FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION								
COMMUNITY DEVELOPMENT PLANNING & ZONING											
100	7220	51	1100	Salaries & Wages	165,153.00	3,154.00	\$161,999.00	\$99,626.44	\$62,372.56	\$125,983.18	\$102,986.68
100	7220	51	1200	Part Time/Seasonal Wages	0.00	0.00	\$0.00	\$495.00	(\$495.00)	\$808.50	\$0.00
100	7220	51	1300	Overtime	2,000.00	0.00	\$2,000.00	\$264.07	\$1,735.93	\$1,025.53	\$612.57
100	7220	51	1400	Employee Benefits	6,000.00	0.00	\$6,000.00	\$1,600.00	\$4,400.00	\$2,000.00	\$1,200.00
100	7220	51	2100	Health Insurance Benefits	37,979.00	2,588.00	\$35,391.00	\$21,485.25	\$13,905.75	\$19,616.00	\$20,186.06
100	7220	51	2200	FICA Social Sec Contribution	10,805.00	342.00	\$10,463.00	\$6,317.21	\$4,145.79	\$8,086.42	\$6,653.00
100	7220	51	2300	FICA Medicare Contribution	2,527.00	46.00	\$2,481.00	\$1,477.47	\$1,003.53	\$1,891.14	\$1,555.96
100	7220	51	2400	Retirement contributions	16,422.00	6,341.00	\$10,081.00	\$6,554.40	\$3,526.60	\$9,583.44	\$3,213.84
100	7220	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	7220	51	2700	Workers Compensation	558.00	18.00	\$540.00	\$234.00	\$306.00	\$326.19	\$254.39
100	7220	51	2910	Wellness Incentive	1,125.00	0.00	\$1,125.00	\$0.00	\$1,125.00	\$607.00	\$0.00
			51 Total	PERSONNEL	242,569.00	12,489.00	\$230,080.00	\$138,053.84	\$92,026.16	\$169,927.40	\$136,662.50
100	7220	52	1100	Studies/Master Plan	70,000.00	20,000.00	\$50,000.00	\$13,750.00	\$36,250.00	\$29,910.00	\$43,920.00
100	7220	52	1200	Legal Notices	350.00	0.00	\$350.00	\$200.00	\$150.00	\$290.00	\$320.00
100	7220	52	1202	Engineer Review	7,000.00	(1,000.00)	\$8,000.00	\$568.75	\$7,431.25	\$700.00	\$5,031.25
100	7220	52	1203	Engineer Review - Billable	15,000.00	0.00	\$15,000.00	\$4,506.25	\$10,493.75	\$10,456.25	\$6,387.50
100	7220	52	1205	County Inspection Contract	50,000.00	0.00	\$50,000.00	\$22,500.00	\$27,500.00	\$45,000.00	\$45,000.00
100	7220	52	1240	Planning Commission expense	200.00	200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.00
100	7220	52	1300	Contract Services	350,000.00	0.00	\$350,000.00	\$174,697.62	\$175,302.38	\$56,530.00	\$0.00
100	7220	52	2110	Garbage Charges	60.00	0.00	\$60.00	\$49.49	\$10.51	\$67.73	\$56.02
100	7220	52	3100	Property & Liability Insurance	1,500.00	0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,550.00
100	7220	52	3220	Postage & Freight	1,000.00	200.00	\$800.00	\$593.22	\$206.78	\$448.96	\$56.78
100	7220	52	3400	Printing & Binding	200.00	0.00	\$200.00	\$0.00	\$200.00	\$78.00	\$0.00
100	7220	52	3500	Travel & Related Expenses	2,000.00	0.00	\$2,000.00	\$389.31	\$1,610.69	\$787.55	\$1,517.13
100	7220	52	3600	Dues and Fees	1,000.00	0.00	\$1,000.00	\$896.81	\$103.19	\$621.15	\$774.22
100	7220	52	3700	Education & Training	2,000.00	0.00	\$2,000.00	\$0.00	\$2,000.00	\$890.00	\$1,295.00
100	7220	52	3901	Credit Card Service Charge	3,000.00	0.00	\$3,000.00	\$1,542.51	\$1,457.49	\$582.29	\$0.00
			52 Total	PURCHASED CONTRACTED SERVICES	503,310.00	19,400.00	\$483,910.00	\$221,193.96	\$262,716.04	\$147,861.93	\$105,921.90
100	7220	53	1100	Supplies & Materials	2,500.00	0.00	\$2,500.00	\$1,568.76	\$931.24	\$1,847.83	\$2,168.32
100	7220	53	1210	Water/Sewer Charges	70.00	0.00	\$70.00	\$24.26	\$45.74	\$51.09	\$69.49
100	7220	53	1230	Electricity	900.00	0.00	\$900.00	\$513.77	\$386.23	\$918.32	\$776.84
100	7220	53	1400	Books & Periodicals	0.00	0.00	\$0.00	\$0.00	\$0.00	\$262.20	\$52.44
100	7220	53	1720	Uniforms	200.00	30.00	\$170.00	\$128.08	\$41.92	\$104.18	\$169.90
			53 Total	SUPPLIES	3,670.00	30.00	\$3,640.00	\$2,234.87	\$1,405.13	\$3,183.62	\$3,236.99
100	7220	54	2105	Wayfinding Signs	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	7220	54	2150	GIS	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,666.67
			54 Total	CAPITAL OUTLAY	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,666.67
100	7220	57	2000	Payment to Other Agencies	0.00	0.00	\$0.00	\$0.00	\$0.00	\$833.33	\$0.00
			57 Total	OTHER COSTS	0.00	0.00	\$0.00	\$0.00	\$0.00	\$833.33	\$0.00

City of Tybee Island

7220 Community Development Planning & Zoning Department

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 136,663	\$ 169,927	\$ 230,080	\$ 245,569
Purchased/Contracted Services	\$ 105,922	\$ 148,862	\$ 483,910	\$ 503,310
Supplies	\$ 3,237	\$ 3,184	\$ 3,640	\$ 3,670
Other Costs	\$ 1,667	\$ -	\$ -	\$ -
	<u>\$ 247,488</u>	<u>\$ 321,973</u>	<u>\$ 717,630</u>	<u>\$ 752,549</u>

	FY 2020 Budget
Personnel	\$ 245,569
Purchased/Contracted Services	\$ 503,310
Supplies	\$ 3,670
Other Costs	\$ -



City of Tybee Island

1516 - Licensing Division

Statement of Service

The Licensing Division is responsible for issuing occupation tax licenses, alcohol tax licenses, cab driver licenses and ensuring that all short-term renters are properly registered with the City.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Tim e	Part-Tim e	Full-Tim e	Part-Tim e
LICENSING DIVISION					
Administrative Assistant\Occupation Tax Clerk	106	1	0	1	0
LICENSING TOTAL		1	0	1	0

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
LICENSING DIVISION										
100	1516	51	1100	Salaries & Wages	40,529.00	40,529.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	51	1300	Overtime	500.00	500.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	51	1400	Employee Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	51	2100	Health Insurance Benefits	9,670.00	9,670.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	51	2200	FICA Social Sec Contribution	2,544.00	2,544.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	51	2300	FICA Medicare Contribution	595.00	595.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	51	2400	Retirement Contributions	3,771.00	3,771.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	51	2700	Workers Compensation	131.00	131.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	51	2910	Wellness Incentive	375.00	375.00	\$0.00	\$0.00	\$0.00	\$0.00
		51 Total	PERSONNEL	58,115.00	58,115.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	52	3220	Postage/ Freight	2,500.00	2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	52	3300	Advertising	80.00	80.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	52	3500	Travel & Related Expenses	500.00	500.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	52	3600	Dues & Fees	100.00	100.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	52	3700	Education & Training	500.00	500.00	\$0.00	\$0.00	\$0.00	\$0.00
		52 Total	PURCHASED CONTRACTED SERVICES	3,680.00	3,680.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	53	1100	Supplies & Materials	600.00	600.00	\$0.00	\$0.00	\$0.00	\$0.00
100	1516	53	1600	Small equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
		53 Total	SUPPLIES	600.00	600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Grand Total		62,395.00	62,395.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement of Service

The Main Street strives to improve the quality of life for those that live, work, and visit Tybee Island and enhance the cultural experience while preserving the community's barrier island heritage. The Mission of the Tybee Island Main Street Program is to:

- Facilitate efforts to revitalize, redevelop, and enhance;
- Create a sense of place and improve the quality of life for residents, business owners, and visitors using the Main Street Four Point Approach;
- Encourage quality economic growth and development while preserving Tybee Island's unique architectural and community heritage;
- Support and encourage the arts as a cultural endeavor and economic engine on the Island.

Objectives

1. Implement and promote historic preservation plans
2. Continue to build a strong foundation to sustain ecotourism, including increased bicycle and pedestrian access
3. Build on the existing “Buy Local” campaign, and implement an image campaign that fits Tybee Island’s vision

CITY PERSONNEL		FY2020		FY2019	
	Position Grade	FullTime	PartTime	FullTime	PartTime
Mainstreet Coordinator	107	1	0	1	0
MAINSTREET DEPT TOTAL		1	0	1	0

Main Street Department: Budget \$121,803

The Main Street Department’s budget decreased by (\$170) from \$121,973 to \$121,803 from the current year’s budget due to the following:

- Salary and Benefits increased by \$2,030 due to 3% cola issued on January of 2019 and due to an increase in health insurance expected in January of 2020.
- Purchased Contracted Services decreased by (\$2,200) from \$44,830 to \$42,630 due to the following:
 - 100-7300-52-3850 BHT Contract Labor budget decreased by (\$2,000) from \$4,000 to \$2,000.

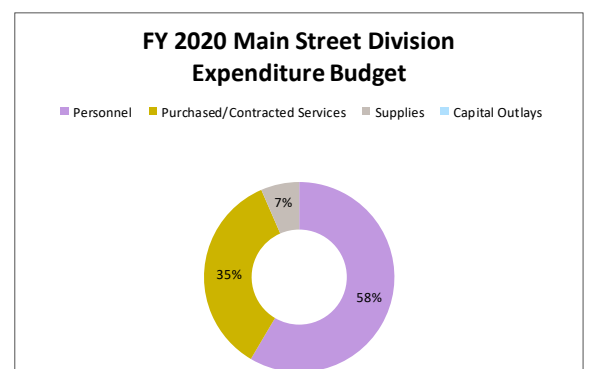
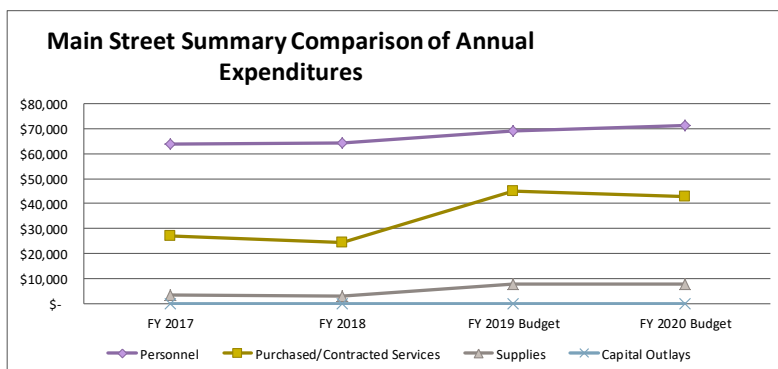
City of Tybee Island

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
MAINSTREET											
100	7300	51	1100	Salaries & Wages	45,463.00	679.00	\$44,784.00	\$26,963.31	\$17,820.69	\$42,843.09	\$42,379.97
100	7300	51	1300	Overtime	1,000.00	0.00	\$1,000.00	\$582.75	\$417.25	\$288.42	\$1,312.30
100	7300	51	1400	Employee Benefits	1,200.00	0.00	\$1,200.00	\$800.00	\$400.00	\$1,200.00	\$1,200.00
100	7300	51	2100	Health Insurance	14,618.00	1,017.00	\$13,601.00	\$8,504.90	\$5,096.10	\$11,783.70	\$10,831.08
100	7300	51	2200	FICA Social Security	2,978.00	82.00	\$2,896.00	\$1,729.55	\$1,166.45	\$2,701.50	\$2,735.06
100	7300	51	2300	FICA Medicare	697.00	11.00	\$686.00	\$404.49	\$281.51	\$631.77	\$639.62
100	7300	51	2400	Retirement Contributions	4,643.00	131.00	\$4,512.00	\$2,933.44	\$1,578.56	\$4,402.20	\$4,619.16
100	7300	51	2700	Workers Compensation	259.00	110.00	\$149.00	\$16.00	\$133.00	\$185.86	\$139.32
100	7300	51	2910	Wellness Incentive	375.00	0.00	\$375.00	\$0.00	\$375.00	\$0.00	\$0.00
			51 Total	PERSONNEL	71,233.00	2,030.00	\$69,203.00	\$41,934.44	\$27,268.56	\$64,036.54	\$63,856.51
100	7300	52	1300	Contract Services	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
100	7300	52	2110	Garbage Charges	30.00	0.00	\$30.00	\$12.95	\$17.05	\$21.22	\$20.79
100	7300	52	3100	Property & Liability Insurance	600.00	0.00	\$600.00	\$500.00	\$100.00	\$550.00	\$550.00
100	7300	52	3220	Postage & Freight	400.00	(400.00)	\$800.00	\$28.50	\$771.50	\$38.94	\$14.04
100	7300	52	3300	Advertising	10,600.00	0.00	\$10,600.00	\$10,315.00	\$285.00	\$8,876.65	\$8,891.78
100	7300	52	3500	Travel & Related	4,400.00	0.00	\$4,400.00	\$2,451.21	\$1,948.79	\$1,627.31	\$2,823.15
100	7300	52	3600	Dues & Fees	2,600.00	0.00	\$2,600.00	\$1,557.50	\$1,042.50	\$2,730.50	\$2,199.01
100	7300	52	3700	Education & Training	2,000.00	200.00	\$1,800.00	\$350.00	\$1,450.00	\$2,615.00	\$1,230.00
100	7300	52	3800	Contract Labor	20,000.00	0.00	\$20,000.00	\$0.00	\$20,000.00	\$2,400.00	\$4,800.00
100	7300	52	3850	BHT Contract Labor	2,000.00	(2,000.00)	\$4,000.00	\$0.00	\$4,000.00	\$5,475.49	\$400.00
			52 Total	PURCHASED CONTRACTED SERVICES	42,630.00	(2,200.00)	\$44,830.00	\$15,215.16	\$29,614.84	\$24,335.11	\$26,928.77
100	7300	53	1100	Supplies & Materials	4,510.00	0.00	\$4,510.00	\$2,368.76	\$2,141.24	\$2,354.85	\$3,060.45
100	7300	53	1210	Water Sewer Charges	30.00	0.00	\$30.00	\$8.83	\$21.17	\$18.63	\$25.33
100	7300	53	1230	Electricity	400.00	0.00	\$400.00	\$187.24	\$212.76	\$334.68	\$283.13
100	7300	53	1231	Donated Money Expenses	3,000.00	0.00	\$3,000.00	\$0.00	\$3,000.00	\$300.00	\$200.00
			53 Total	SUPPLIES	7,940.00	0.00	\$7,940.00	\$2,564.83	\$5,375.17	\$3,008.16	\$3,568.91
			Grand Total		121,803.00	(170.00)	\$121,973.00	\$59,714.43	\$62,258.57	\$91,379.81	\$94,354.19

7300 Main Street Division

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 63,857	\$ 64,037	\$ 69,203	\$ 71,233
Purchased/Contracted Services	\$ 26,929	\$ 24,335	\$ 44,830	\$ 42,630
Supplies	\$ 3,569	\$ 3,008	\$ 7,940	\$ 7,940
Capital Outlays	\$ -	\$ -	\$ -	\$ -
	\$ 94,354	\$ 91,380	\$ 121,973	\$ 121,803

	FY 2020 Budget
Personnel	\$ 71,233
Purchased/Contracted Services	\$ 42,630
Supplies	\$ 7,940
Capital Outlays	\$ -



7520 – South Beach District

South Beach District: Budget \$39,000

The Parking Department’s budget decreased by (\$9,750) from \$48,750 to \$39,000 due to the following:

- 100.7520.54.1405 Capital outlay – budget of \$10,000 was eliminated.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
SOUTH BEACH DISTRICT											
100	7520	53	1100	Supplies and Material	39,000.00	250.00	\$38,750.00	\$30,953.42	\$7,796.58	\$13,577.34	\$33,661.68
		53 Total	SUPPLIES	39,000.00	250.00	\$38,750.00	\$30,953.42	\$7,796.58	\$13,577.34	\$33,661.68	
100	7520	54	1405	S Beach Business District	0.00	(10,000.00)	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
100	7520	54	1406	Salt Meadows Road Project	0.00	0.00	\$0.00	\$0.00	\$0.00	\$2,440.00	\$1,632.25
		54 Total	CAPITAL OUTLAY	0.00	(10,000.00)	\$10,000.00	\$0.00	\$10,000.00	\$2,440.00	\$1,632.25	
		Grand Total		39,000.00	(9,750.00)	\$48,750.00	\$30,953.42	\$17,796.58	\$16,017.34	\$35,293.93	

7564 – Parking Services

Statement of Service

The mission of the Tybee Island Parking Services department is to provide equitable and quality services and the best possible parking value to the community by providing the following:

- Pleasant and courteous service.
- A safe and well- maintained parking environment.
- Enforcement that promotes voluntary compliance with parking regulations.
- Efficient and service-oriented sales of parking permits.
- Proactive planning for future parking needs.

Objectives

1. Purchase and implement new pay-by-phone application to better serve parking customers and streamline collection process.
2. Upgrade hand-held ticket processors to interact with pay-by-phone app.
3. Replace one vehicle.
4. Upgrade conventional meters and kiosks for increased revenue.
5. Increase customer service to promote compliance.
6. Upgrade signage for better understanding.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Ti me	Part-Ti me	Full-Ti me	Part-Ti me
PARKING SERVICES					
Parking Services Supervisor	108	1	0	1	0
Assist Parking Services Supervisor	107	1	0	1	0
PT Enforcement Specialist	N/A	0	4	0	4
Seasonal Enforcement Specialist	N/A	0	6		6
PARKING SERVICES TOTAL		2	10	2	10



Parking Department: Budget \$506,048

The Parking Department's budget decreased by (\$73,885) from \$579,933 to \$506,048 due to the following:

- Salary and Benefits decreased by a net amount increased by \$9,665 due to the January, 2018 3% cola increase to wages and due to the 5% increase in health insurance;
- Purchased Contact Services increased by \$79,884 due to the following:
 - 100.7564.52.1300, Computer Service Contract, increased by \$5,847;
 - 100.7564-52-2203, Repair & Maint. – Equipment decreased (\$3,120);
 - 100.7564.52.3203, Cell Phone, \$12,000 is added to the budget to purchase new hand held devices for the new mobile payment services;
 - 100.7564.52.3500, Travel & Related Expenses, \$1,000 added to the budget for training'
 - 100.7564-52-2325, armored car service increased \$100 to cover actual used; and
 - Supplies increased by \$2,266 from \$42,616 to \$44,882 due to the following:
 - 100.7564.53.1100, Supplies & Material increased by \$7,200 from \$18,800 to \$26,000;
 - 100.7564-53-1600, small equipment increased by \$3,800 to purchase new change machines;
- Capital Outlay decreased by (\$15,000) due to the following:
 - 100.7564.54.2200, vehicles decreased by (\$15,000) to \$0.00. The department is requesting to purchase a truck in the FY2019 budget year; however, it is not included in the budget at this time.

PARKING SERVICE DEPARTMENT - GENERAL FUND 100							
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24
Division of Parking Services							
kiosk replacements	0	750,000	0	0	0	750,000	0
2 change machine replacements	6,800	6,800	6,800	0	0	0	0
conventional meter upgrades	2,150	2,150	2,150	0	0	0	0
kiosk parts pay & display	59,850	184,700	59,850	59,850	65,000	0	0
	68,800	0	0	0	0	0	0
TOTAL Parking Service CIP:	68,800	943,650	68,800	59,850	65,000	750,000	0

City of Tybee Island

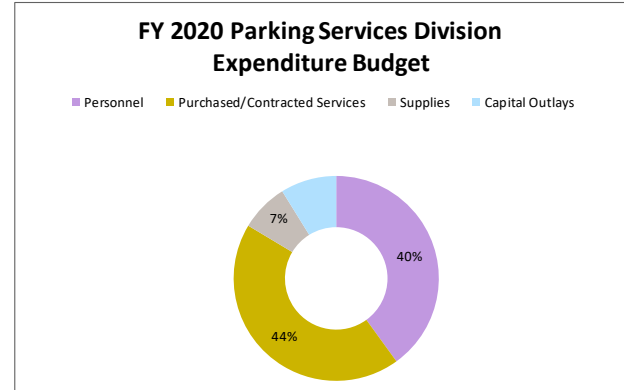
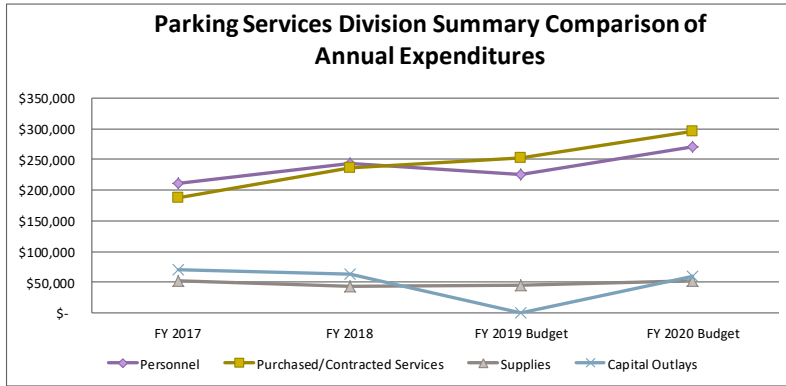
				FY-2020	BUDGET VARIANCE	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017	
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	BUDGET REQUEST	FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED	BUDGET BALANCE	ACTUAL	ACTUAL	
PARKING SERVICES											
100	7564	51	1100	Salaries & Wages	99,141.00	1,894.00	\$97,247.00	\$60,329.48	\$36,917.52	\$94,559.26	\$91,433.35
100	7564	51	1200	Part Time/Seasonal Wages	112,004.00	37,004.00	\$75,000.00	\$48,204.57	\$26,795.43	\$98,465.41	\$74,385.06
100	7564	51	1300	Overtime	1,500.00	0.00	\$1,500.00	\$1,031.18	\$468.82	\$2,611.24	\$3,678.79
100	7564	51	1400	Employee Benefits	2,400.00	0.00	\$2,400.00	\$800.00	\$1,600.00	\$1,200.00	\$1,200.00
100	7564	51	2100	Health Insurance Benefits	23,307.00	1,593.00	\$21,714.00	\$13,518.58	\$8,195.42	\$18,690.00	\$17,410.68
100	7564	51	2200	FICA Social Sec Contribution	13,379.00	2,496.00	\$10,883.00	\$6,842.26	\$4,040.74	\$12,203.89	\$10,583.41
100	7564	51	2300	FICA Medicare Contribution	3,129.00	564.00	\$2,565.00	\$1,600.13	\$964.87	\$2,854.06	\$2,475.15
100	7564	51	2400	Retirement Contributions	10,092.00	577.00	\$9,515.00	\$6,186.56	\$3,328.44	\$8,900.40	\$5,425.44
100	7564	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,409.00
100	7564	51	2700	Workers Compensation	5,654.00	1,055.00	\$4,599.00	\$1,955.00	\$2,644.00	\$3,981.66	\$2,446.04
100	7564	51	2910	Wellness Incentive	750.00	0.00	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00
			51 Total	PERSONNEL	271,356.00	45,183.00	\$226,173.00	\$140,467.76	\$85,705.24	\$243,465.92	\$211,446.92
100	7564	52	1300	Computer service contract	65,000.00	5,000.00	\$60,000.00	\$50,620.00	\$9,380.00	\$50,230.65	\$45,754.79
100	7564	52	1325	Contract Services - Colle	10,500.00	4,916.00	\$5,584.00	\$4,751.66	\$832.34	\$4,962.16	\$4,487.85
100	7564	52	1326	Contract Services - Class	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	7564	52	1330	Contract Services - Amano	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,900.00
100	7564	52	2110	Garbage Charges	27.00	0.00	\$27.00	\$15.75	\$11.25	\$25.28	\$24.39
100	7564	52	2202	Repair & Maintenance- Vehicles	2,200.00	200.00	\$2,000.00	\$1,406.68	\$593.32	\$1,900.99	\$2,497.00
100	7564	52	2203	Repair & Maintenance- Equipment	46,500.00	16,500.00	\$30,000.00	\$30,000.00	\$0.00	\$33,130.40	\$868.31
100	7564	52	2320	Rental Equip & Vehicles	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	7564	52	2321	Rental - Leased Vehicle Program	5,000.00	0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
100	7564	52	2325	Armored Car Service	10,000.00	2,000.00	\$8,000.00	\$4,670.14	\$3,329.86	\$10,936.74	\$1,487.10
100	7564	52	3100	Property & Liability Insurance	5,500.00	83.00	\$5,417.00	\$5,416.64	\$0.36	\$6,500.00	\$5,100.00
100	7564	52	3220	Postage & Freight	3,200.00	200.00	\$3,000.00	\$2,001.06	\$998.94	\$3,399.31	\$2,385.60
100	7564	52	3300	Advertising	40.00	40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	7564	52	3400	Printing & Binding	250.00	250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00
100	7564	52	3500	Travel & Related Expenses	1,000.00	0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$659.00
100	7564	52	3600	Dues and Fees	117.00	0.00	\$117.00	\$117.00	\$0.00	\$116.00	\$147.02
100	7564	52	3700	Education & Training	1,000.00	498.00	\$502.00	\$0.00	\$502.00	\$0.00	\$0.00
100	7564	52	3850	Contract Services	200.00	0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
100	7564	52	3901	Credit Card Service Charge	145,000.00	25,000.00	\$120,000.00	\$118,671.31	\$1,328.69	\$125,798.66	\$119,732.87
			52 Total	PURCHASED CONTRACTED SERVICES	295,534.00	54,687.00	\$240,847.00	\$217,670.24	\$23,176.76	\$237,000.19	\$187,078.93
100	7564	53	1100	Supplies & Materials	20,500.00	500.00	\$20,000.00	\$4,436.24	\$15,563.76	\$18,792.61	\$18,061.64
100	7564	53	1110	Parking Meters	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	7564	53	1210	Water/Sewer Charges	32.00	0.00	\$32.00	\$10.57	\$21.43	\$22.24	\$30.20
100	7564	53	1230	Electricity	1,400.00	0.00	\$1,400.00	\$625.61	\$774.39	\$1,215.37	\$1,306.14
100	7564	53	1270	Gas & Diesel Fuel	4,000.00	0.00	\$4,000.00	\$2,709.29	\$1,290.71	\$5,052.24	\$4,057.37
100	7564	53	1590	Inventory - Parking Decal	4,000.00	330.00	\$3,670.00	\$3,669.08	\$0.92	\$2,498.00	\$2,880.00
100	7564	53	1600	Small Equipment	20,000.00	5,000.00	\$15,000.00	\$9,215.65	\$5,784.35	\$14,227.85	\$25,798.55
100	7564	53	1701	Cash/ Short-Over deposit(100.00	0.00	\$100.00	\$0.00	\$100.00	(\$8.50)	(\$75.00)
100	7564	53	1702	Signs	500.00	0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$105.06
100	7564	53	1720	Uniforms	850.00	0.00	\$850.00	\$751.00	\$99.00	\$809.32	\$986.29
			53 Total	SUPPLIES	51,382.00	5,830.00	\$45,552.00	\$21,417.44	\$24,134.56	\$42,609.13	\$53,150.25
100	7564	54	2055	Parking Meter System	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	7564	54	2200	Vehicles	0.00	0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
100	7564	54	2410	Capital Equipment	59,850.00	59,850.00	\$0.00	\$0.00	\$0.00	\$48,990.20	\$55,678.89
			54 Total	CAPITAL OUTLAY	59,850.00	59,850.00	\$0.00	\$0.00	\$0.00	\$63,990.20	\$70,678.89
			Grand Total		678,122.00	165,550.00	\$512,572.00	\$379,555.44	\$133,016.56	\$587,065.44	\$522,354.99

