

MAYOR
Brian West

MAYOR PRO TEM
Monty Parks

CITY COUNCIL
Bill Garbett
Spec Hosti
Tony Ploughe
Nick Sears
Kathryn Williams



CITY MANAGER
Bret Bell

CITY CLERK
Fabian Mann

ASST CITY MANAGER
Michelle Owens

CITY ATTORNEYS
Edward M. Hughes
Tracy O'Connell

CITY OF TYBEE ISLAND

**City Council
Budget Workshop
May 6, 2025 | 1:00 PM**

**Tybee Island Public Safety Complex
78 Van Horne Avenue
Tybee Island, GA 31328**

AGENDA

Call to Order

FY26 Budget Discussion

Adjournment

Individuals with disabilities who require accommodation in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact Fabian Mann at 912.472.5080 promptly to allow the City to provide reasonable accommodation.

**403 Butler Avenue
P.O. Box 2749
Tybee Island, Georgia 31328-2749**



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File Attachments for Item:

. FY26 Draft Budget

General Fund Summary of Revenues & Expenditures

	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Revenues:								
Taxes	6,082,843	5,739,355	5,426,500	5,426,500	3,875,079	5,703,850	5,817,725	7.21%
Licenses & Permits	966,796	1,043,570	930,000	930,000	456,545	980,000	930,500	0.05%
Intergovernmental Revenue	61,156	127,521	55,000	55,000	57,209	57,200	55,000	0.00%
Charges for Services	6,293,664	6,640,135	6,524,250	6,524,250	3,475,788	5,991,500	6,146,000	-5.80%
Fines & Forfeitures	929,869	972,869	990,000	990,000	657,407	885,000	855,000	-13.64%
Miscellaneous Revenues	521,072	753,032	337,420	337,420	503,294	593,995	475,950	41.06%
Other Financing Sources	2,999,361	2,995,430	2,930,000	3,143,525	1,491,770	2,675,000	2,900,000	-7.75%
Total General Fund Revenue	\$ 17,854,761	\$ 18,271,912	\$ 17,193,170	\$ 17,406,695	\$ 10,517,092	\$ 16,886,545	17,180,175	-1.30%
Expenditures:								
City Council	\$ 626,637	\$ 671,675	\$ 530,575	\$ 744,100	\$ 227,167	\$ 636,700	624,425	-16.08%
Clerk of Council	115,118	169,427	169,550	169,550	120,174	161,225	181,670	7.15%
City Manager	757,053	1,413,286	1,355,735	1,350,735	1,100,302	1,433,235	1,057,780	-21.69%
Finance	1,177,894	1,239,141	990,157	995,157	808,531	1,148,490	930,380	-6.51%
Information Technology	989,527	964,106	-	-	-	-	-	0.00%
Human Resources	427,697	562,975	559,838	566,938	415,955	553,625	584,450	3.09%
Communications & Outreach	131,564	112,444	201,750	201,750	112,114	201,750	580,700	187.83%
Municipal Court	288,266	326,133	364,339	364,339	261,640	366,480	382,900	5.09%
Police Department	4,290,525	4,680,929	4,075,260	4,068,160	2,825,277	4,067,300	4,177,850	2.70%
Code Compliance	576,707	602,971	1,647,196	1,647,196	1,009,008	1,430,280	1,458,725	-11.44%
Fire & Ocean Rescue	2,359,081	2,574,085	2,444,668	2,444,668	1,538,212	2,207,255	2,374,175	-2.88%
Public Works	3,153,291	3,519,821	3,570,550	3,570,550	2,413,202	3,517,482	3,542,210	-0.79%
Community Development	293,789	298,572	384,420	384,420	257,074	388,650	371,235	-3.43%
Other Uses	833,305	1,003,012	899,132	899,132	691,245	938,022	913,675	1.62%
Total General Fund Expenditures	\$ 16,020,454	\$ 18,138,577	\$ 17,193,170	\$ 17,406,695	\$ 11,779,901	\$ 17,050,493	17,180,175	-1.30%
Beginning Fund Balance	\$ 15,714,194	\$ 15,100,748	\$ 10,789,104	\$ 10,789,104	\$ 10,789,104	\$ 10,789,104	\$ 6,754,807	
Annual Income / (Loss) + Reserve	2,516,894	814,609	-	-	(669,247)	(163,948)	(200,000)	
Transfer to Separate Fund*	-	-	(3,063,262)	(3,063,262)	(3,063,262)	(3,063,262)	-	
Budget Amendments	-	-	-	(213,525)	(213,525)	(213,525)	-	
Transfer for Capital Projects	(3,130,340)	(5,126,253)	-	-	(593,562)	(593,562)	(366,000)	
Ending Fund Balance	\$ 15,100,748	\$ 10,789,104	\$ 7,725,842	\$ 7,512,317	\$ 6,249,508	\$ 6,754,807	\$ 6,188,807	