City of Tybee Island

7564 Parking Services Division

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 211,447	\$ 243,466	\$ 226,173	\$ 271,356
Purchased/Contracted Services	\$ 187,079	\$ 237,000	\$ 252,397	\$ 295,534
Supplies	\$ 53,150	\$ 42,609	\$ 45,552	\$ 51,382
Capital Outlays	\$ 70,679	\$ 63,990	\$ -	\$ 59,850
	<u>\$ 522,355</u>	<u>\$ 587,065</u>	<u>\$ 524,122</u>	<u>\$ 678,122</u>

	FY 2020 Budget
Personnel	\$ 271,356
Purchased/Contracted Services	\$ 295,534
Supplies	\$ 51,382
Capital Outlays	\$ 59,850



FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
DOWNTOWN DEVELOPMENT AUTHORITY										
100	7550	57	3000	Payment to Others	0.00	(20,000.00)	\$20,000.00	\$20,000.00	\$0.00	\$0.00

City of Tybee Island

9000 - Other Costs

Other Costs: Budget \$0.00

This section of the budget is used to report the principle and interest payment of all outstanding loans related to the General Fund. The Other Costs decreased by (\$40,382) to \$0 to establish a higher contingency line item budget.

- 100.9000.57.9001, Contingency Budget decreased from \$382 to \$0.
- 100.9000.57.9010, Contingency - Pay Equity decreased from \$40,000 to \$0.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
OTHER COSTS										
100	9000	57	4000	Bad Debt Expense	0.00	0.00	\$0.00	\$0.00	\$0.00	\$6,447.00
100	9000	57	9001	Contingencies	0.00	(382.00)	\$382.00	\$0.00	\$382.00	\$0.00
100	9000	57	9010	Contingencies - Pay Equity	0.00	(40,000.00)	\$40,000.00	\$0.00	\$40,000.00	\$0.00
57 Total					0.00	(40,382.00)	\$40,382.00	\$0.00	\$40,382.00	\$0.00
Grand Total					0.00	(40,382.00)	\$40,382.00	\$0.00	\$40,382.00	\$0.00

8000 - Debt Service

Debt Service: Budget \$0

This section of the budget is used to report the principle and interest payment of all outstanding loans related to the General Fund. The debt service budget is \$0.00 because the loans were paid off in the current year.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
DEBT SERVICE										
100	8000	58	1125	Principle - Phone System	0.00	0.00	\$0.00	\$0.00	\$0.00	\$13,050.62
100	8000	58	1145	Note Payable -DPW Current	0.00	0.00	\$0.00	\$0.00	\$9,628.86	\$56,629.90
100	8000	58	2230	Interest Expense - Public	0.00	0.00	\$0.00	\$0.00	\$19.56	\$660.62
100	8000	58	2235	Interest Expense -Phone S	0.00	0.00	\$0.00	\$0.00	\$0.00	\$187.72
58 Total					0.00	0.00	\$0.00	\$0.00	\$9,648.42	\$70,528.86
Grand Total					0.00	0.00	\$0.00	\$0.00	\$9,648.42	\$70,528.86

9000 - Other Financing Uses

Other Financing Uses: Budget \$1,334,872

This section of the budget is used to record transfers out of the General Fund to other funds. The transfers out of the General Fund budget increased by \$462,880 from \$871,992 to \$1,334,872 due to the following:

- 100.9000.61.1001, Transfer Out to the Solid Waste Collection Fund is increased by \$11,476 from \$280,724 to \$292,200. Eventually, the City Council wishes to discontinue allowing the General Fund to supplement the Solid Waste Collection Enterprise Fund. Currently, the money is used to pay for yard waste removal service cost paid by the City for residents and to cover the cost for services discounted by the City to senior citizens and citizens with homestead exemptions; therefore, the fees in the solid waste will need to be set high enough to cover the costs of providing the yard waste collection service and the discounts.
- 100.9000.61.1002, Transfer Out to the Emergency 911 Telephone fund increased by \$13,205, from \$291,268 to \$304,476;
- 100.9000.61.1225, Transfer to Debt Service, budget of \$738,199 is established to account for the money that the City needs to transfer into the Debt Service Fund 420 to set aside to pay for the Marine Science Center Revenue Bond Series, 2019. The amount will cover three years of debt service payments and administration costs.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
OTHER FINANCING USES											
100	9000	61	1001	Trans out Solid Waste Fund	292,200.00	11,476.00	\$280,724.00	\$0.00	\$280,724.00	\$200,000.00	\$183,029.98
100	9000	61	1002	Trans out E911 Fund	304,473.00	13,205.00	\$291,268.00	\$0.00	\$291,268.00	\$282,067.00	\$286,932.84
100	9000	61	1003	Transfer Out - Capital Projects	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	9000	61	1005	Transfer Out - SPLOST	0.00	(300,000.00)	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00
100	9000	61	1006	Transfer to Fund 325	0.00	0.00	\$0.00	\$0.00	\$0.00	\$116,875.14	\$0.00
100	9000	61	1060	Transfer to Water & Sewer	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	9000	61	1220	Transfer to Grant Fund 220	0.00	0.00	\$0.00	\$0.00	\$0.00	\$81,640.50	\$224,682.73
100	9000	61	1225	Transfer to Debt Service Fund	738,199.00	738,199.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	9000	61	1340	Transfer to Capital Grant	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,400.00
100	9000	61	1555	Trans out River's End RV	0.00	0.00	\$0.00	\$0.00	\$0.00	\$818,403.50	\$27,946.00
61 Total				1,334,872.00	462,880.00	\$871,992.00	\$300,000.00	\$571,992.00	\$1,498,986.14	\$822,991.55	
Grand Total General Fund Expenditures				15,259,605.00	1,289,637.00	\$13,969,968.00	\$9,633,192.05	\$4,336,775.95	\$11,478,683.00	\$9,764,068.00	

E911 TELEPHONE SPECIAL FUND



TYBEE ISLAND, GEORGIA

Statement of Service

Through understanding, courtesy and respect, the Tybee Island 911 center provides superior public safety dispatch services in a timely, precise, and skilled manner, while maintaining a calm, professional and compassionate attitude. With continued education and commitment to excellence, we can save lives, protect property, and proudly know that we have made a difference serving as the vital link to emergency services.

Objectives

- Answer all emergency and non-emergency calls in a professional, courteous, and efficient manner.
- Dispatch all calls for service where police or emergency services are needed. Transfer others to appropriate parties.
- Respond and serve all walk-in requests in a friendly and helpful manner.
- Provide accident reports when requested.

Budget Highlights

The Emergency 911 Telephone Special Revenue Fund is established to account for all cost related to operating the police dispatch emergency 911 system. The Emergency 911 Telephone Special Revenue Fund budget request for fiscal year 2018-2019 budget for fiscal year 2019 is \$360,268, a decrease of **(\$13,576)**. The FY18 budget personnel and benefit costs included 2.5% cost of living increase given to employees in January of 2018. The current year's budget properly reflects the inclusion and reporting for all personnel and fringe benefits directly related to operating the emergency 911 center. The personnel and fringe benefit budget only reflected one employee; now the budget will reflect six employees. Six employees operate the emergency 911 operations from the public safety building.

CITY PERSONNEL		FY2020		FY2019	
	Position Grade	FullTime	PartTime	FullTime	PartTime
E-911					
Police Records/911 Coordinator	107	1	0	1	0
Communications Officer	103	5	0	5	0
E-911 TOTAL		6	0	6	0

The table below explains than information included in the budget request report.

COLUMNS	COLUMN TITLE	COLUMN DESCRIPTION
A	FY2020 & Budget Request	= Represents the Department Head's fiscal year 2020 proposed budget request.
B	Budget Change 2019 vs. 2020	= Represents the difference between the current budget (purple) and the department's budget request for FY20
C	FY2019 Current Budget	= Represents fiscal year 2018-2019's current budget for each line item in the department's budget.
D	YTD	= Represents fiscal year 2018-2019's year-to-date and encumbered revenues or expenses for each line item.
E	FY2019 Budget Balance	= Represents the fiscal year 2018-2019's budget balance for each line item in the fund.
F	FY2018 Actual	= Represents the fiscal year 2017-2018 actual audited revenue or expense balances for each line item in the fund.
G	FY2017 Actual	= Represents the fiscal year 2016-2017 actual audited revenue or expense balances for each line item in the fund.

EMERGENCY 911 TELEPHONE REVENUE

As with all government emergency 911 telephone funds, the fund does not generate enough revenue from telephone landline and wireless fees to cover the all of the costs for operating the program; therefore, the governments transfer general fund money into the fund to ensure all costs are covered. For the FY2019 budget year, the City plans to transfer \$298,268 into the Emergency 911 Fund from the General Fund to supplement the operations. In the current year, the staff in the Finance Department successfully ensured that the City would become eligible to receive prepaid wireless fees from the State of Georgia by requesting the Police Department have a signed mutual aid agreement between the City of Tybee and Chatham County.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
EMERGENCY 911 TELEPHONE FUND - REVENUE										
215	0000	34	2501 E-911 Wireless Charges	27,000.00	0.00	27,000.00	15,277.36	11,722.64	28,246.14	27,760.65
215	0000	34	2520 E911 Residential/Commercial	35,000.00	0.00	35,000.00	15,997.99	19,002.01	36,176.86	35,695.90
215	0000	34	2525 Prepaid Wireless Fees	6,400.00	0.00	0.00	6,481.55	(6,481.55)	0.00	0.00
		34 Total	CHARGES FOR SERVICES	68,400.00	0.00	62,000.00	37,756.90	24,243.10	64,423.00	63,456.55
215	0000	39	1201 Transfers In General Fund	304,473.00	0.00	291,268.00	0.00	291,268.00	282,067.00	286,932.84
215	0000	39	3502 Fund Balance from Prior Yea	0.00	0.00	0.00	0.00	0.00	0.00	0.00
215	0000	39	3525 Suntrust Bank Loan Proc E-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		39 Total	OTHER FINANCING SOURCES	304,473.00	0.00	291,268.00	0.00	291,268.00	282,067.00	286,932.84
		Grand Total		372,873.00	0.00	353,268.00	37,756.90	315,511.10	346,490.00	350,389.39



EMERGENCY 911 TELEPHONE EXPENDITURES

The proposed budget for operating cost for the emergency 911 telephone system is \$353,268 which is a decrease of (\$6,576) from the current year's budget. As aforementioned, six employees operate the emergency 911 telephone system. In FY2019, the department is successfully managing staffs' work schedules and better access the personnel needs of the operations to ensure that the department keeps cost to a minimum.

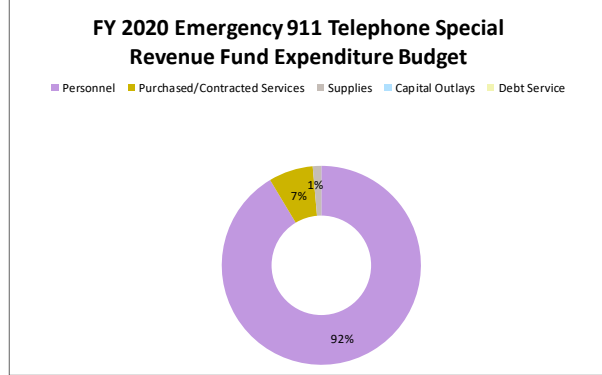
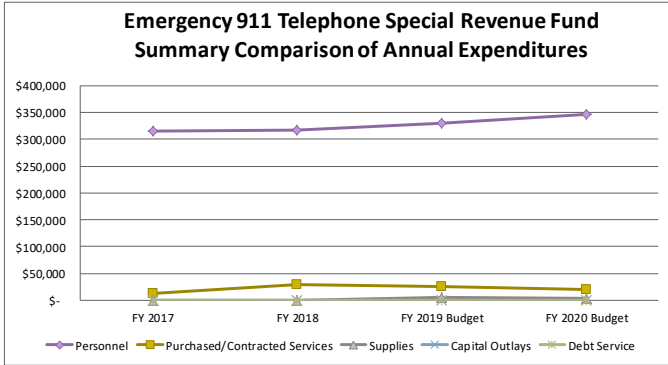
- Salary and Benefit cost increased by \$11,876 over the current budget due to the 2.5% cola that employees received in January of 2019; the 5% health insurance increase expected in January of 2019; and due to an increase of retirement costs for the cover of a new employee.
- Purchased Contracted Services decreased by (\$8,300) from \$29,300 to \$21,000 due to the following:
 - 215.3210.52.3201, Telephones – decreased by (\$7,000) from \$22,000 to \$15,000 based on current year and prior years actual costs;
 - 215.3210.52.3500, Travel – decreased by (\$5,000) based the current year's actual and the nature of their work does not require long distance travel;
 - 215.3210.52.3700, Education & Training increased by \$3,000; and
- Supplies increased by \$5,000 due to the following:
 - 215.3210.53.1600, Small Equipment – increased by \$3,000 to purchase two chairs for employees

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
EMERGENCY 911 TELEPHONE FUND - EXPENDITURES											
215	3210	51	1100	Salaries	233,882.00	8,529.00	\$225,353.00	\$141,436.10	\$83,916.90	\$225,956.79	\$220,392.10
215	3210	51	1300	Overtime	7,000.00	0.00	\$7,000.00	\$3,762.48	\$3,237.52	\$7,547.71	\$7,961.58
215	3210	51	1400	Employee Benefits	1,200.00	0.00	\$1,200.00	\$800.00	\$400.00	\$1,200.00	\$1,200.00
215	3210	51	2100	Health Insurance Benefits	57,910.00	5,750.00	\$52,160.00	\$32,170.46	\$19,989.54	\$48,923.97	\$44,262.25
215	3210	51	2200	FICA Social Sec	15,149.00	529.00	\$14,620.00	\$9,016.98	\$5,603.02	\$14,521.22	\$14,202.67
215	3210	51	2300	FICA Medicare	3,543.00	124.00	\$3,419.00	\$2,108.80	\$1,310.20	\$3,396.05	\$3,321.56
215	3210	51	2400	Retirement Contributions	24,157.00	1,646.00	\$22,511.00	\$14,636.56	\$7,874.44	\$19,310.76	\$21,332.88
215	3210	51	2600	Unemployment Insurance	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,926.00
215	3210	51	2700	Workers Compensation	782.00	27.00	\$755.00	\$354.00	\$401.00	\$658.87	\$636.39
215	3210	51	2910	Wellness Incentive	2,250.00	0.00	\$2,250.00	\$0.00	\$2,250.00	\$0.00	\$0.00
			51 Total	PERSONNEL	345,873.00	16,605.00	\$329,268.00	\$204,285.38	\$124,982.62	\$321,515.37	\$315,235.43
215	3210	52	2203	Repair & Maintain - Equip	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215	3210	52	3100	Property & Liability Insurance	1,000.00	0.00	\$1,000.00	\$833.33	\$166.67	\$300.00	\$230.00
215	3210	52	3201	Telephones	15,000.00	0.00	\$15,000.00	\$7,557.55	\$7,442.45	\$13,650.20	\$12,971.31
215	3210	52	3500	Travel & Related Expense	2,000.00	0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00
215	3210	52	3700	Education & Training	3,000.00	0.00	\$3,000.00	\$0.00	\$3,000.00	\$936.00	\$0.00
			52 Total	PURCHASED CONTRACTED SERVICES	21,000.00	0.00	\$21,000.00	\$8,390.88	\$12,609.12	\$14,886.20	\$13,201.31
215	3210	53	1600	Small Equipment	3,000.00	0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,689.73	\$0.00
			53 Total	SUPPLIES	3,000.00	0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,689.73	\$0.00
215	3210	56	2000	Amorization	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			56 Total	DEPRECIATION & AMORTIZATION	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215	8000	58	1140	Note Payable - E911 Current	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,487.52
215	8000	58	2232	Interest Expense - E911	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$355.60
			58 Total	DEBT SERVICE	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,843.12
			Grand Total		372,873.00	16,605.00	\$353,268.00	\$212,676.26	\$140,591.74	\$340,091.30	\$374,279.86

3210 Emergency 911 Telephone Special Revenue Fund

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 315,235	\$ 317,876	\$ 329,268	\$ 345,873
Purchased/Contracted Services	\$ 13,201	\$ 29,300	\$ 26,000	\$ 21,000
Supplies	\$ -	\$ -	\$ 5,000	\$ 3,000
Capital Outlays	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
	\$ 328,437	\$ 347,176	\$ 360,268	\$ 369,873

	FY 2020 Budget
Personnel	\$ 329,268
Purchased/Contracted Services	\$ 26,000
Supplies	\$ 5,000
Capital Outlays	\$ -
Debt Service	\$ -





HOTEL MOTEL EXCISE TAX SPECIAL FUND



TYBEE ISLAND, GEORGIA

Overview

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 in Georgia's communities. The hotel/motel tax provides a foundation for a partnership between Georgia's local governments and Georgia's lodging industry. Hotel/motel tax helps communities to:

- Promote, attract and stimulate tourism and develop conventions
- Fund, support, acquire and construct facilities that promote tourism.

The City retains 50% of the Hotel-Motel Excise Taxes collected including late fees and transfers the money into the City's General Fund. The City does not have any spending restrictions of the 50% share it is allowed to retain. The remaining 50% is restricted and is distributed to the Savannah Area Chamber of Commerce, (33.33%) and the Savannah International Trade and Conventions Center located on Hutchinson Island, (16.67%).

The City is seeking to obtain the State of Georgia's Governor approve the City's request to increase the excise tax by 1% to 7%. The additional tax may generate a minimum of \$500,000 of which the City will designate specific use of the funds.

The City of Tybee Island Ordinance

The City of Tybee Island Defines a Short Term Vacation Rental (STVR) as an accommodation rented to a guest for less than 30 days. To summarize, STVR properties must be registered with the City, must have a tax certificate number (business license), and must comply with sign requirements.

In accordance with the Tybee Code 1983, § 3-2-46A, short-term vacation rentals are required to remit a 6% local hotel/motel tax to the City's Revenue Department by the 20th day of the following month. Penalties and interested will be applied to any accounts not paid on time. Additionally, a report must be filed on time even if there is no revenue.

Sec. 58-111. - Returns; payment of tax.

(a) Payment due date. Each innkeeper on or before the 20th day of each month, shall transmit returns and remit taxes due showing the total charges taxable under this article during the preceding calendar month. The return shall be made upon forms prescribed, prepared and furnished by the city.

(b) Estimated tax liability.

1. Definition. As used in this subsection, the term "estimated tax liability" means an innkeeper's tax liability under this article, adjusted to account for any subsequent change in the rate of tax imposed under this article or any substantial change in circumstances due to damage to the premises, based on his average monthly payments for the last fiscal year.

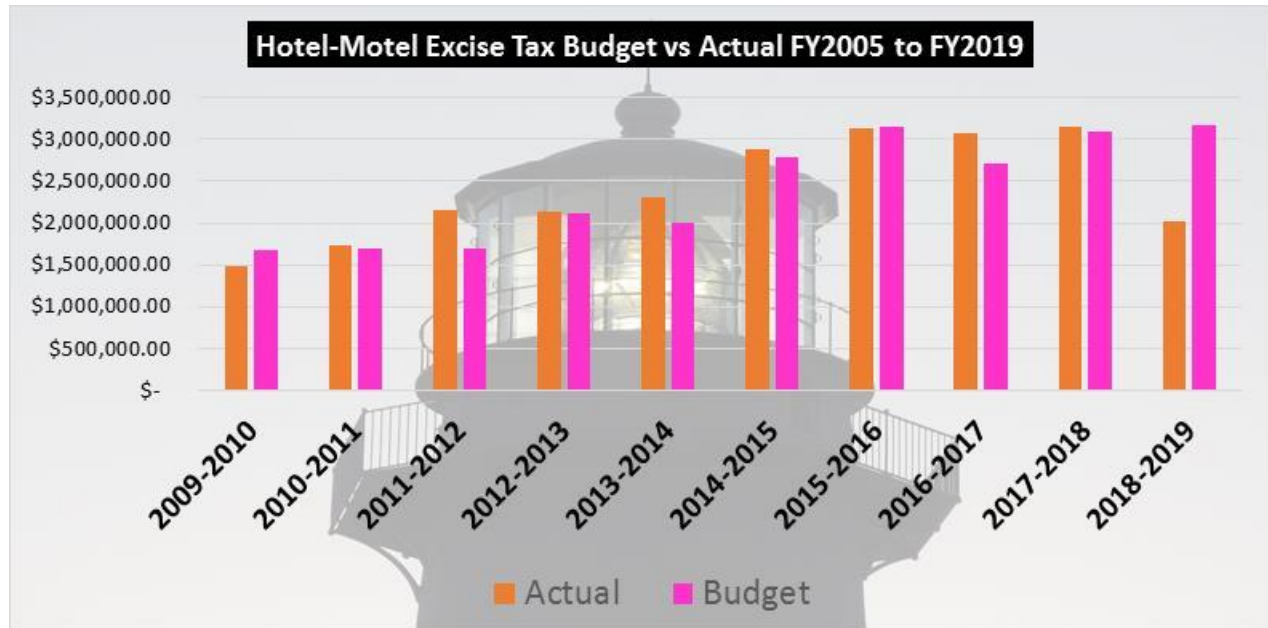
2. Amount owed to city. If the estimated tax liability of an innkeeper for any taxable period exceeds \$2,500.00, the innkeeper shall file a return and remit to the city not less than 50 percent of the estimated tax liability for the taxable period on or before the 20th day of the period. The amount of the payment of the estimated tax liability shall be credited against the amount to be due on the return required under subsection (a) of this section. This subsection shall not apply to any innkeeper unless during the previous fiscal year the innkeeper's monthly payments exceeded \$2,500.00 per month for three consecutive months or more.