*Savings for beach nourishment separated from General Fund to stand alone fund

General Fund
Detailed Revenues

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Taxes									
31-1100	General Property Tax	\$ 2,696,900	\$ 2,578,691	\$ 2,125,000	\$ 2,125,000	\$ 1,667,162	\$ 2,600,000	\$ 2,700,000	27.06%
31-1310	Motor Vehicle Tax (MVT)	5,360	4,421	5,500	5,500	2,895	4,225	4,225	-23.18%
31-1315	MV Title Ad Valorem Tax (TAV)	168,289	158,526	150,000	150,000	95,367	145,000	150,000	0.00%
31-1340	Recording Tax (Intangibles)	23,534	19,215	25,000	25,000	6,433	15,000	15,000	-40.00%
31-1600	Real Estate Transfer Tax	27,486	22,529	25,000	25,000	7,334	20,000	20,000	-20.00%
31-1710	Franchise Tax - Electric	333,529	364,483	365,000	365,000	420,124	420,125	420,000	15.07%
31-1750	Franchise Tax - Cable	153,038	144,296	150,000	150,000	65,824	130,000	130,000	-13.33%
31-1760	Franchise Tax - Telephone	6,318	5,147	6,000	6,000	1,880	3,500	3,500	-41.67%
31-3100	Local Option Sales Tax (LOST)	1,896,709	1,689,439	1,850,000	1,850,000	1,058,971	1,650,000	1,650,000	-10.81%
31-3103	Energy Excise Tax	69,930	37,319	50,000	50,000	21,831	40,000	40,000	-20.00%
31-4200	Alcoholic Beverage Excise Tax	195,187	184,726	175,000	175,000	97,824	165,000	175,000	0.00%
31-4300	Local Alcoholic Beverage Tax	253,278	254,524	225,000	225,000	132,525	215,000	215,000	-4.44%
31-6200	Insurance Premium Tax	253,285	276,039	275,000	275,000	296,909	296,000	295,000	7.27%
	Total Taxes	6,082,843	5,739,355	5,426,500	5,426,500	3,875,079	5,703,850	5,817,725	7.21%
Licenses & Permits									
32-1000	Business & Occupational Licenses	114,530	91,815	100,000	100,000	42,703	65,000	65,000	-35.00%
32-3000	Regulatory Fees (Alcoholic Bev)	72,479	163,139	135,000	135,000	189,230	200,000	175,000	29.63%
32-3101	Building Permits & Inspections	159,700	257,276	175,000	175,000	163,998	200,000	175,000	0.00%
32-3200	Film Permitting Fee	22,875	13,600	10,000	10,000	5,600	6,500	6,500	-35.00%
32-3912	Short-term Rental (STR) License	566,664	507,095	500,000	500,000	49,062	500,000	500,000	0.00%
32-3900	Other Licenses & Permits	26,093	7,975	5,500	5,500	4,200	5,500	5,500	0.00%
32-2300	Golf Cart Inspection	4,455	2,670	4,500	4,500	1,752	3,000	3,500	-22.22%
	Total Licenses & Permits	966,796	1,043,570	930,000	930,000	456,545	980,000	930,500	0.05%
Intergovernmental Revenue									
33-4000	State Governmental Grants	\$ 52,126	\$ 125,246	\$ 55,000	\$ 55,000	\$ 57,209	\$ 57,200	\$ 55,000	0.00%
33-6000	Misc. Grant	9,030	2,275	-	-	-	-	-	0.00%
	Total Intergovernmental Revenue	61,156	127,521	55,000	55,000	57,209	57,200	55,000	0.00%

General Fund Expenditures
City Council - 1110

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Council Salaries	\$ 37,200	\$ 49,400	\$ 62,400	\$ 62,400	\$ 46,800	\$ 62,400	\$ 62,400	0.00%
51-1400	Employee Other Benefits	8,400	8,300	8,400	8,400	6,300	8,400	8,400	0.00%
51-2100	Insurance Benefits	515	503	500	500	330	450	6,500	1200.00%
51-2200	FICA Taxes	3,488	4,414	4,775	4,775	4,062	5,425	5,425	13.62%
	Total Personnel	49,603	62,617	76,075	76,075	57,492	76,675	82,725	8.74%
Services									
52-1000	Legal	428,391	299,898	400,000	400,000	133,822	300,000	300,000	-25.00%
52-1200	Contract Services	-	45,875	-	-	-	-	-	0.00%
52-1204	Ethics Committee	780	240	1,500	1,500	-	-	1,000	-33.33%
52-3500	Travel & Training	20,798	33,830	31,500	31,500	20,432	27,500	27,650	-12.22%
52-3600	Dues & Membership	14,084	11,304	14,000	14,000	9,743	11,500	8,050	-42.50%
52-2900	Special Events	-	201,740	-	213,525	-	213,525	200,000	-6.33% (1)
	Total Services	464,053	592,887	447,000	660,525	163,997	552,525	536,700	-18.75%
Supplies & Equipment									
53-1100	Supplies & Equipment	112,981	16,171	7,500	7,500	5,678	7,500	5,000	-33.33%
	Total Supplies & Equipmen	112,981	16,171	7,500	7,500	5,678	7,500	5,000	-33.33%
	Total City Council	626,637	671,675	530,575	744,100	227,167	636,700	624,425	-16.08%

Significant Variances Explanation:

(1) Created special event budget - funded through reserves in economic stabilization fund balance

General Fund Expenditures Expenditure Detail - Council

3500 - Travel & Training	
Cities United (Atlanta)	19,500
GMA Convention (Savannah)	7,000
Newly Elected Officials	<u>1,150</u>
Total	27,650

3600 - Dues & Membership	
Coastal Region Metro Planning (CORE)	3,000
Coastal Regional Commission of GA	4,050
Georgia Municipal Association (GMA)	<u>1,000</u>
Total	8,050

General Fund Expenditures
Clerk of Council - 1130

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 73,043	\$ 87,349	\$ 86,019	\$ 83,019	\$ 53,822	\$ 75,775	\$ 83,105	0.10%
51-1400	Employee Other Benefits	4,710	4,270	1,650	1,650	-	-	1,500	-9.09%
51-2100	Insurance Benefits	10,261	10,867	10,750	7,475	3,575	6,325	11,035	47.63%
51-2200	FICA Taxes	5,786	6,861	6,706	6,706	4,087	5,800	6,470	-3.52%
51-2400	Retirement	3,425	6,242	4,825	8,100	6,074	8,100	6,060	-25.19%
	Total Personnel	97,225	115,589	109,950	106,950	67,558	96,000	108,170	1.14%
Services									
52-1125	Election Expense	-	4,887	-	-	-	-	-	0.00%
52-1200	Contract Services / Software	-	29,395	43,500	46,500	44,283	52,275	44,800	-3.66%
52-3500	Travel & Training	4,622	4,001	7,000	7,000	1,909	4,000	4,000	-42.86%
52-3600	Dues & Membership	255	3,964	600	600	450	450	200	-66.67%
52-3930	Record Management	6,632	6,186	5,500	5,500	3,642	5,500	22,000	300.00% (1)
	Total Services	11,509	48,433	56,600	59,600	50,284	62,225	71,000	19.13%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,384	5,405	3,000	3,000	2,332	3,000	2,500	-16.67%
	Total Supplies & Equipmen	6,384	5,405	3,000	3,000	2,332	3,000	2,500	-16.67%
	Total Clerk of Council	115,118	169,427	169,550	169,550	120,174	161,225	181,670	7.15%

Significant Variances Explanation:

(1) Includes digital records storage LaserFische

General Fund Expenditures
Expenditure Detail - Clerk of Council

1200 - Contract Services / Software	
JustFOIA - Open Records Program	3,800
CivicPlus - Municode Codification	3,600
CivicPlus - Agenda/Meeting Program	3,600
City Cell Phone	550
City Hall Janitorial Services	<u>33,250</u>
Total	44,800

3930 - Records Management	
Secure Solutions - Offsite Records Storage	5,500
Laserfiche - Digital Records Storage	<u>16,500</u>
Total	22,000

3500 - Travel & Training	
CVIQG Clerks Conference (2x)	2,500
CVIQG Clerks Training Courses	1,000
GMA Convention	<u>500</u>
Total	4,000

3600 - Dues & Membership	
Clerks Association	<u>200</u>
Total	200

General Fund Expenditures
City Manager - 1320

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 362,799	\$ 468,347	\$ 491,536	\$ 491,536	\$ 347,920	\$ 493,750	\$ 303,375	-38.28%
51-1400	Employee Other Benefits	12,984	10,954	9,157	10,157	6,377	7,725	7,350	-27.64%
51-2100	Insurance Benefits	57,512	51,585	78,400	78,400	49,709	62,500	37,005	-52.80%
51-2200	FICA Taxes	28,205	32,412	36,802	36,802	27,625	38,360	23,775	-35.40%
51-2400	Retirement	17,117	31,209	28,940	28,940	24,294	32,400	18,225	-37.02%
	Total Personnel	478,617	594,507	644,835	645,835	455,925	634,735	389,730	-39.65%
Services									
52-1200	Contract Services / Software	244,210	783,187	683,900	682,900	625,199	775,000	648,550	-5.03%
52-3500	Travel & Training	4,245	3,474	5,100	5,100	8,370	10,000	5,000	-1.96%
52-3600	Dues & Membership	5,007	1,581	4,400	4,400	70	1,000	4,500	2.27%
	Total Services	253,462	788,242	693,400	692,400	633,639	786,000	658,050	-4.96%
Supplies & Equipment									
53-1100	Supplies & Equipment	24,974	30,537	17,500	12,500	10,738	12,500	10,000	-20.00%
	Total Supplies & Equipmen	24,974	30,537	17,500	12,500	10,738	12,500	10,000	-20.00%
	Total City Manager	757,053	1,413,286	1,355,735	1,350,735	1,100,302	1,433,235	1,057,780	-21.69% (1)

Significant Variances Explanation:

- (1) Separate department for communications and community outreach developed

General Fund Expenditures
Expenditure Detail - City Manager 1320

1200 - Contract Services / Software		3500 - Travel & Training	
Strategic Planning Consulting	72,000	GMA	<u>5,000</u>
Dune Monitoring Project	87,000	Total	5,000
Federal Advocacy Services	60,000		
State Advocacy Services	58,000		
City issued cellphones	1,250		
IT - BigLeaf (IT backup)	17,500	3500 - Travel & Training	
IT - Cyber Security	21,000	ICMA	<u>4,500</u>
IT - Microsoft 365 subscription	46,200	Total	4,500
IT - Cloud Servers (Expedient)	54,600		
IT - Managed Services Contract (Infinity)	<u>231,000</u>		
Total	648,550		