(Code 1983, § 3-2-46A)

City of Tybee Island



The schedule bellows shows the compares the budget to the actual revenues and expenditures for the hotel-motel excise tax fund from fiscal year 2010 through April 9, 2019 of fiscal year 2019.



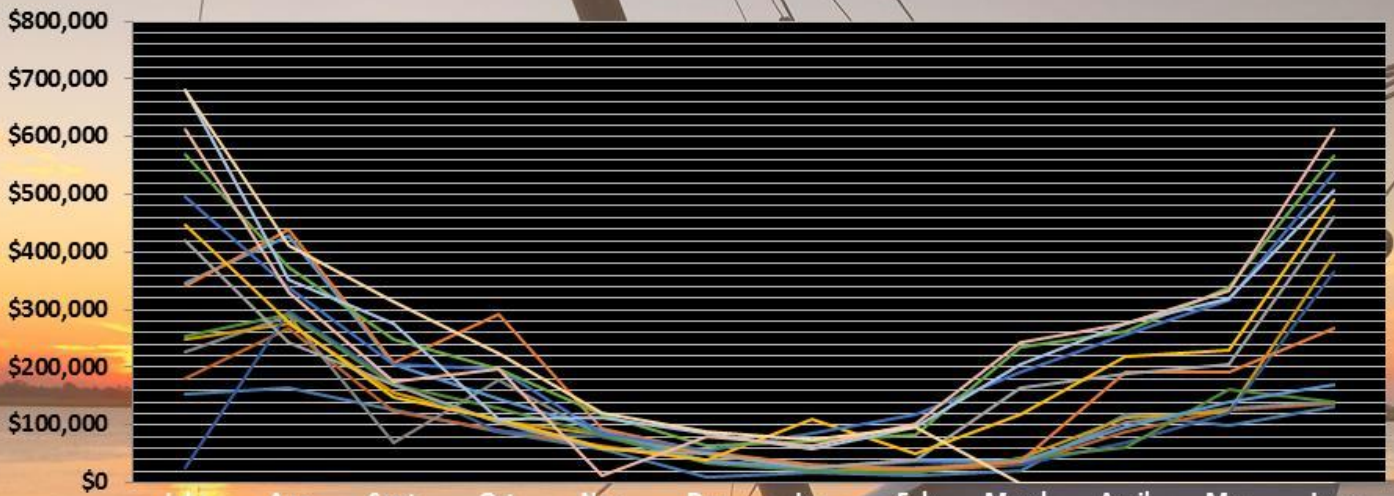
The schedule below shows the 13 years and 10 month history of monthly and annual revenues collected by the City, which includes hotel-motel excise tax, penalties and interest.

City of Tybee Island Hotel - Motel Tax 14 Years 8 Month History FY 2005 to FY2019

Collection Period	FY2005	FY2006	FY2007	FY2008	FY2009	FY 2010	FY 2011	FY 2012	FY 2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
July	154,673	179,792	226,065	249,162	26,259	252,993	347,475	341,023	420,719	446,206	497,249	569,012	680,612	612,591	679,636
Aug	164,447	267,371	289,468	275,576	298,542	293,283	428,843	438,211	242,798	277,995	337,585	373,561	351,345	331,695	411,451
Sept	125,418	122,721	68,798	156,154	176,562	170,712	205,214	207,409	169,196	149,231	204,290	249,966	277,128	176,284	314,959
Oct	89,739	90,135	177,207	107,077	88,690	128,695	145,955	291,398	104,291	110,369	198,604	198,026	109,710	197,934	224,487
Nov	57,404	64,133	80,221	82,726	80,007	82,285	91,488	93,935	57,383	62,378	86,537	117,691	112,150	11,799	120,118
Dec	10,985	39,467	51,530	49,769	37,189	34,425	36,222	53,980	50,235	39,138	57,296	63,534	84,936	81,335	88,721
Jan	17,008	23,708	23,998	26,508	22,326	22,045	25,790	32,313	26,695	109,546	85,780	71,701	59,972	63,362	74,577
Feb	12,462	20,899	24,798	18,873	38,009	18,309	40,904	23,872	38,619	50,684	117,176	84,378	95,675	101,461	97,065
March	19,698	31,186	34,590	43,746	31,324	42,441	38,304	37,129	163,687	117,489	193,087	234,721	206,195	243,879	0
April	118,181	87,779	106,226	113,384	69,331	61,980	95,968	192,038	189,640	218,530	256,410	263,601	276,694	277,308	0
May	99,395	125,647	129,047	122,928	120,998	161,789	140,724	191,972	205,099	230,681	315,700	339,850	318,992	333,660	0
June	130,788	138,331	140,172	394,250	366,974	140,244	169,946	267,655	460,478	489,750	536,917	566,537	506,719	613,280	0
Total	1,000,198	1,191,169	1,352,120	1,640,153	1,356,211	1,409,201	1,766,833	2,170,935	2,128,840	2,301,996	2,886,632	3,132,577	3,080,127	3,044,587	2,011,014

The schedule below shows the 14 years and 9 month history of monthly and annual actual revenues collected by the City, which includes hotel-motel excise tax, penalties and interest.

Hotel-Motel Excise Taxes Monthly Collections



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
FY2005	154,673	164,447	125,418	89,739	57,404	10,985	17,008	12,462	19,698	118,181	99,395	130,788
FY2006	179,792	267,371	122,721	90,135	64,133	39,467	23,708	20,899	31,186	87,779	125,647	138,331
FY2007	226,065	289,468	68,798	177,207	80,221	51,530	23,998	24,798	34,590	106,226	129,047	140,172
FY2008	249,162	275,576	156,154	107,077	82,726	49,769	26,508	18,873	43,746	113,384	122,928	394,250
FY2009	26,259	298,542	176,562	88,690	80,007	37,189	22,326	38,009	31,324	69,331	120,998	366,974
FY 2010	252,993	293,283	170,712	128,695	82,285	34,425	22,045	18,309	42,441	61,980	161,789	140,244
FY 2011	347,475	428,843	205,214	145,955	91,488	36,222	25,790	40,904	38,304	95,968	140,724	169,946
FY 2012	341,023	438,211	207,409	291,398	93,935	53,980	32,313	23,872	37,129	192,038	191,972	267,655
FY 2013	420,719	242,798	169,196	104,291	57,383	50,235	26,695	38,619	163,687	189,640	205,099	460,478
FY2014	446,206	277,995	149,231	110,369	62,378	39,138	109,546	50,684	117,489	218,530	230,681	489,750
FY2015	497,249	337,585	204,290	198,604	86,537	57,296	85,780	117,176	193,087	256,410	315,700	536,917
FY2016	569,012	373,561	249,966	198,026	117,691	63,534	71,701	84,378	234,721	263,601	339,850	566,537
FY2017	680,612	351,345	277,128	109,710	112,150	84,936	59,972	95,675	206,195	276,694	318,992	506,719
FY2018	612,591	331,695	176,284	197,934	11,799	81,335	63,362	101,461	243,879	277,308	333,660	613,280
FY2019	679,636	411,451	314,959	224,487	120,118	88,721	74,577	97,065	0	0	0	0

Budget Highlights

The Hotel-Motel Excise Tax Special Revenue Fund budget request for fiscal year 2018-2019 budget is \$3,107,



The table below explains than information included in the budget request report.

COLUMNS	COLUMN TITLE	COLUMN DESCRIPTION
A	FY2020 & Budget Request	= Represents the Department Head's fiscal year 2020 proposed budget request.
B	Budget Change 2019 vs. 2020	= Represents the difference between the current budget (purple) and the department's budget request for FY20
C	FY2019 Current Budget	= Represents fiscal year 2018-2019's current budget for each line item in the department's budget.
D	YTD	= Represents fiscal year 2018-2019's year-to-date and encumbered revenues or expenses for each line item.
E	FY2019 Budget Balance	= Represents the fiscal year 2018-2019's budget balance for each line item in the fund.
F	FY2018 Actual	= Represents the fiscal year 2017-2018 actual audited revenue or expense balances for each line item in the fund.
G	FY2017 Actual	= Represents the fiscal year 2016-2017 actual audited revenue or expense balances for each line item in the fund.

HOTEL – MOTEL EXCISE TAX REVENUE

In the current year for the collection period of July 1, 2018 through April 11, 2019, the City received **\$2,018,032** in revenues. The FY2020 budgeted revenue is conservative \$3,376,000. The budget includes an additional estimated \$263,000 that the City may earn for the period of January 2020 to June 2020, if the 1% additional hotel-motel excise tax is adopted.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017	
				BUDGET REQUEST	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED April 9, 2019	BUDGET BALANCE	ACTUAL	ACTUAL	
HOTEL-MOTEL EXCISE TAX - REVENUES											
275	0000	31	4100	Hotel / Motel Tax	3,361,000.00	207,000.00	3,154,000.00	1,998,916.27	1,155,083.73	3,134,863.90	3,066,764.67
275	0000	31	9900	Late Charges	15,000.00	0.00	15,000.00	19,115.35	(4,115.35)	9,723.23	13,362.62
		31 Total		TAXES	3,376,000.00	207,000.00	3,169,000.00	2,018,031.62	1,150,968.38	3,144,587.13	3,080,127.29
275	0000	34	9305	Returned Ck Fees - H/M	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		34 Total		CHARGE FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total					3,376,000.00	207,000.00	3,169,000.00	2,018,031.62	1,150,968.38	3,144,587.13	3,080,127.29

HOTEL-MOTEL EXCISE TAX EXPENDITURES

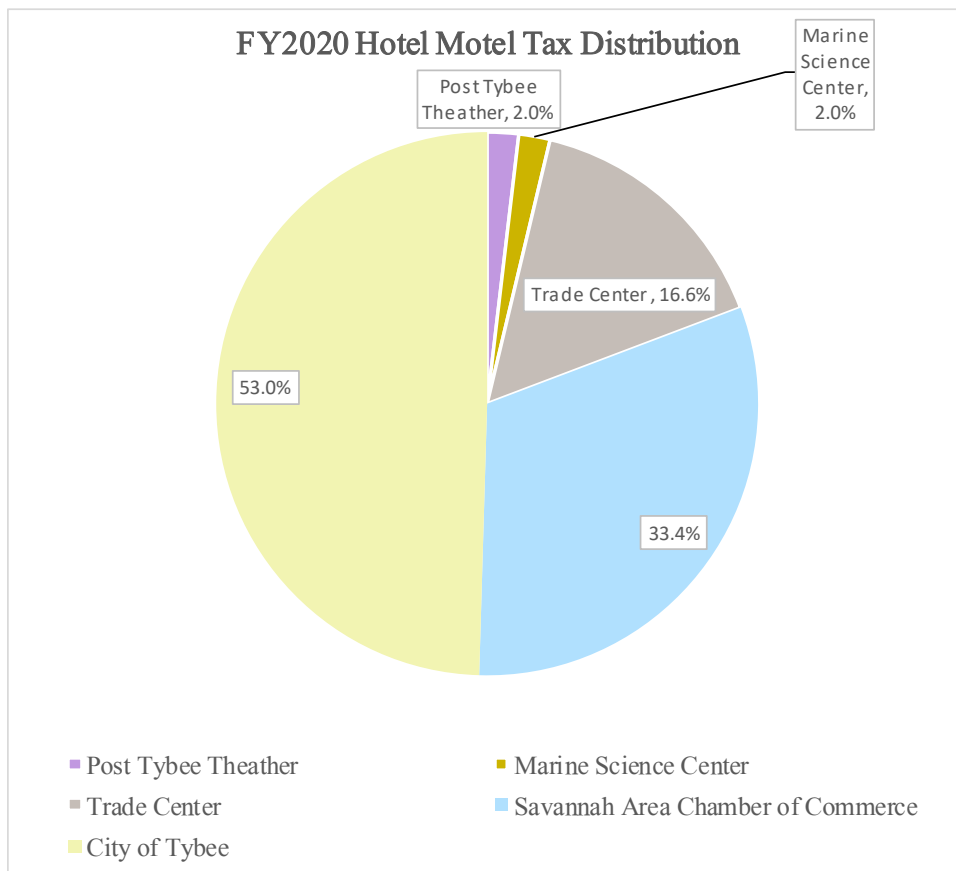
The City's General Fund shall receive 50% of the total revenues collected with the remaining funds designated

City of Tybee Island



Savannah Chamber of Commerce and the Hutchinson Island Convention Center.

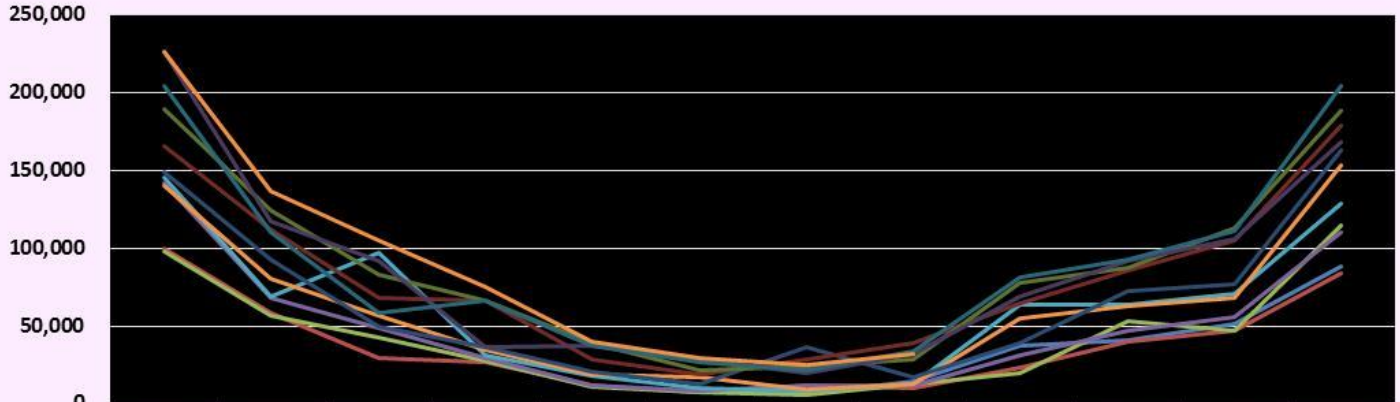
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017	
				BUDGET REQUEST	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED April 9, 2019	BUDGET BALANCE	ACTUAL	ACTUAL	
HOTEL-MOTEL EXCISE TAX - EXPENDITURES											
275	7520	57	2000	Hutchison Island Trade Center	521,240.00	(4,814.00)	\$526,054.00	\$335,235.95	\$190,818.05	\$524,202.67	\$513,457.24
275	7520	57	XXXX	Post Tybee Theater	50,000.00	50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
275	7520	57	XXXX	Marine Science Center	50,000.00	50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
275	7520	57	2001	Chamber of Commerce	1,048,760.00	(9,686.00)	\$1,058,446.00	\$670,270.79	\$388,175.21	\$1,048,090.90	\$1,026,606.42
		57 Total		OTHER COSTS	1,670,000.00	85,500.00	\$1,584,500.00	\$1,005,506.74	\$578,993.26	\$1,572,293.57	\$1,540,063.66
275	7520	61	xxxx	Transfer Out to General Fund	136,000.00	136,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
275	7520	61	1000	Transfer Out to General Fund	1,570,000.00	(14,500.00)	\$1,584,500.00	\$1,005,506.78	\$578,993.22	\$1,572,293.56	\$1,540,063.63
		61 Total		OTHER FINANCING USES	1,706,000.00	(14,500.00)	\$1,584,500.00	\$1,005,506.78	\$578,993.22	\$1,572,293.56	\$1,540,063.63
Grand Total					3,376,000.00	207,000.00	\$3,169,000.00	\$2,011,013.52	\$1,157,986.48	\$3,144,587.13	\$3,080,127.29



The schedule grape below shows the 12 years and 8 month history of monthly and annual disbursement paid to the Savannah Area Chamber of Commerce by the City, which includes hotel-motel excise tax, penalties and interest.



Savannah Area Chamber of Commerce Expenditure History



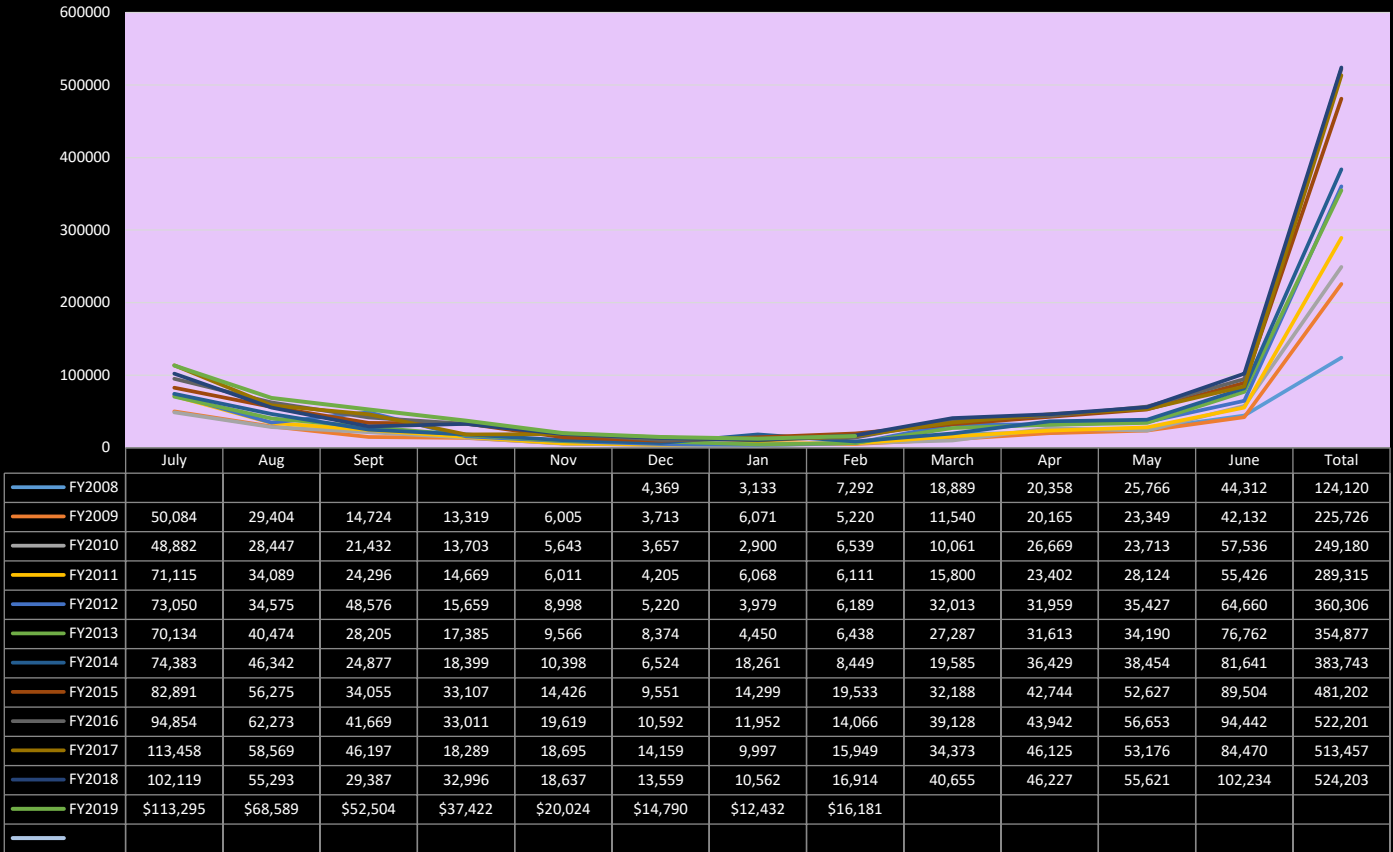
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	Apr	May	June
FY2008						8,736	6,264	14,579	37,767	40,704	51,517	\$88,597.
FY2009	100,138	58,789	29,439	26,629	12,007	7,424	12,139	10,436	23,072	40,319	46,685	\$84,239.
FY2010	97,734	56,876	42,852	27,398	11,282	7,311	5,798	13,073	20,116	53,322	47,412	\$115,037
FY2011	142,188	68,158	48,577	29,329	12,018	8,407	12,132	12,218	31,590	46,790	56,230	\$110,819
FY2012	146,056	69,129	97,123	31,309	17,992	10,437	7,956	12,375	64,006	63,898	70,833	\$129,281
FY2013	140,226	80,925	56,393	34,760	19,126	16,743	8,897	12,872	54,557	63,207	68,359	\$153,477
FY2014	148,720	92,656	49,739	36,786	20,790	13,045	36,512	16,893	39,159	72,836	76,886	\$163,233
FY2015	165,733	112,517	68,090	66,195	28,843	19,097	28,590	39,055	64,356	85,462	105,223	\$178,954
FY2016	189,652	124,508	83,314	66,002	39,226	21,177	23,898	28,123	78,232	87,858	113,272	\$188,826
FY2017	226,848	117,103	92,367	36,566	37,380	28,309	19,989	31,888	68,725	92,222	106,320	\$168,889
FY2018	204,176	110,554	58,756	65,971	37,262	27,109	21,119	33,817	81,285	92,427	111,209	\$204,406
FY2019	226,523	137,137	104,976	74,821	40,035	29,571	24,856	32,352				

The schedule grape below shows the 12 years and 8 months history of monthly and annual disbursement paid to

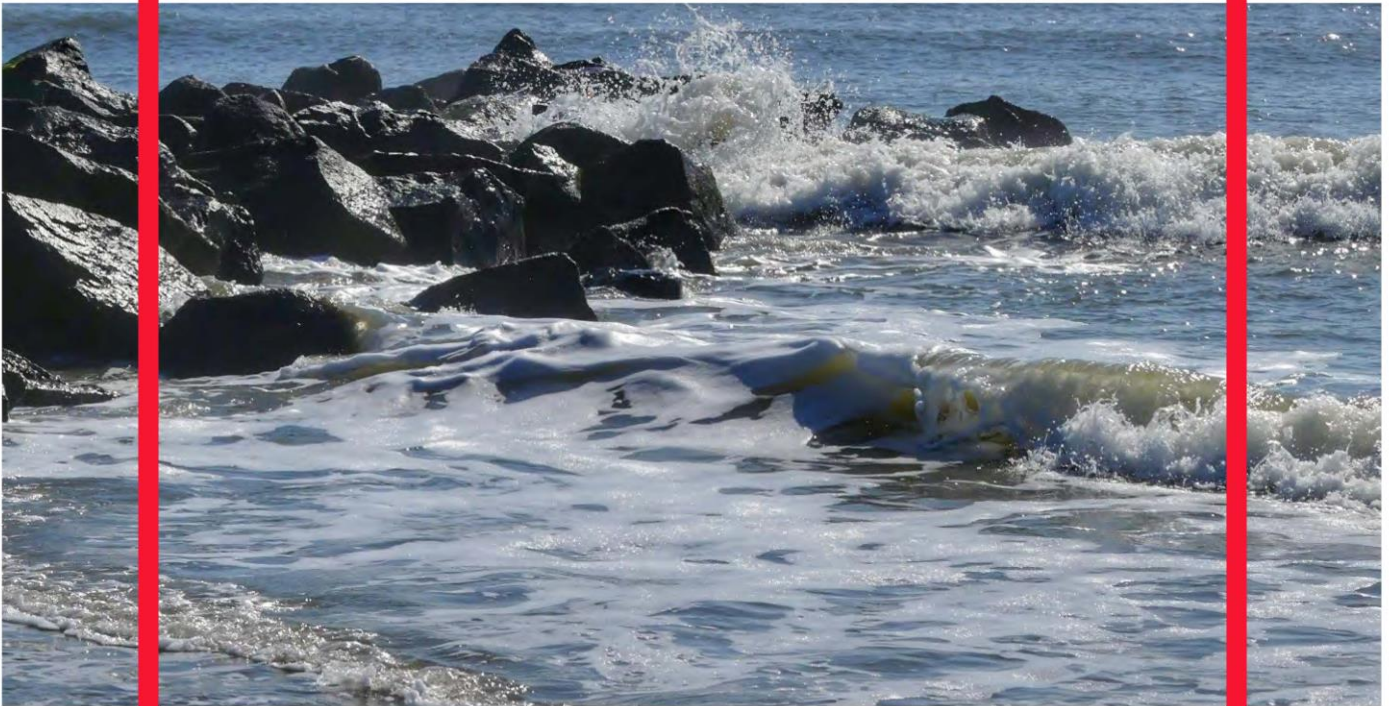


International Trade and Conventions Center by the City, which includes hotel-motel excise tax, penalties and interest.

Savannah International Trade and Convention Center Expenditure History



SPLOST 2003 CAPITAL PROJECT FUND



TYBEE ISLAND, GEORGIA

Fund 321 SPLOST 2003 Capital Projects

Budget Highlights

The city completed collecting the tax for this SPLOST program in September, 2008. The City collected \$7,353,705 (including interest income) for this program since the city began receiving revenue in October of 2003. For fiscal year 2019, the City carried-forward \$420,824.63 of the SPLOST 2003 proceeds. The Marine Science Center facility project is the final project for the SPLOST 2003 capital project program.

On March 14, 2019, the Chatham County Recreation Authority issued revenue bonds to allow the City to borrow money to building the new Marine Science Center building. Since the project includes using SPLOST money the bond proceeds must be accounted for in the SPLOST 2003 Fund 321 Capital Project Fund. For fiscal year 2019-2020, the estimated SPLOST 2003 budget balance is \$2,040,000.

The table below explains than information included in the budget request report.

SPLOST 2003 REVENUES and EXPENDITURES

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
SPLOST 2003 FUND - REVENUE											
321	0000	36	1000	Interest Income	800.00	526.00	\$274.00	\$885.69	(\$611.69)	\$0.00	\$0.00
						0.00		\$0.00			
				INVESTMENT INCOME	800.00	526.00	\$274.00	\$885.69	(\$611.69)	\$0.00	\$0.00
321	0000	39	1201	Transfer in General Fund	0.00	(300,000.00)	\$300,000.00	\$300,000.00	\$0.00	\$0.00	
321	0000	39	1300	Prior Year Fund Balance	2,040,000.00	1,619,175.37	\$420,824.63	\$0.00	\$420,824.63		
321	0000	39	3300	Refunding of Bond proceeds	0.00	(3,410,000.00)	\$3,410,000.00	\$3,410,000.00	\$0.00		
321	0000	39	3400	premium on bonds sold		(223,524.00)	\$223,524.00	\$223,523.57	\$0.43		
				OTHER FINANCING SOURCES	2,040,000.00	(2,314,348.63)	\$4,354,348.63	\$3,933,523.57	\$420,825.06	\$0.00	\$0.00
				Grand Total	2,040,800.00	(2,313,822.63)	\$4,354,622.63	\$3,934,409.26	\$420,213.37	\$0.00	\$0.00

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
SPLOST 2003 FUND - EXPENDITURE											
321	6172	54	1310	Buildings	2,000,000.00	(2,080,000.00)	\$4,080,000.00	\$282,515.58	\$3,797,484.42	\$0.00	\$0.00
321	6172	57	2001	Marine Science Center	40,000.00	(100,824.63)	\$140,824.63	\$76,708.21	\$64,116.42	\$34,233.72	\$3,047.11
321	6172	52	3901	Service Charges	800.00	(400.00)	\$1,200.00	\$20.00	\$1,180.00	\$0.00	\$0.00
					2,040,800.00	(2,181,224.63)	\$4,222,024.63	\$359,243.79	\$3,862,780.84	\$34,233.72	\$3,047.11
				Grand Total	2,040,800.00	(2,181,224.63)	\$4,222,024.63	\$359,243.79	\$3,862,780.84	\$34,233.72	\$3,047.11

SPLOST 2014 CAPITAL PROJECT FUND 322



TYBEE ISLAND, GEORGIA

Fund 322 SPLOST 14 Capital Project Fund

Budget Overview

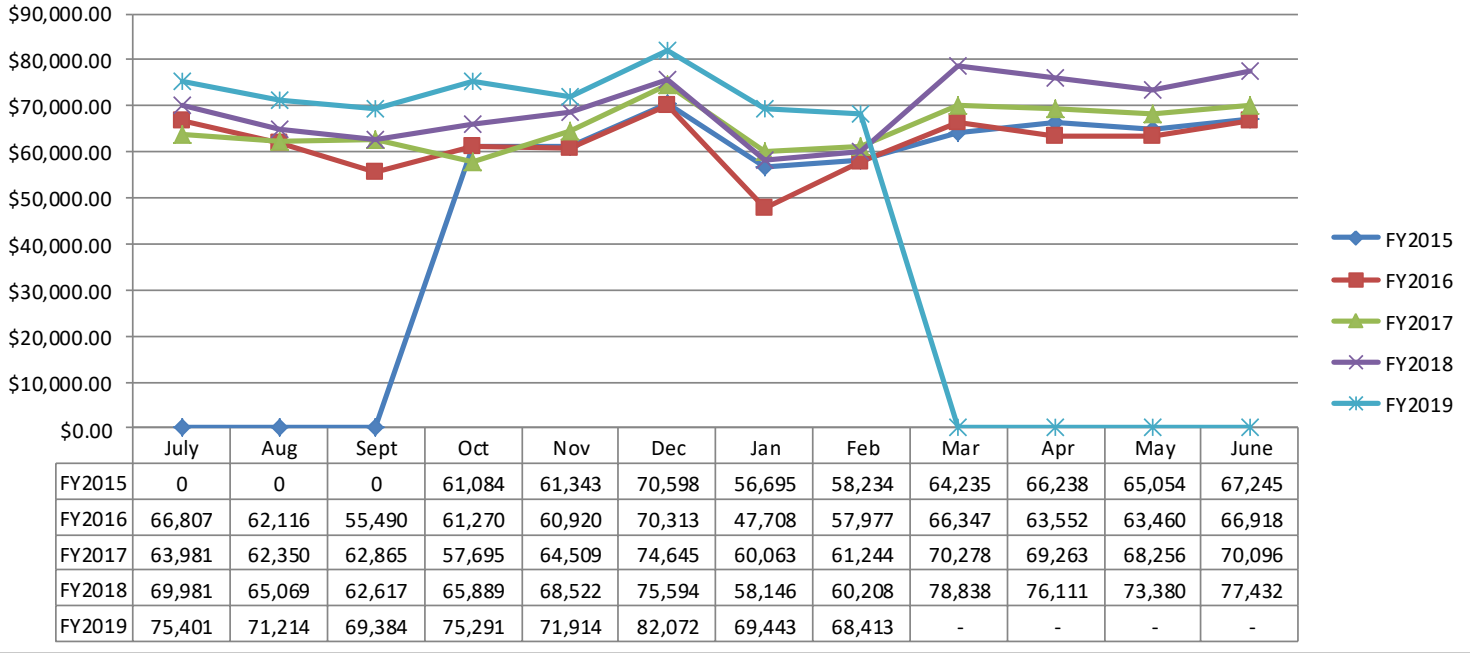
The intergovernmental agreement between the Chatham County and the City of Tybee Island states that the City may anticipate receiving \$4,200,000 of the SPLOST 2014 proceeds. The City Council agreed to allocate the SPLOST 2014 funds to the categories of public safety, water & sewer, streets & infrastructure and cultural and recreation as designated in the SPLOST 2014 resolution. The intergovernmental agreement with between the City and Chatham County government allows the City to collect 1.1351% of the monthly SPLOST proceeds for the period of October, 2014 through September, 2019. From the collection periods of October 1, 2014 through April 30, 2019, the City has collected \$3,674,875 in SPLOST 2014 proceeds as shown in the schedule and graph shown at the top of page two. For the current fiscal year, the City has four remaining months of SPLOST 2014 revenue to collect.

SPLOST 2014 ACTUAL MONTHLY COLLECTIONS						
Collection Month	FY2015	FY2016	FY2017	FY2018	FY2019	Totals
July	N/A	66,807	63,981	69,981	75,401	276,170
August	N/A	62,116	62,350	65,069	71,214	260,749
September	N/A	55,490	62,865	62,617	69,384	250,356
October	61,084	61,270	57,695	65,889	75,291	321,229
November	61,343	60,920	64,509	68,522	71,914	327,208
December	70,598	70,313	74,645	75,594	82,072	373,222
January	56,695	47,708	60,063	58,146	69,443	292,055
February	58,234	57,977	61,244	60,208	68,413	306,076
March	64,235	66,347	70,278	78,838	81,194	360,892
April	66,238	63,552	69,263	76,111	79,913	355,077
May	65,054	63,460	68,256	73,380	-	270,150
June	67,245	66,918	70,096	77,432	-	281,691
Totals	570,726	742,878	785,245	831,787	744,239	3,674,875



The graph below shows the actually monthly collections of the SPLOST 2014 proceeds by fiscal year through the collection period of March 31, 2019.

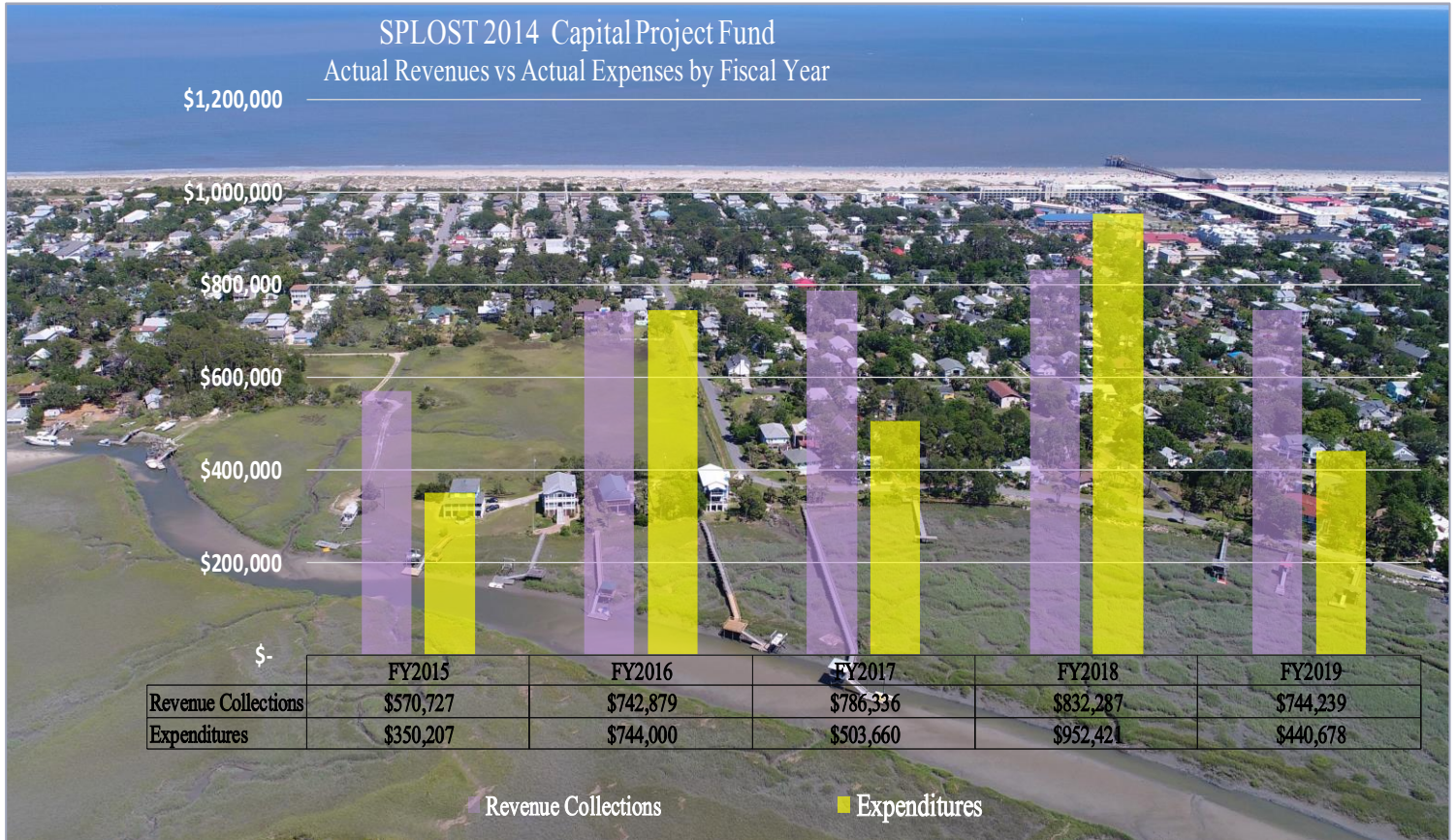
SPLOST 2014 Capital Project Monthly Collections by Fiscal Year



Fiscal Year 2019-2020 Capital Project Budget

The estimated SPLOST 2014 budget for fiscal year 2019-2020 is \$716,315. The City estimates collecting \$195,000 in SPLOST 2014 Capital Project Fund revenue. The city expects to carry forward collect \$520,315 of the current year's budget balance for projects that may not come to completion by June 30, 2019.

The graph below compares the actual revenue collected versus the actual expenditures for each fiscal year through May 31, 2019.





SPLOST 2014 REVENUE BUDGET

The estimated SPLOST 2014 budget for fiscal year 2019-2020 is \$1,061,759. The City estimates collecting \$195,000 in SPLOST 2014 Capital Project Fund revenue. The city expects to carry forward collect \$865,759 of the current year's budget balance for projects that may not come to completion by June 30, 2019.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017	
				BUDGET REQUEST	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED	BUDGET BALANCE	ACTUAL	ACTUAL	
SPLOST 2014 REVENUE											
322	0000	33	7114	SPLOST 2014 Revenue	195,000.00	(\$95,000.00)	\$790,000.00	(\$744,239.00)	\$45,761.00	\$831,784.92	\$785,544.66
322	0000	36	1000	Interest Income	1,000.00	500.00	\$500.00	(\$2,668.13)	(\$2,168.13)	\$502.45	\$790.90
322	0000	39	1300	Prior Year Fund Balance	865,759.00	315,683.71	\$550,075.29	\$0.00	\$550,075.29	\$0.00	\$0.00
Grand Total SPLOST 2014 Revenues					1,061,759.00	(278,816.29)	\$1,340,575.29	(\$746,907.13)	\$593,668.16	\$832,287.37	\$786,335.56

SPLOST 2014 EXPENDITURE BUDGET

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017	
				BUDGET REQUEST	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED	BUDGET BALANCE	ACTUAL	ACTUAL	
POLICE DEPARTMENT EXPENDITURES											
322	3210	54	2100	Capital Equipment	0.00	(69,500.00)	\$69,500.00	(\$27,843.49)	\$41,656.51	\$0.00	\$166,816.40
322	3210	54	2125	Software - Capital	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
322	3210	54	2200	Vehicles - TIPD	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,483.23
	3210 Total				0.00	(69,500.00)	\$69,500.00	\$27,843.49	\$41,656.51	\$0.00	\$281,299.63
FIRE DEPARTMENT SPLOST 2014 EXPENDITURES											
322	3510	54	2100	Machinery & Equipment	0.00	(15,000.00)	\$15,000.00	(\$14,336.70)	\$663.30	\$0.00	\$31,887.79
322	3510	54	2200	Vehicles - TIFD	0.00	(283,000.00)	\$283,000.00	(\$279,496.37)	\$3,503.63	\$294,500.00	\$110,000.00
322	3510	57	5000	Loss on the sale of capital assets	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1.64)
	3510 Total				0.00	(291,000.00)	\$298,000.00	(\$293,833.07)	\$4,166.93	\$294,500.00	\$141,886.15
PUBLIC WORKS DEPARTMENT EXPENDITURES											
322	4210	54	1410	Infrastructure	84,000.00	0.00	\$84,000.00	\$0.00	\$84,000.00	\$53,691.54	\$0.00
322	4210	54	2100	Machinery & Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$180,000.00	\$0.00
	4210 Total				84,000.00	0.00	\$84,000.00	\$0.00	\$84,000.00	\$233,691.54	\$0.00
STORM DRAINAGE DEPARTMENT EXPENDITURES											
322	4250	54	1410	Infrastructure	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,155.24
322	4250	54	2102	Drainage Improvements	0.00	0.00	\$0.00	\$0.00	\$0.00	\$11,580.00	\$0.00
	4250 Total				0.00	0.00	\$0.00	\$0.00	\$0.00	\$11,580.00	\$10,155.24
MARSH HILL TRAIL EXPENDITURES											
322	4970	54	2510	Marsh Hill Trail TE Match	12,000.00	(420.00)	\$12,420.00	(\$250.00)	\$12,170.00	\$20,544.99	\$1,785.92
	4970 Total				12,000.00	(420.00)	\$12,420.00	(\$250.00)	\$12,170.00	\$20,544.99	\$1,785.92
CULTURAL & RECREATION EXPENDITURES											
322	6110	54	2100	Machinery & Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,016.55
	6110 Total				0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,016.55
BEACH RELATED EXPENDITURES											
322	6125	54	1402	Beach Renourishment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$165,009.36	\$0.00
322	6125	54	2100	Machinery & Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
322	6125	54	2105	Beach Crossovers	0.00	0.00	\$0.00	\$0.00	\$0.00	\$59,760.83	\$0.00
	6125 Total				0.00	0.00	\$0.00	\$0.00	\$0.00	\$224,770.19	\$0.00
PARKS ADMINISTRATION EXPENDITURES											
322	6210	54	1100	Site Improvements	341,278.00	(118,722.00)	\$460,000.00	(\$118,721.75)	\$341,278.25	\$0.00	\$887.40
322	6210	54	1310	Buildings	416,000.00	416,000.00	\$0.00	\$0.00	\$0.00	\$167,334.62	\$34,787.41
322	6210	54	1315	Building Improvements	0.00	(26,113.00)	\$26,113.00	\$0.00	\$26,113.00	\$0.00	\$0.00
322	6210	54	2100	Machinery & Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,842.00
	6210 Total				757,278.00	264,165.00	\$486,113.00	(\$118,721.75)	\$367,391.25	\$167,334.62	\$41,516.81
OTHER FINANCING USES											
					0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
322	9000	61	1000	Contingency	208,481.00	(182,061.29)	\$390,542.29	\$0.00	\$397,542.29	\$0.00	\$0.00
	9000 Total				208,481.00	(182,061.29)	\$390,542.29	\$0.00	\$397,542.29	\$0.00	\$0.00
	Grand Total SPLOST 2014 Expenditures				1,061,759.00	(278,816.29)	\$1,340,575.29	(\$384,961.33)	\$906,926.98	\$952,421.34	\$503,660.30



1. Public Works Department Administration – Budget \$84,000

- 322.4210.54.1310, Infrastructure - \$84,000 estimated to be carried-forward from FY2019 budget to complete annual road projects.

2. Public Works Department/City Manager – Budget \$12,000

- 322.4970.54.2510, Marsh Hen Trail TAP Match, \$12,000 estimated carry-forward project that is used to pay engineers for Marsh Hen Trail Project.

3. Public Works – Parks Division – Budget \$757,278

- 322.6210.54.1100, Site Improvements, Budget \$341,278 is being carried-forward from FY2019 for park improvements for at Jay-Cee Park.
- 322.6210.54.1100, Site Improvement, \$0.00 estimated carry-forward for a Tybee Arts Association building improvements project located at Jaycee Park. The City originally budgeted \$26,113 for this project. For FY2020 budget, the money for this project is placed in the contingency fund to allow the City Council to determine if they want to proceed with this project in the future using the SPLOST 2014 proceeds. The project includes the following:
 - ❖ Removal of all kitchen shelving on the East wall, and repair of existing wall and ceiling. Tybee Arts Association will replace with updated storage and shelving.
 - ❖ Provide hot water in both bathrooms. Cold running water works fine. There is a small 5 gallon water heater in the kitchen that feeds only the kitchen, for a very short time. More warm and hot water access is needed in the building.
 - ❖ Strip, clean and refinish the wood floors in the Arts Classroom. Repair walls and ceiling as needed to maintain historical integrity of the building. Tybee Arts will purchase the paint and will paint the room once the repairs are complete.
 - ❖ Remove old light fixture in the theater and replace with 5' track lighting. Tybee Arts will purchase the track lighting and requests City of Tybee Island to remove old fixture and install.
 - ❖ Update light fixture in the "prop" and make-up room, providing updated lighting to better assist make-up and wardrobe application. Tybee Arts will purchase the updated lighting and requests the City of Tybee Island to remove old fixture and install modern update.
 - ❖ Remove existing ceiling fans/fixtures. Replace with updated and energy efficient ceiling fans/fixtures with lights.
 - ❖ Stain front entrance deck and extension.
 - ❖ Assistance in securing grant for window replacement from Tybee Island Historical Society so that original windows can be replaced with high efficiency windows that are also historically appropriate.
- 322.6210.54.1310, Buildings, Budget - \$416,000 is budgeted to build a new restroom facility at Jay-Cee Park.

4. Other Financing Uses – Budget \$208,481

- 322.9000.61.1000, Contingency - \$208,481 estimated unassigned budget balance.

CAPITAL GRANT PROJECT FUND 340



Fund 340 Capital Grant Project Fund

Budget Overview

In fiscal year 2019, the State of Georgia awarded the City \$5,000,000 grant to use for beach related projects. The beach related projects that are not completed by June 30, 2019 will be carried-forward to fiscal year 2020. The FY2020 projects may include building beach crossovers, installing mobi-mats and nourishing sections of the beach with sand.

REVENUE AND EXPENDITURE BUDGET

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
CAPITAL GRANT PROJECT FUND - REVENUE										
340	0000	33	4310	0.00	(5,000,000.00)	\$5,000,000.00	\$746,818.26	\$4,253,181.74	\$0.00	\$0.00
				0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
340	0000	39	1300	Prior Year Fund Balance	3,210,000.00	3,210,000.00	\$0.00	\$0.00	\$0.00	\$0.00
					3,210,000.00	(1,790,000.00)	\$5,000,000.00	\$746,818.26	\$4,253,181.74	\$0.00
				Grand Total	3,210,000.00	(1,790,000.00)	\$5,000,000.00	\$746,818.26	\$4,253,181.74	\$0.00

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
CAPITAL GRANT PROJECT FUND - EXPENDITURES										
340	6125	52	3850	Contract Labor	50,000.00	(40,000.00)	\$90,000.00	\$17,250.00	\$72,750.00	\$0.00
340	6125	53	1100	Supplies & Materials	15,000.00	(45,000.00)	\$60,000.00	\$33,851.50	\$26,148.50	\$0.00
340	6125	54	1403	Infrastructure Dune Restoration	2,935,000.00	(1,705,000.00)	\$4,640,000.00	\$96,537.88	\$4,543,462.12	\$0.00
					0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
					3,000,000.00	(1,790,000.00)	\$4,790,000.00	\$147,639.38	\$4,642,360.62	\$0.00
			Contingencies	210,000.00	0.00	\$210,000.00	\$0.00	\$210,000.00	\$0.00	\$0.00
			OTHER FINANCING USES	210,000.00	0.00	\$210,000.00	\$0.00	\$210,000.00	\$0.00	\$0.00
			Grand Total	3,210,000.00	(1,790,000.00)	\$5,000,000.00	\$147,639.38	\$4,852,360.62	\$0.00	\$0.00

DEPT SERVICE

FUND 420



Fund 420 Debt Service Fund

Budget Overview

The debt service fund 420 is established account for the Marine Science Center Chatham County Revenue Bond 2019 Series principle and interest payments. On March 14, 2019, Chatham County Recreation Authority issued \$3,410,000 in twenty-year revenue bonds on behalf of the City of Tybee Island in order for the City to build a new marine science center facility. The total interest payment on the revenue bonds is \$1,500,199; thus the total repayment on the revenue bonds \$4,910,199. The City will begin re-paying the bonds on September 1, 2019.

REVENUE AND EXPENDITURE BUDGET

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
DEBT SERVICE FUND 420 - REVENUE										
420	0000	36	1000	Interest Income	3,000.00	3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
420	0000	61	1000	Transfer From General Fund	738,199.00	738,199.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total					741,199.00	741,199.00	\$0.00	\$0.00	\$0.00	\$0.00

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
DEBT SERVICE FUND 420 - EXPENDITURE										
420	8000	58	1100	Bonds Payable- Principle	125,000.00	125,000.00	\$0.00	\$0.00	\$0.00	\$0.00
420	8000	58	2100	Bonds Payable- Interest	120,149.00	120,149.00	\$0.00	\$0.00	\$0.00	\$0.00
420	8000	58	3000	Fiscal Agent Fees	1,250.00	1,250.00	\$0.00	\$0.00	\$0.00	\$0.00
420	8000	58	4000		0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE					246,399.00	246,399.00	\$0.00	\$0.00	\$0.00	\$0.00
420	9000	57	9000	Contingencies	494,800.00	494,800.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER FINANCING USES					494,800.00	494,800.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total					741,199.00	741,199.00	\$0.00	\$0.00	\$0.00	\$0.00

The General Fund will transfer the money into the established Sinking Fund Checking Account to accumulate the funds to repay the bonds. The FY2020 budget includes a transfer for \$738,199 which is three years of principle and interest payments, 420.0000.61.1000, Transfer from General Fund.