General Fund Expenditures
Finance - 1510

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 347,149	\$ 368,034	\$ 348,723	\$ 348,723	\$ 267,956	\$ 350,450	\$ 267,375	-23.33%
51-1400	Employee Other Benefits	15,750	17,370	7,549	7,549	6,625	7,375	5,400	-28.47%
51-2100	Insurance Benefits	61,544	65,820	70,471	70,471	50,942	66,000	71,060	0.84%
51-2200	FICA Taxes	27,269	29,531	27,254	27,254	20,838	27,430	22,775	-16.43%
51-2400	Retirement	26,235	31,209	33,765	33,765	24,294	32,395	32,495	-3.76%
	Total Personnel	477,947	511,964	487,762	487,762	370,655	483,650	399,105	-18.18% (1)
Services									
52-1200	Contract Services / Software	168,468	213,138	106,815	106,815	96,383	106,815	100,250	-6.15%
52-2320	Leased Equipment	-	-	23,780	23,780	9,893	25,000	17,550	100.00%
52-3100	Property & Liability Insurance	170,193	173,586	146,000	146,000	121,005	146,000	150,000	2.74%
52-3300	Public Notices	1,158	1,786	1,500	1,500	1,222	1,750	2,000	33.33%
52-3500	Travel & Training	5,323	1,547	5,000	5,000	1,970	2,500	6,000	20.00%
52-3600	Dues & Membership	888	2,247	1,625	1,625	1,000	1,250	3,025	86.15%
52-3990	CC & Bank Service Charges	332,717	327,606	175,000	175,000	175,442	325,000	175,000	0.00%
	Total Services	678,747	719,910	459,720	459,720	406,915	608,315	453,825	-1.28%
Supplies & Equipment									
53-1100	Supplies & Equipment	12,795	-	12,575	17,575	9,401	17,575	21,500	22.33%
53-1230	City Hall Utilities	-	-	22,100	22,100	17,397	31,450	48,450	100.00%
52-3220	Postage & Freight	8,405	7,267	8,000	8,000	4,163	7,500	7,500	-6.25%
	Total Supplies & Equipmen	21,200	7,267	42,675	47,675	30,961	56,525	77,450	62.45%
	Total Finance	1,177,894	1,239,141	990,157	995,157	808,531	1,148,490	930,380	-6.51%

Significant Variances Explanation:

(1) Eliminated one full-time position

General Fund Expenditures

Expenditure Detail - Finance 1510

1200 - Contract Services / Software

Audit	50,000
City issued cellphones	1,250
County Tax Administration	22,000
Civic Plus - Lodging Tax	15,000
Financial Software Annual Service Cost	<u>12,000</u>
Total	100,250

3600 - Dues & Membership

Finance Officers Association	1,000
Institute for Public Accountants	525
Institute for Public Procurement	500
Smartsheets	<u>1,000</u>
Total	3,025

2320 - Leased Equipment

Copier(s) - hardware for all City Hall	7,550
Copier(s) - software for all City Hall	5,000
Postage Machine	<u>5,000</u>
Total	17,550

1100 - Supplies & Equipment

Banking and security supplies	1,500
Computer supplies	5,000
Office supplies for City Hall - paper, water,	<u>15,000</u>
Total	21,500

3500 - Travel & Training

GFOA & GGFOA Training(s)	2,500
GAAP Updates	1,000
Payroll and AP Training(s)	<u>2,500</u>
Total	6,000

1230 - Utilities

Momentum (phones for City Hall)	12,900
Internet for City Hall	3,600
Water / Sewer for City Hall	2,000
AT&T Internet Backup	15,550
Electric for City Hall	<u>14,400</u>

General Fund Expenditures
Information Technology - Discontinued

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 125,905	\$ 60,885	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
51-1300	Overtime	3,156	1,338	-	-	-	-	-	0.00%
51-1400	Employee Other Benefits	11,117	4,712	-	-	-	-	-	0.00%
51-2100	Insurance Benefits	16,367	8,055	-	-	-	-	-	0.00%
51-2200	FICA Taxes	10,820	6,136	-	-	-	-	-	0.00%
51-2400	Retirement	6,847	6,242	-	-	-	-	-	0.00%
	Total Personnel	174,212	87,368	-	-	-	-	-	0.00%
Services									
52-1200	Contract Services / Software	689,297	876,738	-	-	-	-	-	0.00%
52-2200	Equipment Maintenance	13,688	-	-	-	-	-	-	0.00%
52-2320	Equipment Rental	25,895	-	-	-	-	-	-	0.00%
52-3500	Travel & Training	-	-	-	-	-	-	-	0.00%
	Total Services	728,880	876,738	-	-	-	-	-	0.00%
Supplies & Equipment									
53-1100	Supplies & Equipment	86,435	-	-	-	-	-	-	0.00%
	Total Supplies & Equipmen	86,435	-	-	-	-	-	-	0.00%
	Total Information Technology	989,527	964,106	-	-	-	-	-	0.00%

Significant Variances Explanation:

(1)