FY2020 - \$245,149
 FY2021 - \$249,900
 FY2022 - \$247,150

The expenditures for the FY2020 is estimated to costs \$246,399 for the principle and interest payment and fiscal agent fees.

WATER SEWER ENTERPRISE FUND 505



TYBEE ISLAND, GEORGIA

Statement of Service

The City of Tybee Island Water and Sewer Department is committed to serving the needs of our residents, businesses, and visitors by providing high-quality drinking water, wastewater treatment and disposal services, and adequate water under sufficient pressure. The department strives to provide for future economic growth via progressive planning, implementing water conservation measures, and continuing education, safeguarding public health and the environment, and providing for process improvements and cost efficiencies. The Water and Sewer Department must operate its facility in accordance with the Georgia Safe Drinking Water Act of 1977, (O.C.G.A. 12-5-170 et. seq.) as passed by the Georgia General Assembly, and the Rules for Safe Drinking Water, Chapter, 391-3-5 and meet all special conditions identified under its' 10 year permit no. CG051005 issued by the State of Georgia Department of Natural Resources Environmental Protection Division on January 30, 2018.

Special Conditions

1. The department shall comply with the O.C.G.A. Sections, 12-5-7 and 12-5-8, regarding limitations on outdoor irrigation, local variances from state restrictions on outdoor watering, and any rules and regulations related to withdrawal permit, or uses water provided by a system with a withdrawal permit.)
2. The department will ensure that the public water system is operated in compliance with the Georgia Certification of Water and Wastewater Treatment Plant Operators and Laboratory Analysis Act, as amended, and the rules adopted thereafter O.C.G.A. Section 391-3-5-.39 of the Rules of Safe Drinking Water.
3. The department shall ensure that drinking water distributed by the City shall not contain any impurity which will cause offense to the sense of sight, taste or smell and water that is not excessively corrosive as to cause degradation of the water quality or deterioration of the distribution system, as specified in O.C.G.A Section 391-3-5-.19 and .26 of the Rules of Safe Drinking Water.
4. The Water & Sewer Department shall develop and administer a **water conservation education program** in accordance with the guidelines provided by the Georgia Environmental Protection Division.
5. The Water & Sewer Department shall develop and administer a **conservation- oriented water rate structure** for all customers in accordance with the Georgia Environmental Protection Division.
6. The department shall continue to evaluate **reuse feasibility** in accordance with the guidelines provided by the Georgia Environmental Protection Division.
7. The department shall continue to evaluate **alternate water sources** as a substitute for the groundwater used.
8. The department shall administer a **meter calibration, repair, and replacement program** that include: (1) a schedule for installing meters for all water supply sources and service connections that are not currently metered; and (2) annual calibration for meters for those users representing at least the top 10% of water users.
9. The department shall administer the ordinances requiring all new developments served by the public and private sewage services to install **purple pipe reuse lines**, where feasible, as demonstrated in the City's Reuse Feasibility Analysis. The City's Reuse Feasibility Analysis shall be developed in accordance with guidance provided by the Georgia Environmental Protection Division.



10. The department shall administer a **water loss control program** in accordance with the guidelines provided by the Georgia Environmental Protection Division. The department shall administer the minimum standards and best management practices for improving efficiency and effectiveness of water use, if subject to the provisions of O.C.G.A. Section 12-5-14, as amended.

11. The department shall ensure that **all fire hydrant flushing events are metered**.

Water and Sewer Revenue Budget

The fiscal year 2020 revenue budget for the Water & Sewer fund \$4,695,482. Although it appears that the overall revenue budget of the Water & Sewer Fund an increased by \$1,422,991. The operating revenue budget which is the Charges for Services will increase by \$50,098. The other financing sources will increased by \$1,674,462 as the City plans to use \$1,074,462 which is a portion the \$2,110,421 unrestricted equity to finance the capital outlay portion of the budget. Also, the City plans to transfer \$600,000 from the River's End Campground and RV Park Enterprise Fund 540, residual equity from June 30, 2019 to finance a portion of the Water & Sewer's capital projects.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 ENCUMBERED April 8, 2019	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
WATER AND SEWER ENTERPRISE FUND REVENUE										
505	0000	33	1111 FEMA Grant Revenue	0.00	0.00	0.00	0.00	0.00	78,086.58	28,036.17
505	0000	33	4311 GEMA Grant Revenue	0.00	0.00	0.00	0.00	0.00	13,014.42	4,672.84
33 Total INTERGOVERNMENTAL				0.00	0.00	0.00	0.00	0.00	91,101.00	32,709.01
505	0000	34	2900 Water Sewer Cost Reimbursen	200.00	(200.00)	400.00	165.00	235.00	165.00	411.20
505	0000	34	4210 Water charges	1,212,024.00	22,599.00	1,189,425.00	818,913.14	370,511.86	1,093,127.11	1,154,091.04
505	0000	34	4215 Capital Cost Recovery	20,000.00	0.00	20,000.00	36,000.00	(16,000.00)	25,130.50	20,000.00
505	0000	34	4255 Sewer charges	1,539,196.00	28,699.00	1,510,497.00	1,168,541.46	341,955.54	1,546,293.53	1,551,004.70
505	0000	34	6901 Other fees - tapping fees	8,000.00	0.00	8,000.00	12,511.40	(4,511.40)	12,330.60	7,773.60
505	0000	34	6902 Other fees - stubbing fees	5,000.00	0.00	5,000.00	6,868.40	(1,868.40)	9,055.40	5,500.00
505	0000	34	6903 Aid to Construction	20,000.00	0.00	20,000.00	31,164.00	(11,164.00)	42,134.00	21,402.00
505	0000	34	6904 Delinquent Charges	30,000.00	0.00	30,000.00	29,240.00	760.00	36,750.50	30,780.00
505	0000	34	6905 Other fees Chatham contrct	0.00	0.00	0.00	0.00	0.00	0.00	0.00
505	0000	34	6906 Other Fees - Setup/Cut on	6,000.00	(1,000.00)	7,000.00	7,480.00	(480.00)	9,011.68	9,550.00
34 Total CHARGE FOR SERVICES				2,840,420.00	50,098.00	2,790,322.00	2,110,883.40	679,438.60	2,773,998.32	2,800,512.54
505	0000	36	1000 Interest	100.00	25.00	75.00	0.00	75.00	2,866.10	190.32
36 Total INVESTMENT INCOME				100.00	25.00	75.00	0.00	75.00	2,866.10	190.32
505	0000	38	1002 Tower Space Rental Revenue	180,000.00	3,783.00	176,217.00	158,102.79	18,114.21	187,006.66	197,401.50
505	0000	38	9002 W/S Misc Other Income	0.00	0.00	0.00	1,744.71	(1,744.71)	0.00	115,100.00
505	0000	38	9003 Service CHG RET'D checks	500.00	0.00	500.00	448.00	52.00	480.00	704.00
38 Total MISCELLANEOUS				180,500.00	3,783.00	176,717.00	160,295.50	16,421.50	187,486.66	313,205.50
505	0000	39	1000 Capital Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
505	0000	39	1230 Transfer from River's End RV Park	600,000.00	600,000.00	0.00	0.00	0.00	0.00	0.00
505	0000	39	1300 Prior Year Fund Balance	1,074,462.00	715,179.00	359,283.00	0.00	359,283.00	0.00	0.00
39 Total OTHER FINANCING SOURCES				1,674,462.00	1,315,179.00	359,283.00	0.00	359,283.00	0.00	0.00
GRAND TOTAL REVENUE				4,695,482.00	1,422,991.00	3,326,397.00	2,271,178.90	1,055,218.10	3,055,452.08	3,146,617.37



1512 – Finance Administration Expenses Budget

Statement of Service

The Utility Billing Administration is committed to serving the needs of our customers by providing excellence in customer service by processing accurate and timely bills and services.

Goals

- Maintain accurate customer records.
- Provide timely customer service calls.
- Assist Water Service Technicians with generating leak reports for customers.
- Manage contract with Atlantic Waste Services for residential and commercial garbage customers.
- Continue to cross train with team members.
- Be prepared in the event of a natural disaster to keep our services up and operating.

Objectives

- Improve the customer experience through bill inserts and bill messages.
- Provide quarterly reports for broadcasting on the City’s TV channel.
- Ensure that all rate changes are updated, accurate and communicated.
- Attend training opportunities.
- Monitor the monthly Atlantic Waste invoices for accuracy.

CITY PERSONNEL		FY2020		FY2019	
	Position Grade	FullTime	PartTime	FullTime	PartTime
FINANCE ADMINISTRATION					
Finance Customer Service Clerk	107	1	0	1	0
FINANCE ADMINISTRATION TOTAL		1	0	1	0

FINANCE DEPARTMENT – ADMINISTRATION OPERATING EXPENSES

Finance W&S Administration – Budget \$105,587

The Finance W&S Administration proposed budget increased by **\$6,231** from \$99,356 to \$105,587 due to the following reasons:

- **Personnel and Benefits Costs** budget line items increased by \$3,031 from \$68,856 to \$71,887 due to an increase in wages and health insurance premiums;
- **The Purchased Contracted Services** budget line items increased by \$1,600 from \$28,600 to \$30,200 due to the following:



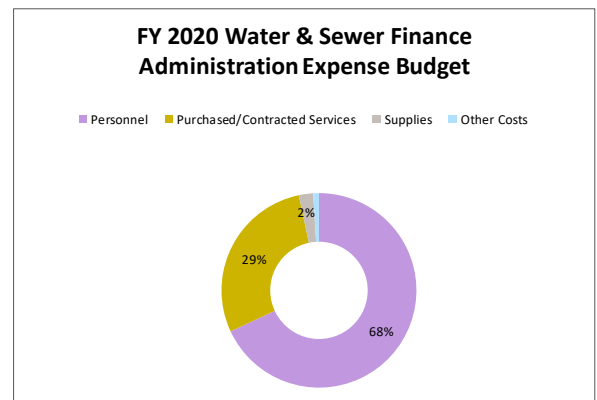
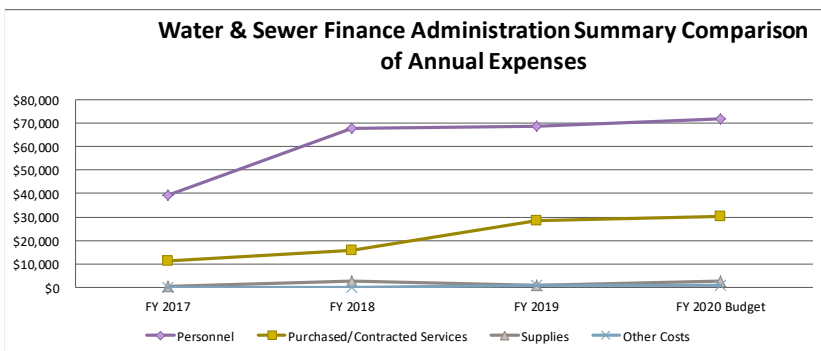
- Property & Liability (1512.52.1325) increased 100 due to increased cost;
- Printing & Binding (1512.52.3400) was added with a budget of \$1,000;
- Travel & Related (1512.52.3500) increased \$175;
- Education & Training (1512.52.3700) increased \$325;
- **The Supplies** budget line items increased \$1,600 from \$900 to \$2,500 due to the following:
 - Supplies & Materials (1512.52.1100) increased by \$1,600 to accommodate for pre-printed envelopes and paper.

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
FINANCE ADMINISTRATION											
505	1512	51	1100	Salaries & Wages	47,612.00	1,384.00	\$46,228.00	\$33,547.72	\$12,680.28	\$46,770.41	\$26,416.00
505	1512	51	1300	Overtime	500.00	0.00	\$500.00	\$260.40	\$239.60	\$1,540.32	\$200.00
505	1512	51	1400	Employee Benefits	0.00	0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
505	1512	51	2100	Health Insurance Benefits	14,564.00	1,030.00	\$13,534.00	\$10,816.92	\$2,717.08	\$10,886.60	\$7,820.26
505	1512	51	2200	FICA Social Sec Contribution	3,006.00	86.00	\$2,920.00	\$1,977.06	\$942.94	\$2,886.60	\$1,657.00
505	1512	51	2300	FICA Medicare Contribution	703.00	20.00	\$683.00	\$462.43	\$220.57	\$675.11	\$388.00
505	1512	51	2400	Retirement Contributions	4,972.00	507.00	\$4,465.00	\$3,265.47	\$1,199.53	\$4,043.35	\$2,907.00
505	1512	51	2410	Retirement - Pension NPL	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	1512	51	2700	Workers Compensation	155.00	4.00	\$151.00	\$72.00	\$79.00	\$76.00	\$64.03
505	1512	51	2910	Wellness Incentive	375.00	0.00	\$375.00	\$0.00	\$375.00	\$325.00	\$0.00
		51 Total	PERSONNEL		71,887.00	3,031.00	\$68,856.00	\$50,402.00	\$18,454.00	\$67,703.39	\$39,452.29
505	1512	52	1325	Contract Services - Class	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	1512	52	3100	Property & Liability Insurance	200.00	100.00	\$100.00	\$83.33	\$16.67	\$50.00	(\$3,336.00)
505	1512	52	3220	Postage & Freight	15,000.00	0.00	\$15,000.00	\$5,722.07	\$9,277.93	\$6,331.28	\$6,623.88
505	1512	52	3400	Printing & Binding	1,000.00	1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	1512	52	3500	Travel & Related	1,000.00	175.00	\$825.00	\$821.46	\$3.54	\$0.00	\$0.00
505	1512	52	3700	Education & Training	1,000.00	325.00	\$675.00	\$395.00	\$280.00	\$50.00	\$0.00
505	1512	52	3850	Contract Services	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	1512	52	3901	Service Charges, Late Fee	12,000.00	0.00	\$12,000.00	\$7,683.36	\$4,316.64	\$9,289.44	\$7,834.03
		52 Total	PURCHASED CONTRACTED SERVICES		30,200.00	1,600.00	\$28,600.00	\$14,705.22	\$13,894.78	\$15,720.72	\$11,121.91
505	1512	53	1100	Supplies & Materials	2,300.00	1,600.00	\$700.00	\$579.81	\$120.19	\$2,275.49	\$531.63
505	1512	53	1720	Uniforms	200.00	0.00	\$200.00	\$0.00	\$200.00	\$232.69	\$0.00
		53 Total	SUPPLIES		2,500.00	1,600.00	\$900.00	\$579.81	\$320.19	\$2,508.18	\$531.63
505	1512	57	4000	Bad Debt Expense	1,000.00	0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
		57 Total	OTHER COSTS		1,000.00	0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
			Grand Total Finance Administration		105,587.00	6,231.00	\$99,356.00	\$65,687.03	\$33,668.97	\$85,932.29	\$51,105.83

1512 Water & Sewer Finance - Administration

	FY 2017	FY 2018	FY 2019	FY 2020 Budget
Personnel	\$39,452	\$67,703	\$68,856	\$ 71,887
Purchased/Contracted Services	\$11,122	\$15,721	\$28,600	\$ 30,200
Supplies	\$532	\$2,508	\$900	\$ 2,500
Other Costs	\$0	\$0	\$1,000	\$ 1,000
	\$51,106	\$85,932	\$99,356	\$105,587

	FY 2020 Budget
Personnel	\$ 71,887
Purchased/Contracted Services	\$ 30,200
Supplies	\$ 2,500
Other Costs	\$ 1,000





4310 – Sewer Services Expenses Budget

Objectives

- Expand technology to provide efficient and improved operations and customer service.
- Evaluate sewer lines using inline camera and rehabilitate as needed.
- Retain trained and licensed personnel.

CITY PERSONNEL		FY2020		FY2019	
	Position Grade	FullTime	PartTime	FullTime	PartTime
SEWER ADMINISTRATION					
Engineer (Public Works and Water Sewer)	118	0	0	1	0
Director of Water & Sewer	115	1	0	0	0
Water & Sewer Operations Superintendent	112	1	0	1	0
Water & Sewer Crew Foreman	107	1	0	1	0
Water & Sewer Maintenance Worker II	105	1	0	1	0
Water & Sewer Plt Operator Trainee	105	1	0	1	0
Water & Sewer Plant Operator	108	1	0	0	0
Camera Crew Leader	106	1	0	0	0
Camera Technician	105	1	0	0	0
SEWER ADMINISTRATION TOTAL		8	0	5	0

Sewer Administration – Budget \$2,875,683

The Sewer Administration proposed budget increased by a net amount of \$1,215,291 from \$1,660,392 to \$2,875,683 due to the following reasons:

Salary & Benefits

- The Sewer Administrations salary and social security’s budgets were increased by \$193,683 from \$379,531 to 573,214 due to a 3% pay increase in January of 2019; and due to the additional of three new positions, Water & Sewer Plant Operator, Camera Crew Leader and a Camera Technician.
- The health insurance line item, 505.4310.51.2100, increased by \$48,443 due an increase in health insurance costs in January of 2020 and due to the three new positions being added to the budget.
- **The Purchased contracted services budget line items** increased by a net amount of \$127,500 from \$336,900 to \$464,400 primarily due to the following:
 - Repair & Maintenance – Bldgs (4310.52.2201) increased by \$1,000 to repair siding on one of the pump houses damaged by storm;
 - Repair & Maintenance – Vehicles (4310.52.2202) increased by \$5,000 due to rising cost of maintaining the Vac Con truck;
 - Repair & Maintenance Equipment (4310.52.2203) increased by \$50,000 due to increased maintenance on the Grit Control Equipment;
 - Repairs & Maintenance Infrastructure (4310.52.2205) increased by \$56,000 to repair and recoat the grit removal equipment well;



- Rental Equipment (4310.52.2320) increased by \$14,000 to accommodate for rental of pumps and lifts that were not reimbursed after the last storm;
 - Fax & Data Lines budget is eliminated, decreased by (\$500)
 - Travel & Related Expense (4310.52.3500) increased by \$2,000 due to increase in personnel;
 - Dues & Fees (4310.52.3600) decreased by (\$1,000) from \$2,000 to \$1,000; and
 - Education & Training (4310.52.3700) increased by \$1,000 due to increase in personal.
- **The Supplies budget line items** increased by \$27,050 from \$214,200 to \$241,250 due to the following:
 - Supplies & Materials (4310.53.1100) increased by \$8,000 due to the need for more polymer and chlorine for cleaning;
 - Books & Periodicals (4310.53.1400) was added to the budget in the amount of \$250 for books/study guides for certification;
 - Safety Equipment (4310.53.1700) decreased by (\$1,000) \$2,000 to \$1,000;
 - Uniforms (4310.53.1720) increased by \$2,000 due to increase in personnel; and
 - Ultraviolet Disinfection (4310.53.1730) increased by \$17,800 as all of the UV Bulbs will have to be replaced this year.
 - **The Capital Outlay budgets line items** increased by a net amount of \$866,250 from \$267,000 to \$1,33,250 due to the following:

Below is a list of the capital outline projects requested for FY2020 that are included in the budget:

 1. Infrastructure/New Press (4310.54.1400) - \$550,000
 2. Sewer Line Rehab & Improvement (4310.54.1401) – Increased by \$73,000 from \$27,000 to \$100,000 – increasing necessary repairs
 3. Rehab Lift Stations (4310.54.1402) – Increased by \$148,250 from \$40,000 to \$188,250 – Rehab lift station 12 and replace force main
 4. Infrastructure (4310.54.1499) Adding \$175,000 for 17th and Inlet sewer line replacement
 5. Vehicles (4310.54.2200) Adding \$70,000 for replacement of one truck and one new truck to tow camera equipment trailer
 6. Machinery & Equipment (4310.54.2100) decreased by (\$150,000) from \$200,000 to \$50,000
 - **The Indirect Cost budget line items** increased by a net amount of \$2,958 from \$55,561 to \$58,519.
 - Indirect cost allocation from the General Fund for providing accounts payable, payroll and accounting processing services increased to provide these services to the Water & Sewer Fund. The cost of providing information technology and human resources costs were not included in order to keep expenses down as much as possible.
 - **The Debt Service budget line items** decreased by (\$2,150) from \$7,200 to \$5,050.
 - Interest Expense on GEFA CW2016043 decreased (\$2,150)

City of Tybee Island



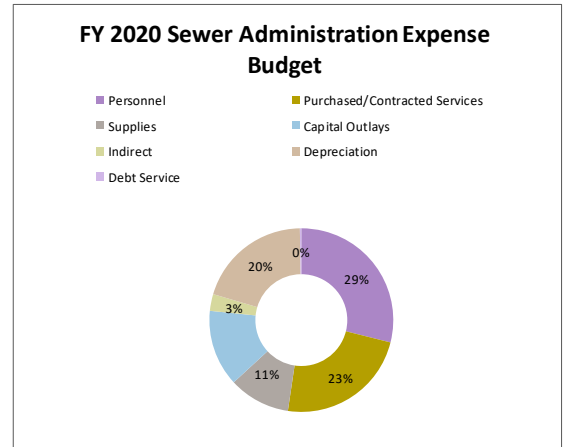
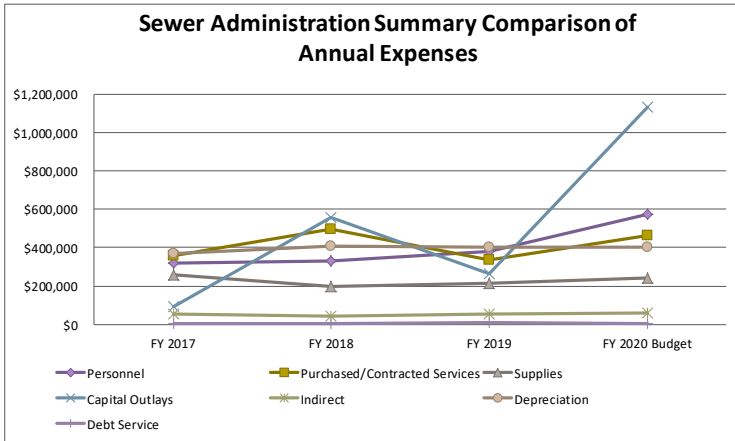
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
SEWER ADMINISTRATION EXPENSES											
505	4310	51	1100	Salaries & Wages	374,312.00	124,805.00	\$249,507.00	\$183,366.70	\$66,140.30	\$228,806.56	\$222,594.77
505	4310	51	1111	Accrued Vacation Adjustment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$376.71	\$0.00
505	4310	51	1300	Overtime Wages	15,000.00	0.00	\$15,000.00	\$3,265.70	\$11,734.30	\$7,635.52	\$11,068.47
505	4310	51	1400	Employee Benefits	9,600.00	3,600.00	\$6,000.00	\$3,600.00	\$2,400.00	\$4,800.00	\$4,800.00
505	4310	51	2100	Health Insurance Benefits	109,957.00	48,443.00	\$61,514.00	\$42,830.54	\$18,683.46	\$46,555.80	\$40,773.79
505	4310	51	2200	FICA Contributions	24,919.00	8,031.00	\$16,888.00	\$11,794.42	\$5,093.58	\$14,956.91	\$14,564.29
505	4310	51	2300	FICA Medicare Contribution	5,828.00	1,878.00	\$3,950.00	\$2,758.37	\$1,191.63	\$3,498.05	\$3,406.33
505	4310	51	2400	Retirement Contributions	20,805.00	1,374.00	\$19,431.00	\$14,213.16	\$5,217.84	\$18,794.76	\$19,857.48
505	4310	51	2410	Retirement - Pension NPL	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4310	51	2700	Workers Compensation	7,918.00	2,552.00	\$5,366.00	\$2,309.00	\$3,057.00	\$4,409.02	\$4,559.85
505	4310	51	2900	Wellness Benefits	1,875.00	1,875.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4310	51	2910	Wellness Incentive	3,000.00	1,125.00	\$1,875.00	\$0.00	\$1,875.00	\$0.00	\$0.00
			51 Total	PERSONNEL	573,214.00	193,683.00	\$379,531.00	\$264,137.89	\$115,393.11	\$329,833.33	\$321,624.98
505	4310	52	1201	Engineering/permits	5,000.00	0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$433.40
505	4310	52	1221	Audit & Accounting Fees	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,400.00
505	4310	52	1300	Computer Service Contract	6,000.00	0.00	\$6,000.00	\$4,650.82	\$1,349.18	\$10,259.01	\$4,623.64
505	4310	52	1310	Water Analysis	65,000.00	0.00	\$65,000.00	\$26,307.63	\$38,692.37	\$56,629.05	\$22,205.82
505	4310	52	1325	Contract Services - Class	0.00	0.00	\$0.00	\$8,700.00	(\$8,700.00)	\$7,579.00	\$0.00
505	4310	52	2110	Dumping Charges	45,000.00	0.00	\$45,000.00	\$20,000.00	\$25,000.00	\$39,570.71	\$29,314.93
505	4310	52	2200	Termite/ Pest control WW	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4310	52	2201	Repair & Maintain - Bldgs.	2,000.00	1,000.00	\$1,000.00	\$100.84	\$899.16	\$2,495.64	\$451.51
505	4310	52	2202	Repair & Maintain - Vehicle	10,000.00	5,000.00	\$5,000.00	\$2,213.07	\$2,786.93	\$0.00	\$2,422.17
505	4310	52	2203	Repair & Maintain - Equip	100,000.00	50,000.00	\$50,000.00	\$48,362.27	\$1,637.73	\$169,304.62	\$44,650.78
			2205	Repair & Maintenance - Infrastructure	100,000.00	56,000.00	\$44,000.00	\$37,301.42	\$6,698.58	\$59,322.26	\$129,042.80
505	4310	52	2219	Repair & Maintenance - Infrastructure Storm Damage	0.00	0.00	\$0.00	\$0.00	\$0.00	\$18,815.65	\$60,575.66
505	4310	52	2320	Rental Equipment	80,000.00	14,000.00	\$66,000.00	\$67,217.89	(\$1,217.89)	\$86,889.44	\$8,610.20
505	4310	52	3100	Property & Liability Ins	38,000.00	0.00	\$38,000.00	\$20,833.33	\$17,166.67	\$38,000.00	\$37,601.17
505	4310	52	3201	Telephones	800.00	0.00	\$800.00	\$1,282.79	(\$482.79)	\$1,741.34	\$1,271.85
505	4310	52	3202	Fax/Data Lines	0.00	(500.00)	\$500.00	\$0.00	\$500.00	\$0.00	\$455.91
505	4310	52	3220	Postage & Freight	2,500.00	0.00	\$2,500.00	\$1,282.79	\$1,217.21	\$3,147.77	\$2,408.46
505	4310	52	3300	Advertising	100.00	0.00	\$100.00	\$100.00	\$0.00	\$20.00	\$20.00
505	4310	52	3500	Travel & Related Expense	4,500.00	2,000.00	\$2,500.00	\$658.80	\$1,841.20	\$2,173.13	\$679.79
505	4310	52	3600	Dues & Fees	1,000.00	(1,000.00)	\$2,000.00	\$551.00	\$1,449.00	\$476.54	\$7,933.10
505	4310	52	3700	Education & Training	4,500.00	1,000.00	\$3,500.00	\$380.00	\$3,120.00	\$1,729.95	\$1,492.00
			52 Total	PURCHASED CONTRACTED SERVICES	464,400.00	127,500.00	\$336,900.00	\$239,942.65	\$96,957.35	\$498,154.11	\$357,593.19
505	4310	53	1100	Supplies & Materials	50,000.00	8,000.00	\$42,000.00	\$34,503.83	\$7,496.17	\$12,969.92	\$42,291.62
505	4310	53	1230	Electricity	145,000.00	0.00	\$145,000.00	\$107,311.88	\$37,688.12	\$155,638.74	\$140,255.98
505	4310	53	1270	Gasoline & Diesel Fuel	6,000.00	0.00	\$6,000.00	\$728.93	\$5,271.07	\$4,673.49	\$2,427.23
505	4310	53	1400	Books & Periodicals	250.00	250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4310	53	1600	Small Equipment	5,000.00	0.00	\$5,000.00	\$0.00	\$5,000.00	\$3,524.94	\$3,886.84
505	4310	53	1700	Safety Equipment	1,000.00	(1,000.00)	\$2,000.00	\$495.62	\$1,504.38	\$0.00	\$2,281.16
505	4310	53	1720	Uniforms	4,000.00	2,000.00	\$2,000.00	\$1,817.11	\$1,182.89	\$1,441.96	\$1,413.27
505	4310	53	1730	Ultraviolet Disinfection	20,000.00	17,800.00	\$2,200.00	\$0.00	\$2,200.00	\$2,272.36	\$44,943.58
505	4310	53	1740	Sludge Belt Press Parts	10,000.00	0.00	\$10,000.00	\$4,722.36	\$5,277.64	\$17,304.45	\$20,349.57
			53 Total	SUPPLIES	241,250.00	27,050.00	\$214,200.00	\$149,579.73	\$64,620.27	\$197,825.86	\$257,849.25
505	4310	54	1400	Infrastructure (New Sludge Press)	550,000.00	550,000.00	\$0.00	\$3,015.73	(\$3,015.73)	\$0.00	\$14,116.60
505	4310	54	1401	Sewer Line Rehab & Improvement	100,000.00	73,000.00	\$27,000.00	\$0.00	\$27,000.00	\$0.00	\$0.00
505	4310	54	1402	Rehab Lift Stations	188,250.00	148,250.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00
505	4310	54	1499	Infrastructure -(Sewer Line replacement 17th and Inlet)	175,000.00	175,000.00	\$0.00	\$0.00	\$0.00	\$557,164.75	\$47,703.45
505	4310	54	2100	Machinery & Equipment	50,000.00	(150,000.00)	\$200,000.00	\$143,691.12	\$56,308.88	\$0.00	\$29,841.30
505	4310	54	2110	Machinery/Equipment Sludge Thickener	0.00	0.00	\$0.00	\$7,911.83	(\$7,911.83)	\$0.00	\$0.00
505	4310	54	2200	Vehicles	70,000.00	70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			54 Total	CAPITAL OUTLAY	1,133,250.00	866,250.00	\$267,000.00	\$154,618.68	\$112,381.00	\$557,164.75	\$91,661.35
505	4310	55	1005	Indirect Allocation - Accounts Payable	14,101.00	2,958.00	\$11,143.00	\$9,285.80	\$1,857.20	\$11,132.12	\$11,142.96
505	4310	55	1008	Indirect Allocation - Payroll	3,512.00	0.00	\$3,512.00	\$2,926.60	\$585.40	\$511.92	\$3,511.92
505	4310	55	1010	Indirect Allocation - Accounting	40,906.00	0.00	\$40,906.00	\$34,088.30	\$6,817.70	\$33,905.96	\$40,905.96
			55 Total	INDIRECT	58,519.00	2,958.00	\$55,561.00	\$46,300.70	\$9,260.30	\$45,550.00	\$55,560.84
505	4310	56	1000	Depreciation	400,000.00	0.00	\$400,000.00	\$0.00	\$400,000.00	\$407,580.12	\$371,986.46
505	4310	56	2000	Amorization	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			56 Total	DEPRECIATION	400,000.00	0.00	\$400,000.00	\$0.00	\$400,000.00	\$407,580.12	\$371,986.46
505	4310	58	2301	Interest Expense Loan GEFA CW00014	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,147.81
505	4310	58	2305	GEFA CW2016043 Interest E	5,050.00	(2,150.00)	\$7,200.00	\$3,279.21	\$3,920.79	\$2,957.32	\$0.00
			58 Total	DEBT SERVICE	5,050.00	(2,150.00)	\$7,200.00	\$3,279.21	\$3,920.79	\$2,957.32	\$3,147.81
			Grand Total Sewer Administration		2,875,683.00	1,215,291.00	\$1,660,392.00	\$857,858.86	\$802,533.14	\$2,039,065.49	\$1,459,423.88

City of Tybee Island

4310 Sewer Administration

	FY 2017	FY 2018	FY 2019	FY 2020 Budget
Personnel	\$321,625	\$329,833	\$379,531	\$ 573,214
Purchased/Contracted Services	\$360,406	\$498,154	\$336,900	\$ 464,400
Supplies	\$257,849	\$197,826	\$214,200	\$ 241,250
Capital Outlays	\$91,661	\$557,165	\$267,000	\$ 1,133,250
Indirect	\$55,561	\$45,550	\$55,561	\$ 58,519
Depreciation	\$371,986	\$407,580	\$400,000	\$ 400,000
Debt Service	\$3,148	\$2,957	\$7,200	\$ 5,050
	\$1,462,237	\$2,039,065	\$1,660,392	\$ 2,875,683

	FY 2020 Budget
Personnel	\$573,214
Purchased/Contracted Services	\$464,400
Supplies	\$214,200
Capital Outlays	\$267,000
Indirect	\$ 58,519
Depreciation	\$ 400,000
Debt Service	\$ 5,050



4410 – Water Services Expenses Budget

Objectives

- Provide high-quality drinking water to protect and enhance the well-being of the citizens of the City of Tybee Island.
- Replace old galvanized water lines over the next three years.
- Maintain and improve the public water distribution and wastewater collection systems to meet the current and future needs of the City of Tybee Island.
- Extend water lines to Lazaretto Creek
- Expand technology to provide efficient and improved operations and customer service.

CITY PERSONNEL	Position Grade	FY2020		FY2019	
		FullTime	PartTime	FullTime	PartTime
WATER ADMINISTRATION					
Engineer	118	1	0	0	0
Water Meter Foreman	107	1	0	1	0
Water & Sewer Maintenance Worker I	104	2	0	2	0
Water Meter Technician	103	1	0	1	0
Utility Service Worker I Distribution/Collection	103	1	0	0	0
WATER ADMINISTRATION TOTAL		6	0	4	0

Water Administration Budget \$1,714,212

The Water Administration proposed budget increased by \$147,563 from \$1,566,649 to \$1,714,212 due to the following reasons:

- **The salary & benefits budget line items** shows a net increase by \$27,355 primarily due the following:
 - Salaries & Wages (505.4410.51.1100) increased by \$28,760 due to the addition of a new position, Utility Service Worker I; and
 - 505.4410.51.2100, Health Insurance, increased by \$20,724 increased due to an increase in premium cost expected January of 2020; and due to an additional employee being added in FY2020.
- **The Purchased contracted services budget line items** increased by \$89,000 from \$166,200 to \$155,200 primarily due to the following reasons:
 - Engineering permits (4410.52.1201) decreased by (\$3,000) from \$8,000 to \$5,000;
 - Engineering services (4410.52.1202) was eliminated (\$5,000) as engineering costs are charged directly to a project line item;
 - Repair & Maintenance Building (4410.52.2201) increased \$3,000 due to needed structural work on two well houses and the repainting of three;
 - Repair & Maintenance Equipment (4410.52.2203) increased by \$10,000 due to increased costs of maintenance;
 - Repair & Maintenance Infrastructure (4410.52.2205) increased by \$90,000 due to repair/replacement/painting of Ft Screven tank;
 - Postage & Freight (4410.52.3220) decreased by (\$2,000) from \$2,500 to \$500;
 - Legal Notices (4410.52.3330) was added in the amount of \$1,000 to cover yearly advertising of CCR;
 - Travel & Related Expense (4410.52.3500) increased by \$770 due to increase in personnel;
 - Dues & Fees (4410.52.3600) decreased by (\$10,000) from \$11,000 to \$1,000;
 - Education & Training (4410.52.3700) increased by \$1,500 due to increase in personal; and



- Safety Equipment (4410.52.3920) increased by \$2730 due to necessary breathing apparatus at each well for chlorine safety
- **The Supplies budget line items** increased by \$23,250 from \$135,000 to \$158,250 due to the following reasons:
 - Supplies & Materials (4410.53.1100) increased by \$20,000 due to increased purchasing and increased costs of tools and supplies;
 - Fire hydrants, gates, valves (4410.53.1102) increased by \$2,500 due to replacement of a hydrant costs;
 - Books & Periodicals (4410.53.1400) was added to the budget in the amount of \$250 for books/study guides for certification training; and
 - Uniform/Clothing (4410.53.1720) increased by \$500 due to increased personnel
- **The Capital Outlay budget remains at \$500,000:**

Below is a list of the capital outline projects requested for FY2020:

- 1) To replace 1/3 of 40 streets water lines, install blow off valves and move water meters that are on private property - \$500,000
- **The Indirect Cost budget line items** increased by a net amount of \$8,828 from \$74,409 to \$83,237.
 - **The Debt Service budget line items** decreased by (\$29,630) from \$120,700 to \$91,070 due to the following reasons:
 - Interest Expense on Ameris Loan decreased (\$2,700);
 - Bond Amortization Costs were eliminated (\$20,000);
 - Interest Expense on GEFA2013L35W Loan increased \$570;
 - Interest Expense on GEFA DW2016045 decreased (\$7,500)

City of Tybee Island



FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
WATER ADMINISTRATION EXPENSES											
505	4410	51	1100	Salaries & Wages	219,537.00	28,760.00	\$190,777.00	\$125,716.07	\$65,060.93	\$117,193.36	\$180,691.81
505	4410	51	1300	Overtime	15,000.00	0.00	\$15,000.00	\$10,621.73	\$4,378.27	\$13,966.43	\$12,850.92
505	4410	51	1400	Employee Benefits	8,700.00	(1,800.00)	\$10,500.00	\$5,550.00	\$4,950.00	\$3,800.00	\$4,800.00
505	4410	51	2100	Health Insurance Benefits	74,394.00	20,724.00	\$53,670.00	\$42,461.18	\$11,208.82	\$34,755.95	\$39,352.40
505	4410	51	2200	Social Security Contribution	15,081.00	1,672.00	\$13,409.00	\$8,774.69	\$4,634.31	\$8,339.39	\$12,266.11
505	4410	51	2300	FICA Medicare Contribution	3,527.00	391.00	\$3,136.00	\$2,052.09	\$1,083.91	\$1,950.25	\$2,868.60
505	4410	51	2400	Retirement Contributions	20,383.00	4,133.00	\$16,250.00	\$11,886.48	\$4,363.52	\$9,369.76	\$23,294.88
505	4410	51	2410	Retirement - Pension NPL	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4410	51	2700	Workers Compensation	17,683.00	1,960.00	\$15,723.00	\$5,885.00	\$9,838.00	\$13,344.80	\$12,861.14
505	4410	51	2900	Wellness Benefit Program	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4410	51	2910	Wellness Incentive	2,150.00	275.00	\$1,875.00	\$0.00	\$1,875.00	\$38.00	\$0.00
			51 Total	PERSONNEL	376,455.00	27,355.00	\$320,340.00	\$212,947.24	\$107,392.76	\$202,757.94	\$288,985.86
505	4410	52	1201	Engineering/permits	5,000.00	(3,000.00)	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00
505	4410	52	1202	Engineering/studies service	0.00	(5,000.00)	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$4,253.42
505	4410	52	1300	Computer Svc Contracts	0.00	0.00	\$0.00	\$1,900.63	(\$1,900.63)	\$1,541.43	\$5,771.64
505	4410	52	1310	Water Analysis	12,500.00	0.00	\$12,500.00	\$3,812.00	\$8,688.00	\$8,246.00	\$12,983.64
505	4410	52	2201	Repair & Maintain - Build	5,000.00	3,000.00	\$2,000.00	\$9.97	\$1,990.03	\$33.33	\$715.79
505	4410	52	2202	Repair & Maintain - Vehicle	5,000.00	0.00	\$5,000.00	\$4,228.11	\$771.89	\$3,335.76	\$4,745.80
505	4410	52	2203	Repair & Maintain - Equip	50,000.00	10,000.00	\$40,000.00	\$27,202.71	\$12,797.29	\$39,443.06	\$28,490.14
505	4410	52	2205	Repair & Maintenance- Infrastruture (Refurbish Ft Screven tank)	125,000.00	90,000.00	\$35,000.00	\$33,865.46	\$1,134.54	\$40,512.17	\$31,604.59
505	4410	52	2320	Rental of Equip & Vehicle	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4410	52	3100	Property & Liability Insurance	38,000.00	0.00	\$38,000.00	\$16,666.17	\$21,333.83	\$33,885.83	\$27,744.40
505	4410	52	3201	Telephone	2,600.00	0.00	\$2,600.00	\$1,815.12	\$784.88	\$3,514.96	\$2,817.43
505	4410	52	3220	Postage & Freight	500.00	(2,000.00)	\$2,500.00	\$1,035.79	\$1,464.21	\$1,585.84	\$1,525.14
505	4410	52	3300	Advertising	100.00	0.00	\$100.00	\$100.00	\$0.00	\$925.00	\$925.00
505	4410	52	3330	Legal Notices	1,000.00	1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4410	52	3500	Travel & Related Expenses	3,000.00	770.00	\$2,230.00	\$2,225.42	\$4.58	\$1,271.93	\$1,491.36
505	4410	52	3600	Dues & Fees	1,000.00	(10,000.00)	\$11,000.00	\$921.29	\$10,078.71	\$9,923.50	\$14,969.50
505	4410	52	3700	Education & Training	3,000.00	1,500.00	\$1,500.00	\$720.00	\$780.00	\$645.00	\$710.00
505	4410	52	3901	Fees and Service Charges	0.00	0.00	\$0.00	\$0.00	\$0.00	\$7.00	\$0.00
505	4410	52	3920	Safety Equipment	3,000.00	2,730.00	\$270.00	\$0.00	\$270.00	\$694.93	\$626.26
505	4410	52	3950	Water Conservation Measure	500.00	0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
			52 Total	PURCHASED CONTRACTED SERVICES	255,200.00	89,000.00	\$166,200.00	\$94,502.67	\$71,697.33	\$145,565.74	\$139,374.11
505	4410	53	1100	Supplies & Materials	40,000.00	20,000.00	\$20,000.00	\$19,412.70	\$587.30	\$5,095.20	\$16,086.76
505	4410	53	1102	Fire hydrants, gates, valve	5,000.00	2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00
505	4410	53	1210	Water/Sewer Charges	35,000.00	0.00	\$35,000.00	\$19,075.04	\$15,924.96	\$29,867.91	\$39,288.36
505	4410	53	1230	Electricity	45,000.00	0.00	\$45,000.00	\$28,425.62	\$16,574.38	\$43,361.44	\$50,222.42
505	4410	53	1270	Gasoline & Diesel Fuel	13,000.00	0.00	\$13,000.00	\$6,440.79	\$6,559.21	\$13,642.68	\$12,146.67
505	4410	53	1400	Books & Periodicals	250.00	250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4410	53	1560	Inventory - Water Meters&	14,000.00	0.00	\$14,000.00	\$8,843.20	\$5,156.80	\$13,137.30	\$12,556.34
505	4410	53	1592	Sprinkler meters-repurchase	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4410	53	1600	Small equipment	3,000.00	0.00	\$3,000.00	\$2,645.90	\$354.10	\$2,014.93	\$163.52
505	4410	53	1702	Cash - Long / Short	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4410	53	1720	Uniform /Clothing	3,000.00	500.00	\$2,500.00	\$1,768.54	\$731.46	\$1,597.38	\$1,491.52
			53 Total	SUPPLIES	158,250.00	23,250.00	\$135,000.00	\$86,611.79	\$48,388.21	\$108,716.84	\$131,955.59
505	4410	54	1201	Site Improvement	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4410	54	1400	Infrastructure	500,000.00	0.00	\$500,000.00	\$157,769.32	\$342,230.68	\$455,353.37	\$845,499.20
505	4410	54	2100	Machinery & Equipment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	4410	54	2200	Vehicles	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			54 Total	CAPITAL OUTLAY	500,000.00	0.00	\$500,000.00	\$157,769.32	\$342,230.68	\$455,353.37	\$845,499.20
505	4410	55	1005	Indirect Allocation - AP	14,999.00	856.00	\$14,143.00	\$11,785.80	\$2,357.20	\$14,142.96	\$14,142.96
505	4410	55	1008	Indirect Allocation - Payroll	11,346.00	3,000.00	\$8,346.00	\$6,955.00	\$1,391.00	\$6,397.20	\$8,346.00
505	4410	55	1010	Indirect Allocation - Accounting	56,892.00	4,972.00	\$51,920.00	\$43,226.60	\$8,693.40	\$43,920.16	\$51,919.92
505	4410	55	1100	Admin Service - General F	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			55 Total	INDIRECT	83,237.00	8,828.00	\$74,409.00	\$61,967.40	\$12,441.60	\$64,460.32	\$74,408.88
505	4410	56	1000	Depreciation	250,000.00	0.00	\$250,000.00	\$0.00	\$250,000.00	\$194,030.39	\$201,113.78
505	4410	56	2000	Amorization	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			56 Total	DEPRECIATION	250,000.00	0.00	\$250,000.00	\$0.00	\$250,000.00	\$194,030.39	\$201,113.78
505	4410	57	4000	Bad debt	0.00	0.00	\$0.00	\$0.00	\$0.00	\$923.04	\$361.99
			57 Total	OTHER COSTS	0.00	0.00	\$0.00	\$0.00	\$0.00	\$923.04	\$361.99
505	4410	58	2100	Interest Expense Rev Bond 2005	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$456.75)
505	4410	58	2203	Bond Amortization Costs	0.00	(20,000.00)	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00
505	4410	58	2205	Interest Expense GELAC Loan L48WS	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,857.21
505	4410	58	2221	Interest Expense Ameris B	58,600.00	(2,700.00)	\$61,300.00	\$46,626.70	\$14,673.30	\$68,557.35	\$69,136.78
505	4410	58	2225	Interest Expense GEFA Loan L22WS 2	19,970.00	570.00	\$19,400.00	\$13,043.82	\$6,356.18	\$20,403.12	\$21,395.56
505	4410	58	2300	Interest Expense GEFA Loan L22WS 2	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,590.48
505	4410	58	2307	GEFA DW2016045 Interest E	12,500.00	(7,500.00)	\$20,000.00	\$8,843.25	\$11,156.75	\$7,718.08	\$44.33
505	4410	58	3000	Bond Admin Cost	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,821.99
			58 Total	DEBT SERVICE	91,070.00	(29,630.00)	\$120,700.00	\$68,513.77	\$52,186.23	\$96,678.55	\$143,389.60
			Grand Total Water Administration	1,714,212.00	147,563.00	\$1,566,649.00	\$682,312.19	\$884,336.81	\$1,268,486.19	\$1,825,089.01	

City of Tybee Island

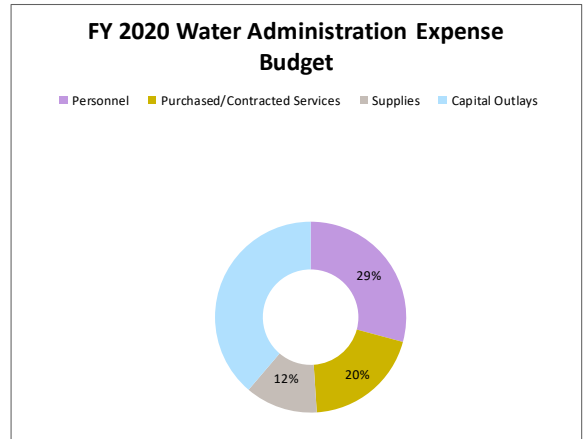
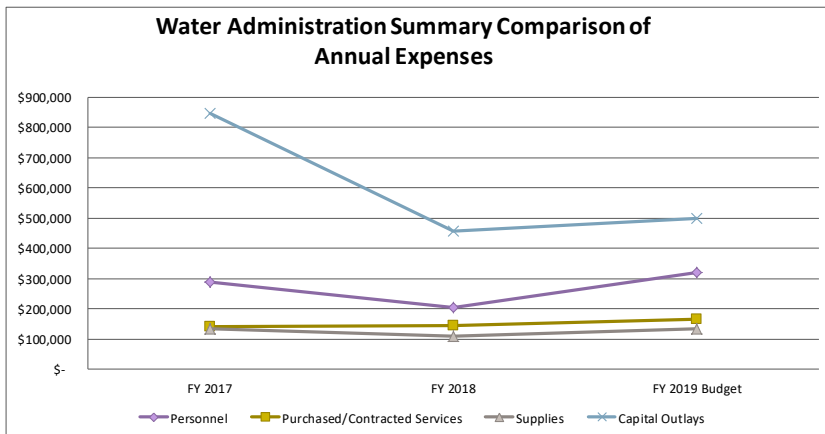
WATER & SEWER ENTERPRISE FUND 505

PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY19	FY20	FY21	FY22	FY23	FY19-23
WATER & SEWER IMPROVEMENTS:								
2 Water Service Trucks	70,000	70,000	0	70,000			0	0
Raise 3 Well Houses to Flood Plan	0	900,000	0	0	300,000	300,000	300,000	0
Rehab Fort Screven Well	125,000	125,000	0	125,000			0	0
Replace Water Line 2nd/Van Horn	500,000	500,000	0	500,000			0	0
Sewer add second Rotary Fan Press	550,000	550,000	0	550,000			0	0
Sewer Lift - Force Main # 1	0	500,000	0	0	500,000		0	0
Sewer Lift Force Main # 2	0	174,250	0	0		174,250	0	0
Sewer Lift Force Main # 10	75,000	75,000	0	75,000			0	0
Sewer Lift Force Main # 5	113,250	113,250	0	113,250			0	0
Sewer Lift Force Main # 9	0	0	0	0			0	0
Sewer Lines repairs that are identified by camera system	100,000	100,000	0	100,000			0	0
WWTP 50ft Diameter Clarifier	0	1,500,000	0	0	0		1,500,000	0
WWTP Reuse Water System	0	250,000	0	0	0	250,000	0	0
Sewer Line Replac Inlet Ave. & 17th Street	175,000	175,000	0	175,000				
Sewer Lift Station # 12 Rehab & Force Main Replac	300,000	300,000		300,000				
	50,000	50,000		50,000				1,133,250
	0	0						500,000
Match 15% for Storm Shutters cost of \$12,051 funded by FEMA\GEMA	1,808	1,808	0	1,808				
Match for 12 Generators funded by FEMA\GEMA	65,000	65,000	0	65,000				
TOTAL WATER & SEWER CIP:	2,125,058	5,449,308	0	2,125,058	800,000	724,250	1,800,000	1,633,250

4410 Water Administration

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 288,986	\$ 202,758	\$ 320,340	\$ 376,455
Purchased/Contracted Services	\$ 139,374	\$ 145,566	\$ 166,200	\$ 255,200
Supplies	\$ 131,956	\$ 108,717	\$ 135,000	\$ 158,250
Capital Outlays	\$ 845,499	\$ 455,353	\$ 500,000	\$ 500,000
Indirect	\$ 74,409	\$ 64,460	\$ 74,409	\$ 83,237
Depreciation	\$ 201,114	\$ 194,039	\$ 250,000	\$ 250,000
Other Costs	\$ 362	\$ 923	\$ -	\$ -
Debt Service	\$ 143,390	\$ 96,679	\$ 120,700	\$ 91,070
	\$ 1,825,090	\$ 1,268,495	\$ 1,566,649	\$ 1,714,212

	FY 2020 Budget
Personnel	\$ 376,455
Purchased/Contracted Services	\$ 255,200
Supplies	\$ 158,250
Capital Outlays	\$ 500,000
Indirect	\$ 83,237
Depreciation	\$ 250,000
Other Costs	\$ -
Debt Service	\$ 91,070



City of Tybee Island



				FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION							
OTHER FINANCING USES										
505	9990	54	1407	Capitalize Treatment Plan	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	9990	54	2100	Machinery & Equipment	0.00	0.00	\$0.00	\$0.00	(\$1,012,518.12)	(\$77,544.75)
505	9990	54	2500	Capitalize Water Wells	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	9990	54	2501	Capitalize M&E	0.00	0.00	\$0.00	\$0.00	\$0.00	(\$859,615.60)
	9990 Total			CAPITAL ASSETS ADJUSTMENTS	0.00	0.00	\$0.00	\$0.00	\$0.00	(\$1,012,518.12)
	Grand Total Water & Sewer Fund				4,695,482.00	1,369,085.00	\$3,326,397.00	\$1,605,858.08	\$1,720,538.92	\$2,380,965.85

SOLID WASTE COLLECTION ENTERPRISE FUND 540



TYBEE ISLAND, GEORGIA

Fund 540 Solid Waste Collection Enterprise Fund

Overview

The Solid Waste Fund budget request for fiscal year 2019-2020 is \$1,570,060 which is an increase of \$372,095 from the current year's budget. The City contracts out the garbage and recycling collections of residential and commercial customers with Atlantic Waste Company to provide solid waste collection services.

Budget Highlights

REVENUES

The revenue budget of the Solid Waste Collection fund increased by \$79,895 due to the following reasons:

The Charges for Service revenue budget increased due proposed rate increases that may become effective in July 1, 2019. Although the City increases the solid waste rates annually based on the annual consumer price index at the end of each calendar year, these rate increases are not sufficient to cover the cost of providing garbage collection services to residents and business owners.

In February of 2019, the Finance Committee directed City staff to propose rate changes that will sufficiently cover the cost of garbage and recycling services. The staff proposed to increase the monthly fees by \$4.00 per cart for all residents and commercial businesses with the exception of the residents who have Stephens Day Homestead exemption. The Stephens Day Homestead exemption residents' monthly rate would increase by \$2.73 per cart. In addition, the staff proposed to increase the monthly administrative fee charged to customers from \$1.09 to \$5.00. Staff recommended that the City Council consider reinvesting the surplus revenue earned into infrastructure projects for the Water & Sewer Enterprise Fund. The schedule below shows the current rates billed by the City to customers, along with the rates charged by Atlantic Waste and the staff's proposed new rates.

SOLID WASTE COLLECTION RATE ANALYSIS AND NEW PROPOSED RATES									
Type of Service	City's Current Monthly Billing Rates	Atlantic Waste Monthly Fees	Approximate Number of Customers	City's Monthly Costs to Provide Service	City's Monthly Collections Estimate	City's Monthly Cash Shortfall Estimate	Proposed City Billing Rates	Collections from Proposed Billing Rates	Monthly Surplus
Garbage:									
Garbage Residential cart	\$ 16.50	\$ 15.50	2,374	\$ 49,724	\$ 49,404	\$ (320)	\$ 20.50	\$ 48,667	\$ 11,453
Stephens Day Homestead	\$ 12.27	\$ 15.50	834	\$ 49,724	\$ 49,404	\$ (320)	\$ 15.00	\$ 12,510	
Additional Garbage cart	\$ 16.50	\$ 15.50					\$ 20.50		
Garbage Commercial cart	\$ 29.96	\$ 23.90	122	\$ 2,916	\$ 3,655	\$ 739	\$ 33.96	\$ 4,143	\$ 1,227
Additional Commercial Garbage cart	\$ 29.96	\$ 23.90					\$ 33.96		
Administrative Surcharge per cart	\$ 1.09	\$ -	3351	0	\$ 3,653	\$ 3,653	\$ 3.00	\$ 10,053	\$ 10,053
Recycling									
Recycle cart	\$ 6.91	\$ 6.50	3019				\$ 10.91	\$ 32,937	\$ 13,386
Stephens Day Homestead Full time resid	\$ 4.63	\$ 6.50	34	\$ 19,845	\$ 21,019	\$ 1,174	\$ 8.63	\$ 293	
Additional Recycle cart	\$ 6.91	\$ 6.50					\$ 10.91		
Senior homestead income based		\$ 6.50					\$ 10.91		
Yard Trash									
Residential Yard Trash		\$ 4.64	2,595	\$ 12,041	0	\$ (12,041)	0	\$ -	\$ -
TOTALS				\$ 84,525	\$ 77,731	\$ (6,795)	\$ 108,604	\$ 36,120	

During the budget workshop with the City Council on April 17, 2019, the Council decided not to adopt the aforementioned proposed rate structure recommended by the Finance Department.



The initial 3 year contract with the City's solid waste hauler, Atlantic Waste ended in April of 2019. In a subsequent City Council meeting on May 9, 2019, the City Manager informed the City Council that he would not have a new contract negotiated with the City's solid waste vendor, Atlantic Waste until the fall of 2019. Therefore, the City will continue to allow the City's General Fund to supplement the weekly yard waste collections; Stephens Day Homestead discounts, and Senior citizens discounts.

Charges for Services – Budget, \$1,277,860 increased by \$360,619

Other Financing Sources – Budget, \$ 292,200 increased by \$11,476

Transfers in from the General Fund – Budget \$ 292,200

- **Transfers in General Fund – Yard Waste - \$160,000-** The City does not charge residents for yard waste removal charged by the solid waste collection vendor; the City has paid for this service from the General Fund. In order to properly report all related solid waste collection services provided to customers, the costs for those services shall be reported and budgeted in the Solid Waste Fund. This will allow the City to properly track and account for all solid waste revenue and expenses within one location.
- **Transfer in General Fund – Recycling Homestead, \$55,000.**
The City is transferring in money from the General Fund to supplement the cost of recycling services to residents who receive the Stephens Day Homestead Exemption. The City will supplement \$2.04 per month for approximately, 1,100 residents;
- **Transfer in General Fund – Recycling Seniors, \$3,200**
The City is transferring in money from the General Fund to pay the full cost of recycling services to Senior residents who are qualify for the homestead exemption.
- **Transfer in General Fund – Garbage Homestead, \$56,000.**
The City is transferring in money from the General Fund to supplement the cost of garbage services to Stephens Day Homestead residents who are qualify for the exemption.
- **Transfer in General Fund – Compactor – Recycling located at Atlantic Avenue, \$18,000.**
The City is transferring in money from the General Fund to pay the cost in full to of recycling compactor services to commercial customers who use the recycling compactor located on Atlantic Avenue.

City of Tybee Island



FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL
SOLID WASTE COLLECTION - REVENUES										
540	00	34	4110 Solid Waste Collection Chrg	633,824	146,519.00	487,305.00	373,512.66	113,792.34	469,208.65	454,397.28
540	00	34	4112 Compactors - Lovell Street	37,000	5,941.00	31,059.00	22,849.68	8,209.32	29,413.80	28,456.56
540	00	34	4115 Garbage - Stevens Day	150,120	19,458.00	130,662.00	102,075.91	28,586.09	127,790.90	121,117.36
540	00	34	4120 Recycling - Full Price	250,335	77,904.00	172,431.00	132,788.63	39,642.37	167,151.72	160,699.00
540	00	34	4123 Recycle - \$0 for Homestead	0	(47,659.00)	47,659.00	-	47,659.00	-	-
540	00	34	4125 Recycling - Discr Steven Day	3,521	3,521.00	-	37,201.92	(37,201.92)	46,556.46	44,294.03
540	00	34	4130 Recycled Materials Revenue	2,000	(2,000.00)	4,000.00	2,101.90	1,898.10	6,120.50	2,571.90
540	00	34	4131 Other Income	0	0.00	-	-	-	-	(260.30)
540	00	34	4132 Garbage Surcharge	201,060	156,935.00	44,125.00	32,710.58	11,414.42	42,394.63	41,119.19
34 Total				1,277,860	360,619.00	917,241.00	703,241.28	213,999.72	888,636.66	852,395.02
540	00	39	1201 Transfers in General Fund	0	(26,903.00)	26,903.00	-	26,903.00	-	-
540	00	39	1241 Transfer In Gen FD Yard Wa	160,000	12,202.00	147,798.00	-	147,798.00	139,352.00	156,246.24
540	00	39	1242 Transfer Gen Fd Recycle Hom	55,000	22,121.00	32,879.00	-	32,879.00	15,000.00	-
540	00	39	1243 Transfer In - Recycle-Senior	3,200	308.00	2,892.00	-	2,892.00	2,700.00	-
540	00	39	1244 Transfer In Garbage Homestead	56,000	1,165.00	54,835.00	-	54,835.00	36,397.00	26,783.74
540	00	39	1245 Transfer Compactor-Atlantic	18,000	2,583.00	15,417.00	-	15,417.00	6,551.00	-
39 Total				292,200	11,476.00	280,724.00	-	280,724.00	200,000.00	183,029.98
Grand Total				1,570,060	372,095.00	1,197,965.00	703,241.28	494,723.72	1,088,636.66	1,035,425.00

EXPENSES

The Solid Waste Collection fund expense budget for fiscal year 2020 increased by \$79,895 due to the possibility that garbage hauler, Atlantic Waste Company may request an increase in fees as a result of re-negotiating their contract that ends at the end of April.

FUND DEPT OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
SOLID WASTE COLLECTION - EXPENSES									
540 1512 51 1100	Salaries & Wages	21,000.00	1,500.00	\$19,500.00	\$0.00	\$19,500.00	\$19,500.00	\$17,944.52	
540 1512 51 1111	Accrued Vacation Adjustment	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
540 1512 51 1300	Overtime	500.00	0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$447.90	
540 1512 51 2100	Health Insurance Benefits	11,000.00	2,500.00	\$8,500.00	\$0.00	\$8,500.00	\$11,270.00	\$1,973.32	
540 1512 51 2200	FICA Social Sec Contribution	1,400.00	100.00	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00	\$969.41	
540 1512 51 2300	FICA Medicare Contribution	400.00	(100.00)	\$500.00	\$0.00	\$500.00	\$300.00	\$226.23	
540 1512 51 2400	Retirement Contributions	5,000.00	2,100.00	\$2,900.00	\$0.00	\$2,900.00	\$4,179.51	\$2,862.00	
540 1512 51 2700	Workers Compensation	500.00	500.00	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00	
	51 Total PERSONNEL	39,800.00	6,600.00	\$33,200.00	\$0.00	\$33,200.00	\$37,169.51	\$24,423.38	
540 4520 52 1100	Supplies & Materials	0.00	(10,000.00)	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	
540 4520 52 2111	Residential Pick Up- Waste	710,000.00	222,695.00	\$487,305.00	\$287,725.59	\$199,579.41	\$612,368.45	\$602,530.50	
540 4520 52 2112	Compactors - @ Lovell St.	32,000.00	941.00	\$31,059.00	\$15,272.28	\$15,786.72	\$30,106.15	\$33,451.64	
540 4520 52 2114	Recycling - Full Price Re	230,000.00	57,569.00	\$172,431.00	\$126,093.50	\$46,337.50	\$229,265.50	\$225,210.19	
540 4520 52 2115	Compactors - Atlantic St	18,000.00	1,828.00	\$16,172.00	\$3,663.33	\$12,508.67	\$8,803.66	\$10,984.44	
540 4520 52 2116	Garbage - Resident-Homes	284,000.00	61,125.00	\$222,875.00	\$85,197.11	\$137,677.89	\$0.00	(\$260.00)	
540 4520 52 2117	Recycling - Seniors	3,200.00	308.00	\$2,892.00	\$1,547.00	\$1,345.00	\$0.00	\$0.00	
540 4520 52 2118	Recycling - Homestead	55,000.00	55,000.00	\$0.00	\$11,557.00	(\$11,557.00)	\$0.00	\$0.00	
540 4520 52 2119	Yard Waste Removal	160,000.00	12,202.00	\$147,798.00	\$84,285.60	\$63,512.40	\$139,351.50	\$137,638.80	
540 4520 52 3220	Postage & Freight	6,000.00	0.00	\$6,000.00	\$522.28	\$5,477.72	\$6,309.96	\$7,003.97	
	52 Total PURCHASED CONTRACTED SERVICES	1,498,200.00	401,668.00	\$1,096,532.00	\$615,863.69	\$480,668.31	\$1,026,205.22	\$1,016,559.54	
540 4520 53 1100	Supplies & Materials	2,000.00	2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275.00	
	53 Total SUPPLIES	2,000.00	2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$275.00	
540 4520 55 1005	Indirect Allocation - A/P	4,400.00	0.00	\$4,400.00	\$2,916.64	\$1,483.36	\$4,374.96	\$6,908.82	
540 4520 55 1008	Indirect Allocation - Payroll	630.00	0.00	\$630.00	\$420.64	\$209.36	\$630.96	\$630.96	
540 4520 55 1010	Indirect Allocation - Accounting	16,100.00	0.00	\$16,100.00	\$10,704.64	\$5,395.36	\$16,056.96	\$16,056.96	
	55 Total INDIRECT	21,130.00	0.00	\$21,130.00	\$14,041.92	\$7,088.08	\$21,062.88	\$23,596.74	
540 4520 57 4000	Bad Debts	0.00	0.00	\$0.00	\$0.00	\$0.00	\$292.14	\$260.34	
	57 Total OTHER COSTS	0.00	0.00	\$0.00	\$0.00	\$0.00	\$292.14	\$260.34	
540 9000 61 1000	Contingency Fund	8,930.00	(38,173.00)	\$47,103.00	\$0.00	\$47,103.00	\$0.00	\$0.00	
	61 Total OTHER FINANCING SERVICES	8,930.00	(38,173.00)	\$47,103.00	\$0.00	\$47,103.00	\$0.00	\$0.00	
	Grand Total	1,570,060.00	372,095.00	\$1,197,965.00	\$629,905.61	\$568,059.39	\$1,084,729.75	\$1,065,115.00	

City of Tybee Island



The schedule below shows the Water and Sewer Department's five year capital improvement plan.

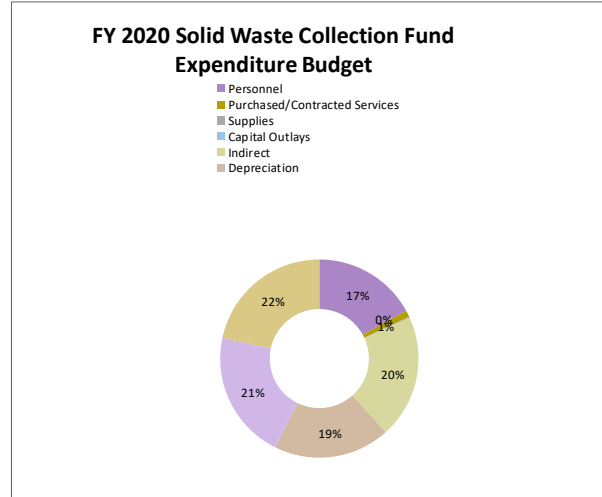
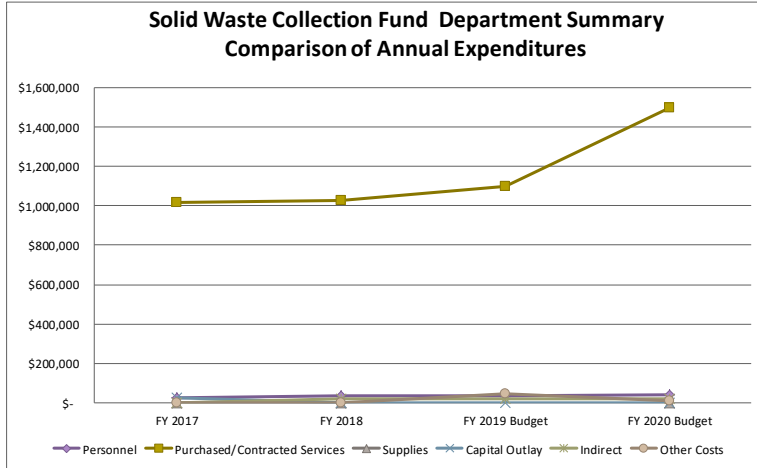
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY19	FY20	FY21	FY22	FY23	FY19-23
WATER & SEWER IMPROVEMENTS:								
2 Water Service Trucks	0	70,000	0	70,000	0	0	0	0
WWTP Screw Conveyor	0	0	0	0	0	0	0	0
Raise 3 Well Houses to Flood Plan	0	900,000	0	0	300,000	300,000	300,000	0
Rehab Fort Screven Well	0	125,000	0	125,000	0	0	0	0
Replace Water Line 2nd/Van Horn	0	500,000	0	500,000	0	0	0	0
Sewer 3/4 Ton Service Truck	0	0	0	0	0	0	0	0
Sewer add second Rotary Fan Press	0	550,000	0	550,000	0	0	0	0
Sewer Lift - Force Main # 1	0	500,000	0	0	500,000	0	0	0
Sewer Lift Force Main # 2	0	174,250	0	0	0	174,250	0	0
Sewer Lift Force Main # 10	0	75,000	0	75,000	0	0	0	0
Sewer Lift Force Main # 5	0	113,250	0	113,250	0	0	0	0
Sewer Lift Force Main # 9	0	0	0	0	0	0	0	0
Sewer Lines repairs that are identified by camera system	0	100,000	0	100,000	0	0	0	0
WWTP 50ft Diameter Clarifier	0	1,500,000	0	0	0	0	1,500,000	0
WWTP Reuse Water System	0	250,000	0	0	0	250,000	0	0
Sewer Line Replac Inlet Ave. & 17th Street	0	175,000	0	175,000	0	0		
Sewer Lift Station # 12 Rehab & Force Main Replac	0	300,000	0	300,000	0	0		
Machinery and Equipment	0	50,000	0	50,000	0	0		1,133,250
Match 15% for Storm Shutters cost of \$12,051 funded by FEMA\GEMA	0	1,808	0	1,808	0	0		500,000
Match for 12 Generators funded by FEMA\GEMA	0	65,000	0	65,000	0	0		
	0	0		0	0	0		
	0	0		0	0	0		
	0	0		0	0	0		
	0	1,808	0	1,808	0	0		
	0	65,000	0	65,000	0	0		
TOTAL WATER & SEWER CIP:	0	5,516,116	0	2,191,866	800,000	724,250	1,800,000	1,633,250



4520 Solid Waste Collection Fund

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 24,423	\$ 37,170	\$ 33,200	\$ 39,800
Purchased/Contracted Services	\$ 1,016,560	\$ 1,026,205	\$ 1,096,532	\$ 1,498,200
Supplies	\$ 275	\$ -	\$ -	\$ 2,000
Capital Outlay	\$ 23,597	\$ -	\$ -	\$ -
Indirect	\$ -	\$ 21,063	\$ 21,130	\$ 21,130
Other Costs	\$ 260	\$ 292	\$ 47,103	\$ 8,930
	\$ 1,065,115	\$ 1,084,730	\$ 1,197,965	\$ 1,570,060

	FY 2020 Budget
Personnel	\$ 39,800
Purchased/Contracted Services	\$ 1,498,200
Supplies	\$ 2,000
Capital Outlays	\$ -
Indirect	\$ 21,130
Other Costs	\$ 8,930



RIVERS END CAMPGROUND ENTERPRISE FUND 555



TYBEE ISLAND, GEORGIA

Statement of Service

River's End Campground was acquired by the City of Tybee Island in 2006 to ensure the preservation of the area. It is the only municipally-owned & operated campground in the state of Georgia, and consists of 7 acres with 115 sites. The campground features a store that offers bagged ice, sundries, souvenirs, and propane dispensary, 2 Picnic Shelters consisting of one open air pavilion (6 capacity), a screened Group Shelter (40 capacity), a TV lounge, fitness center, two bathhouses, dog park (next door) and the largest swimming pool on the island. Campground staff oversees the management of all park operations, including: general administration, revenue reporting, fiscal planning, marketing, facilities maintenance, programming, and capital development.

Mission Statement

"At River's End, our goal is to provide an optimal experience to each guest- every single day."

Service Commitment

"River's End Campground customers are the focus of everything we do. Our staff members are the most important resource in our service commitment to our guests. Every time we interact with an individual, answer the telephone, send an e-mail, or write a letter, we are making an impression on our customers. Say hello, be warm and friendly, be approachable, listen carefully, and look people directly in the eyes when speaking. Our guests are the reason we are here."

Team Focus

1. Adhere to the City of Tybee Island & River's End Campground & RV Park's policies and applicable laws.
2. Operation of the Campground office/store
3. Park maintenance and upkeep of grounds and facilities
4. Park administration, to include: revenue handling, financial/occupancy reports, marketing, and facilitating daily administrative functions of the River's End Campground & RV Park office/store.
5. Guest registration and satisfaction.
6. Store sales and customer satisfaction

Park Objectives

1. Provide exceptional customer service to each and every guest, every single day.
2. Meet and exceed sales and performance Objectives.
3. Maintain a positive online presence with a focus on retaining past customers and attracting new guests.

Objectives

1. Support staff development through training and continued education.
2. Continue to increase staff industry knowledge.
3. Continue to cross train team members.
4. Review SOP manual at regular intervals; decide what to change and update.
5. Efficiency and accuracy in cash handling and book keeping

City of Tybee Island



CITY PERSONNEL	Position Grade	FY2020		FY2019	
		Full-Time	Part-Time	Full-Time	Part-Time
RIVER'S END RV PARK & CAMPGROUND					
Campground Director	15	1		1	
Campground Office Supervisor	106	1		0	
Campground Operation Supervisor	106	1		1	
Campground Maint Worker	104	2		2	
Campground Clerk	104	4		5	
RIVER'S END RV PARK & CAMPGROUND TOTAL		9		9	

RIVER'S END CAMPGROUND & RV PARK REVENUE

FUND DEIOBJECT	ACCOUNT DESCRIPTION	FY-2020	BUDGET	FY-2019	FY-2019	FY-2019	FY-2018	FY-2017
		APPROVED BUDGET	VARIANCE FY20 VS FY19	CURRENT BUDGET	Y-T-D and ENCUMBERED	BUDGET BALANCE	ACTUAL	ACTUAL
555 00 33 1111	FEMA Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	28,270.67
555 00 33 4311	GEMA Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	3,508.45
33 Total	INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	31,779.12
555 00 34 7520	Camping Fees	1,285,000.00	10,000.00	1,275,000.00	774,185.67	500,814.33	1,363,386.56	1,247,940.27
555 00 34 7521	Camp Tent Site	68,000.00	0.00	68,000.00	31,555.30	36,444.70	71,007.87	78,062.73
555 00 34 7522	Cabin Rental Taxable	185,000.00	0.00	185,000.00	96,086.80	88,913.20	166,127.97	177,065.72
555 00 34 7523	Cabin All Taxes Exempt	500.00	0.00	0.00	0.00	0.00	0.00	0.00
555 00 34 7524	Cabin GA Sales Tax Exempt	0.00	0.00	500.00	0.00	500.00	0.00	0.00
555 00 34 7525	Camp Site Reservations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555 00 34 7526	Cabin Hotel Motel Tax Exemp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555 00 34 7527	Ice Revenues	10,000.00	0.00	10,000.00	5,688.54	4,311.46	10,722.81	10,933.86
555 00 34 7528	Propane Revenues	17,000.00	1,500.00	15,500.00	12,889.56	2,610.44	20,068.83	16,006.13
555 00 34 7529	RV Supplies Revenue	10,000.00	0.00	10,000.00	5,918.73	4,081.27	10,765.93	9,607.52
555 00 34 7530	Store Revenue	75,000.00	5,000.00	70,000.00	46,575.60	23,424.40	80,651.43	74,234.89
555 00 34 7531	Electricity Fees	0.00	0.00	0.00	0.00	0.00	0.00	3,480.90
555 00 34 7532	Vending Machine Revenue	17,000.00	0.00	17,000.00	10,670.99	6,329.01	18,738.85	17,596.06
555 00 34 7533	Trolley Ticket Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555 00 34 7534	Miscellaneous Revenue	15,000.00	2,000.00	13,000.00	13,842.84	(842.84)	19,702.42	13,309.59
555 00 34 7535	Other Revenues In House Eve	0.00	0.00	0.00	70.00	(70.00)	0.00	0.00
555 00 34 7536	Cabin Reservations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555 00 34 7537	Cabin Damage Deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555 00 34 7538	Campground Sales- Parking P	7,000.00	1,000.00	6,000.00	6,140.00	(140.00)	6,900.00	6,060.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
555 00 34 9304	Returned Item Fee's Campgrd	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Total	CHARGES FOR SERVICES	1,689,500.00	19,500.00	1,670,000.00	1,003,624.03	666,375.97	1,768,072.67	1,654,297.67
555 00 39 1201	Transfers from General Fund	0.00	0.00	0.00	0.00	0.00	818,403.50	27,946.00
555 00 39 2100	Sale of Assets - Campground	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555 00 39	Prior Year Equity	600,000.00	600,000.00	0.00	0.00	0.00	0.00	0.00
39 Total	OTHER FINANCING USES	600,000.00	600,000.00	0.00	0.00	0.00	818,403.50	27,946.00
GRAND TOTAL REVENUES		2,289,500.00	619,500.00	1,670,000.00	1,003,624.03	666,375.97	2,586,476.17	1,714,022.79

City of Tybee Island

RIVER'S END CAMPGROUND & RV PARK EXPENSES

FUND	DEPT	OBJECT	ACCOUNT DESCRIPTION	FY-2020 BUDGET REQUEST	BUDGET VARIANCE FY20 VS FY19	FY-2019 CURRENT BUDGET	FY-2019 Y-T-D and ENCUMBERED	FY-2019 BUDGET BALANCE	FY-2018 ACTUAL	FY-2017 ACTUAL	
555	6180	51	1100	Salaries & Wages	343,771.00	(10,364.00)	\$354,135.00	\$189,087.17	\$165,047.83	\$318,058.76	\$327,385.21
555	6180	51	1111	Accrued Vacation Adjustment	0.00	(3,000.00)	\$3,000.00	\$0.00	\$3,000.00	(\$7,658.72)	\$0.00
555	6180	51	1200	Part Time/Seasonal Wages	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$131.63
555	6180	51	1300	Overtime	5,000.00	0.00	\$5,000.00	\$1,256.58	\$3,743.42	\$3,363.48	\$2,479.22
555	6180	51	1400	Employee Benefits	5,400.00	0.00	\$5,400.00	\$1,600.00	\$3,800.00	\$3,000.00	\$5,400.00
555	6180	51	2100	Health Insurance Benefits	95,810.00	(9,157.00)	\$104,967.00	\$54,133.50	\$50,833.50	\$76,800.77	\$66,895.11
555	6180	51	2200	Social Security Contribution	22,168.00	(373.00)	\$22,541.00	\$11,768.52	\$10,772.48	\$19,905.43	\$20,267.73
555	6180	51	2300	Medicare Contributions	5,184.00	(151.00)	\$5,335.00	\$2,752.32	\$2,582.68	\$4,655.40	\$4,740.21
555	6180	51	2400	Retirement Contributions	31,282.00	(639.00)	\$31,921.00	\$20,755.44	\$11,165.56	\$19,567.39	\$24,738.62
555	6180	51	2410	Retirement - Pension NPL	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	6180	51	2700	Workers Compensation	4,534.00	24.00	\$4,510.00	\$2,563.00	\$1,947.00	\$4,091.87	\$3,684.84
555	6180	51	2910	Wellness Incentive	3,375.00	0.00	\$3,375.00	\$0.00	\$3,375.00	\$141.00	\$0.00
			51 Total	PERSONNEL AND BENEFITS	516,524.00	(23,660.00)	\$540,184.00	\$283,916.53	\$256,267.47	\$441,925.38	\$455,722.57
555	6180	52	1300	Service Contracts	6,300.00	0.00	\$6,300.00	\$4,241.13	\$2,058.87	\$8,953.74	\$4,959.45
555	6180	52	1325	Contract Services Class &	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	6180	52	2110	Garbage Service	5,000.00	(1,000.00)	\$6,000.00	\$2,781.28	\$3,218.72	\$3,313.02	\$5,451.61
555	6180	52	2130	Custodial Services	73,000.00	0.00	\$73,000.00	\$38,455.00	\$34,545.00	\$71,694.32	\$73,520.00
555	6180	52	2135	Pool Cleaning Service	3,600.00	0.00	\$3,600.00	\$2,400.00	\$1,200.00	\$3,780.00	\$3,300.00
555	6180	52	2200	Pest Control	5,000.00	0.00	\$5,000.00	\$3,837.00	\$1,163.00	\$5,154.00	\$4,239.00
555	6180	52	2201	Repair & Maintenance - Equipment	5,000.00	0.00	\$5,000.00	\$1,701.65	\$3,298.35	\$6,824.92	\$3,439.28
555	6180	52	2202	Repair & Maintain - Vehicle	1,000.00	0.00	\$1,000.00	\$644.62	\$355.38	\$2,264.77	\$419.42
555	6180	52	2203	Repair & Maintain - Bldgs.	10,000.00	0.00	\$10,000.00	\$3,311.62	\$6,688.38	\$8,789.24	\$11,775.08
555	6180	52	2205	Repair & Maintain - Infrastructure	15,000.00	0.00	\$15,000.00	\$1,142.50	\$13,857.50	\$16,823.39	\$11,516.70
555	6180	52	2219	Repair & Maintenance -Infrastructure	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,314.52
555	6180	52	2325	Storm Damage	6,000.00	0.00	\$6,000.00	\$3,000.63	\$2,999.37	\$5,858.09	\$0.00
555	6180	52	3100	Armored Car Service	7,000.00	0.00	\$7,000.00	\$6,816.66	\$183.34	\$7,000.00	\$7,000.00
555	6180	52	3100	Property & Liability Ins	7,000.00	0.00	\$7,000.00	\$6,816.66	\$183.34	\$7,000.00	\$7,000.00
555	6180	52	3201	Telephone/Communications	9,000.00	0.00	\$9,000.00	\$2,469.73	\$6,530.27	\$7,501.86	\$11,364.36
555	6180	52	3202	Cable, Data & Fax Lines	15,500.00	1,500.00	\$14,000.00	\$10,124.08	\$3,875.92	\$14,623.10	\$13,830.17
555	6180	52	3220	Postage & Freight	1,000.00	0.00	\$1,000.00	\$288.99	\$711.01	\$887.83	\$449.01
555	6180	52	3300	Advertising	79,000.00	19,000.00	\$60,000.00	\$46,052.53	\$13,947.47	\$59,744.74	\$83,381.01
555	6180	52	3500	Travel & Related	7,000.00	0.00	\$7,000.00	\$3,034.46	\$3,965.54	\$8,063.06	\$8,463.88
555	6180	52	3600	Dues & Fees	10,000.00	0.00	\$10,000.00	\$2,787.74	\$7,212.26	\$9,243.78	\$10,818.37
555	6180	52	3700	Education & Training	3,000.00	(1,000.00)	\$4,000.00	\$1,024.00	\$2,976.00	\$2,665.00	\$4,673.72
555	6180	52	3800	Permits, Regulatory Fees	600.00	0.00	\$600.00	\$853.60	(\$253.60)	\$600.00	\$600.00
555	6180	52	3850	Contract Labor	20,000.00	0.00	\$20,000.00	\$9,258.00	\$10,742.00	\$21,659.21	\$20,061.00
555	6180	52	3901	Credit Card Fees	50,000.00	5,000.00	\$45,000.00	\$30,016.04	\$14,983.96	\$45,399.77	\$45,776.80
555	6180	52	3950	Lodging Compensation	1,000.00	0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
			52 Total	PURCHASE CONTRACTED SERVICES	333,000.00	23,500.00	\$309,500.00	\$174,241.26	\$135,258.74	\$310,843.84	\$366,353.38
555	6180	53	1100	Supplies & Materials	22,000.00	0.00	\$22,000.00	\$12,086.90	\$9,913.10	\$25,651.13	\$21,753.09
555	6180	53	1130	Pool Cleaning Supplies	7,000.00	3,000.00	\$4,000.00	\$3,916.07	\$83.93	\$2,633.57	\$3,826.31
555	6180	53	1210	Water/Sewer Charges	23,000.00	0.00	\$23,000.00	\$12,022.72	\$10,977.28	\$22,124.47	\$23,615.41
555	6180	53	1220	Propane	1,400.00	0.00	\$1,400.00	\$704.02	\$695.98	\$1,502.58	\$1,209.32
555	6180	53	1230	Electricity	98,000.00	0.00	\$98,000.00	\$59,662.55	\$38,337.45	\$99,880.83	\$98,540.69
555	6180	53	1270	Gasoline & Diesel	800.00	0.00	\$800.00	\$194.29	\$605.71	\$555.71	\$986.01
555	6180	53	1520	Propane RV Park-COGS	9,000.00	0.00	\$9,000.00	\$5,086.32	\$3,913.68	\$8,751.87	\$7,117.82
555	6180	53	1595	Camp Store Groceries-COGS	40,000.00	0.00	\$40,000.00	\$27,818.82	\$12,181.18	\$44,603.11	\$42,372.77
555	6180	53	1596	Camp Store-RV Supplies COGS	12,000.00	0.00	\$12,000.00	\$6,552.34	\$5,447.66	\$6,387.51	\$11,504.91
555	6180	53	1600	Small Equipment	8,000.00	0.00	\$8,000.00	\$608.00	\$7,392.00	\$5,671.29	\$22,575.61
555	6180	53	1703	Over/Short	50.00	0.00	\$50.00	(\$0.08)	\$50.08	\$0.39	\$5.70
555	6180	53	1720	Uniforms	1,200.00	0.00	\$1,200.00	\$659.15	\$540.85	\$1,489.13	\$1,157.17
			53 Total	SUPPLIES	222,450.00	3,000.00	\$219,450.00	\$129,311.10	\$90,138.90	\$219,251.59	\$234,664.81
555	6180	54	1100	Capital Improvements	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,143.00
555	6180	54	1140	Site Improvement - Campground	0.00	0.00	\$0.00	\$0.00	\$0.00	\$49,500.00	\$29,295.00
555	6180	54	1310	Buildings	300,000.00	0.00	\$300,000.00	\$0.00	\$300,000.00	\$0.00	\$2,317.30
555	6180	54	2100	Machinery & Equipment	37,679.00	37,679.00	\$0.00	\$0.00	\$0.00	\$21,193.63	\$0.00
			54 Total	CAPITAL OUTLAY	337,679.00	37,679.00	\$300,000.00	\$0.00	\$300,000.00	\$70,693.63	\$69,755.30
555	6180	55	1005	Indirect Allocation - A/P	8,500.00	0.00	\$8,500.00	\$5,662.64	\$2,837.36	\$8,493.96	\$8,493.96
555	6180	55	1008	Indirect Allocation - Payroll	5,300.00	0.00	\$5,300.00	\$3,527.28	\$1,772.72	\$5,290.92	\$5,290.92
555	6180	55	1015	Indirect Allocation - HR Services	3,000.00	3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	6180	55	1012	Indirect Allocation - IT Services	20,000.00	20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	6180	55	1010	Indirect Allocation - Accounting	32,000.00	0.00	\$32,000.00	\$20,763.28	\$11,236.72	\$31,144.92	\$31,144.92
			55 Total	INDIRECT	68,800.00	23,000.00	\$45,800.00	\$29,953.20	\$15,846.80	\$44,929.80	\$44,929.80
555	6180	56	1000	Depreciation	65,000.00	13,000.00	\$52,000.00	\$0.00	\$52,000.00	\$52,866.12	\$47,750.86
			56 Total	DEPRECIATION	65,000.00	13,000.00	\$52,000.00	\$0.00	\$52,000.00	\$52,866.12	\$47,750.86
555	6180	58	2100	Interest Expense Rev Bond RE	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,665.95
555	6180	58	2220	Ameris Bond Interest Expense	72,000.00	(3,100.00)	\$75,100.00	\$44,873.39	\$30,226.61	\$83,999.19	\$84,701.12
555	6180	58	3000	Custodian Fees & Charges	0.00	0.00	\$0.00	\$0.00	\$0.00	\$1,168.75	\$1,245.84
555	6180	58	4000	Issuance Costs Amortization	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,000.00
			58 Total	DEBT SERVICE	72,000.00	(3,100.00)	\$75,100.00	\$44,873.39	\$30,226.61	\$85,167.94	\$171,612.91
555	9000	57	9001	Contingency	74,047.00	(53,919.00)	\$127,966.00	\$0.00	\$127,966.00	\$0.00	\$0.00
			57 Total	OTHER COSTS	74,047.00	(53,919.00)	\$127,966.00	\$0.00	\$127,966.00	\$0.00	\$0.00
555	9000	61	1060	Transfer to Water & Sewer Fund	600,000.00	600,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	9990	54	1100	Capitalize Improvements	0.00	0.00	\$0.00	\$0.00	\$0.00	(\$70,693.00)	(\$46,369.00)
			57 Total		600,000.00	0.00	\$0.00	\$0.00	\$0.00	(\$70,693.00)	(\$46,369.00)
			GRAND TOTAL EXPENSES	2,289,500.00	619,500.00	\$1,670,000.00	\$662,295.48	\$1,007,704.52	\$1,154,948.00	\$1,154,948.00	\$1,154,948.00

City of Tybee Island



Personnel and Benefits Budget - \$516,524

The River's End Campground and RV Park's FY2020 budget includes the replacement of a grade 108 Office Manager position, with a grade 106 Office Supervisor position reducing the personnel and benefits budget by \$23,660.

Purchased Contracted Services – Budget \$333,000

The FY2020 budget for this category of expenses increased by \$23,500 from \$309,500 to \$333,000 due to following:

- 555.6180.52.3202, Cable, Data & Fax lines item budget of \$15,500 increased by \$1,500;
- 555.6180.52.3300, Advertisement line item budget of \$79,000 increased by \$19,000;
- 555.6180.52.3700, Education & Training line item budget of \$3,000 decreased by \$1,000; and
- 555.6180.52.3901, Credit Card Fees line item budget of \$50,000 increased by \$5,000.

Supplies – Budget \$222,450

The budget for this category of expenses increased by \$3,000 from \$219,450 to \$222,450

Capital Outlay Budget \$337,679

The FY2020 budget for capital outlay increased by \$37,679 due to the following reasons:

- 555.6180.54.1310, Buildings – Budget \$300,000 remains unchanged because the project to install a new bath house will be carried-forward from FY2019 to FY2020.
- 555.6180.2100, Machinery and Equipment Budget \$37,679 was established to purchase the items shown in the Capital Improvement Plan under the FY2020 columns.

RIVER'S END CAMPGROUND - ENTERPRISE FUND 555								
PROJECT DESCRIPTIONS	Grand Total FY2020 Projects	Total 5 Year CIP	FY20	FY21	FY22	FY23	FY24	FY25
CAMPGROUND IMPROVEMENTS:								
Golf Cart Replacement	12,000	12,000	12,000	0	0	0	0	0
Tipi Installation	15,000	0	15,000	0	0	0	0	0
As-Built Layout for CG Infrastructure	8,070	8,070	8,070	0	0	0	0	0
Electric Pool Heater & Installation	0	5,000	0	5,000	0	0	0	0
New Bath House Construction - Lower	300,000	300,000	300,000	0	0	0	0	0
New Shop Construction	0	0	0	100,000	0	0	0	0
New Bath House Construction - Upper	0	300,000	0	0	300,000	0	0	0
Installation of Cabins (#9-ADA) & (#10)	0	125,000	0	0	0	125,000	0	0
Installation of Cabins (#11) & (#12)	0	100,000	0	0	0	0	100,000	0
Installation of Cabins (#13) & (#14)	0	100,000	0	0	0	0	100,000	0
Replace Cabins (#1 - #3)	0	215,000	0	0	0	0	0	215,000
Replace Cabins (#4 - #6)	0	215,000	0	0	0	0	0	215,000
Match 15% for Storm Shutter for Office Bldg Cost of \$ 17,394	2,609	2,609	2609	0	0	0	0	0
Match 15% for Storm Shutter for House Bldg Cost of \$ 3,429	0	514		514				
		0						
TOTAL RIVERS END RV & CAMPGROUND PARK CIP:	337,679	1,383,193	337,679	105,514	300,000	125,000	200,000	430,000

Other Costs – Budget \$600,000

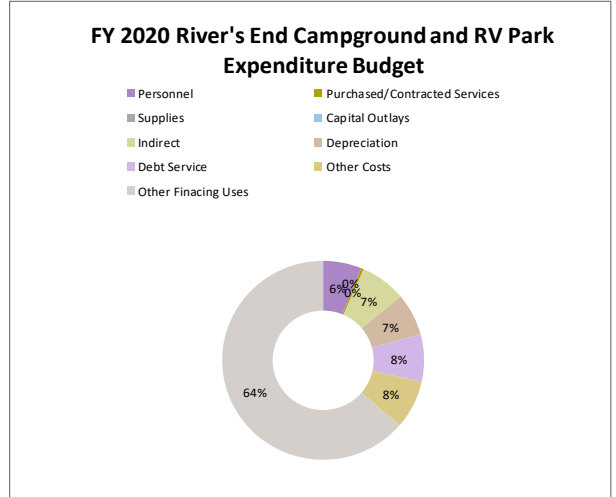
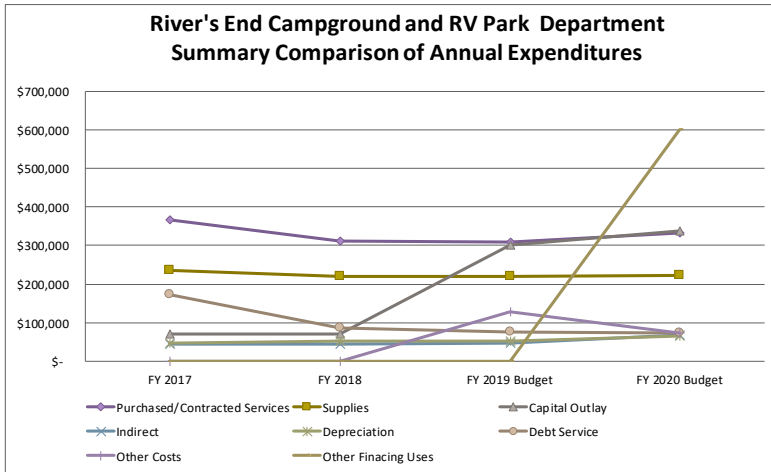
A budget of \$600,000 was established for this category in order to transfer the money to the Water & Sewer Enterprise Fund 505 to allow the Water & Sewer Department to complete some additional capital projects. 555.9000.61.1060, Transfer to Water & Sewer Fund.



6180 River's End Campground and RV Park Fund

	FY 2017	FY 2018	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 455,723	\$ 441,925	\$ 540,184	\$ 516,527
Purchased/Contracted Services	\$ 366,353	\$ 310,844	\$ 309,500	\$ 333,000
Supplies	\$ 234,665	\$ 219,252	\$ 219,450	\$ 222,450
Capital Outlay	\$ 69,755	\$ 70,694	\$ 300,000	\$ 337,679
Indirect	\$ 44,930	\$ 44,930	\$ 45,800	\$ 68,800
Depreciation	\$ 47,751	\$ 52,866	\$ 52,000	\$ 65,000
Debt Service	\$ 171,613	\$ 85,168	\$ 75,100	\$ 72,000
Other Costs	\$ -	\$ -	\$ 127,966	\$ 74,047
Other Financing Uses	\$ -	\$ -	\$ -	\$ 600,000
	\$ 1,390,790	\$ 1,225,679	\$ 1,670,000	\$ 2,289,503

	FY 2020 Budget
Personnel	\$ 58,115
Purchased/Contracted Services	\$ 3,680
Supplies	\$ 600
Capital Outlays	\$ -
Indirect	\$ 68,800
Depreciation	\$ 65,000
Debt Service	\$ 72,000
Other Costs	\$ 74,047
Other Financing Uses	\$ 600,000



SHORT TERM WORK PROGRAM



TYBEE ISLAND, GEORGIA

Short Term Work Program (STWP) Guide

The City of Tybee Island's Short Term Work Program is under development.

The Short Term Work Program (STWP) is a key implementation tool that outlines the City's goals over the next five years and strategies to achieve them. The STWP is reviewed, updated, and re-adopted annually.

The Short Term Work Program is a five-year plan of actions that the City intends to complete in order to address identified needs and goals. It will serve as an important implementation tool that allows both City Council and staff to balance and prioritize upcoming projects, to budget effectively for needs, and to identify key measures of success to assess the City's performance on the program. For citizens, the STWP offers a look ahead at projects and programs the City intends to implement, needed resources, who will be involved in implementing the projects, etc.

The STWP is a planning document – it is not a budget document. It is a tool used to help develop projects and information for budgets, but is itself only one component. Any and all cost figures in the STWP are estimates only. The document is a living document and is always subject to change, as new or different circumstances arise. A project's inclusion on the STWP does not automatically guarantee that it will be undertaken. Nor does exclusion from the STWP necessarily mean the City won't later decide to pursue a project.

Organization of the STWP

The STWP is organized in the following way:

- **Strategy:** The first column on the STWP is entitled Strategy and offers a name and brief description of each project/item.
- **Schedule:** The next section is broken down into 5 columns, each representing one of the five years in the STWP. The anticipated completion dates for STWP projects are subject to change depending on workload, priorities, funding, etc.
- **Responsibility:** This section defines which group has responsibility for implementing the associated project. As this is the City of Tybee's STWP, the City clearly has a large role and is identified as a responsible party in each of the projects. However, project implementation often requires a cooperative partnership between two or more parties. When groups are listed in this section, it is because the City intends to solicit their help.
- **Estimated Cost:** Strategies and projects in the STWP may require anywhere from some staff time, at a minimum, to the range of millions of dollars. For the purposes of comparing projects and establishing priorities, it is important to have some idea of what the project might cost or how much the City is willing to allocate toward it. The STWP is not a financial document and estimated costs should not be interpreted as a budget for each of the specific projects. Estimated costs are for long-range planning and goal setting only. Specific budgets are developed for the projects (if necessary) as a part of the City's annual fiscal budget.
- **Funding Source:** This section projects how the City plans to fund each project. As the City has primary responsibility for the projects, local funds are used for the majority of the STWP. Local funds typically include the City's annual operating budget or capital funds. If the City plans to seek grant money for a project, designated sources may include County and/or State sources. SPLOST and other capital sources play a large role in funding capital projects.
- **Success Measure:** The final section lists a project-specific measure that will allow the City to evaluate its performance and determine if a project has been completed, or, in the case of on-going projects, if progress is still being made.

City of Tybee Island



STWP Example:

The schedule below is an example of how a short-term work program (STWP) worksheet document should look like based upon the aforementioned

STRATEGY	TYPE OF STRATEGY	CALENDAR YEAR					RESPONSIBILITY	ESTIMATED COST	FUNDING SOURCE	SUCCESS MEASURE
		2018	2019	2020	2021	2022				
Hwy 80 Median - re-plant the median	Action	X					City	TBD	Local/Grants	Design is complete and grant application has been submitted
Prevent flooding from storm drains. Install all necessary backflow preventers	Action	X	X				City	TBD	Local	Out for bid. Work will commence this summer.
New School Building TMA	Planning			Ongoing			City	TBD	Local	Started investigating
Beach Showers	Action	X	X				City	TBD	Local	Investigating, Obtaining quotes for presentation to Infrastructure committee