General Fund Expenditures
Human Resources - 1540

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 99,878	\$ 136,168	\$ 147,710	\$ 147,710	\$ 101,285	\$ 143,850	\$ 150,675	2.01%
51-1400	Employee Other Benefits	4,122	6,714	2,754	2,754	3,400	3,400	2,550	-7.41%
51-2100	Insurance Benefits	13,332	17,424	22,983	22,983	16,148	21,775	22,600	-1.67%
51-2200	FICA Taxes	7,684	10,621	11,511	11,511	7,661	11,265	11,725	1.86%
51-2400	Retirement	6,847	6,242	9,645	9,645	6,074	8,100	12,150	25.97%
	Total Personnel	131,863	177,169	194,603	194,603	134,568	188,390	199,700	2.62%
Services									
52-1200	Contract Services / Software	61,999	32,615	32,800	32,800	30,211	35,000	43,000	31.10%
52-2700	Workers Compensation Insurance	178,527	307,057	270,485	277,585	227,093	277,585	280,850	1.18%
52-3500	Travel & Training	1,705	39,868	15,000	15,000	6,929	10,500	11,000	-26.67%
52-3600	Dues & Membership	639	1,652	1,200	1,200	394	650	800	-33.33%
52-2900	Employee Wellness Programs	44,234	620	40,250	40,250	15,784	40,000	44,000	9.32%
	Total Services	287,104	381,812	359,735	366,835	280,411	363,735	379,650	3.49%
Supplies & Other									
53-1100	Supplies & Equipment	2,076	920	3,000	3,000	976	1,500	5,100	70.00% (1)
53-1700	Other - United Way Contribution	6,654	3,074	2,500	2,500	-	-	-	-100.00%
	Total Supplies & Other	8,730	3,994	5,500	5,500	976	1,500	5,100	-7.27%
	Total Human Resources	427,697	562,975	559,838	566,938	415,955	553,625	584,450	3.09%

Significant Variances Explanation:

(1) Includes IT upgrades and hardware replacements

General Fund Expenditures
Expenditure Detail - Human Resources 1540

1200 - Contract Services / Software	
Drug Screens	13,000
City issued cellphone	500
Background Checks	10,000
3rd Party HR Assistance	5,000
Employee Engagement (Newsletter, Surveys)	3,500
Recruitment	<u>11,000</u>
Total	43,000
2900 - Employee Wellness & Benefit Programs	
Employee Annual Training	15,000
Employee Appreciation Lunches and Awards	14,000
Wellness Program Supplies	<u>15,000</u>
Total	44,000 **

**\$30,000 funded from United Healthcare

General Fund Expenditures
Communications & Outreach - 1570

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,115	100.00%
51-1400	Employee Other Benefits	-	-	-	-	-	-	4,500	100.00%
51-2100	Insurance Benefits	-	-	-	-	-	-	38,740	100.00%
51-2200	FICA Taxes	-	-	-	-	-	-	17,150	100.00%
51-2400	Retirement	-	-	-	-	-	-	18,200	100.00%
	Total Personnel	-	-	-	-	-	-	297,705	100.00%
Services									
52-1200	Contract Services / Software	-	-	-	-	-	-	92,805	100.00%
52-1260	South Beach District	48,070	63,629	140,000	140,000	86,930	140,000	-	-100.00%
52-1265	Mainstreet	83,494	48,815	61,750	61,750	25,184	61,750	73,800	19.51%
52-1266	Historic Preservation	-	-	-	-	-	-	15,210	100.00%
52-3300	Advertising & Promotions	-	-	-	-	-	-	7,080	100.00%
52-3500	Travel & Training	-	-	-	-	-	-	6,000	100.00%
52-3600	Dues & Membership	-	-	-	-	-	-	300	100.00%
52-2900	Special Events	-	-	-	-	-	-	84,800	100.00%
	Total Services	131,564	112,444	201,750	201,750	112,114	201,750	279,995	38.78%
Supplies & Other									
53-1100	Supplies & Equipment	-	-	-	-	-	-	3,000	100.00%
	Total Supplies & Other	-	-	-	-	-	-	3,000	100.00%
	Total Communications & Outreach	131,564	112,444	201,750	201,750	112,114	201,750	580,700	187.83% (1)

Significant Variances Explanation:

(1) New department created separate from City Manager

General Fund Expenditures
Expenditure Detail - Communications & Outreach 1570

1200 - Contract Services / Software

Cable Cast	3,400
Adobe	8,500
Mail Chimp	900
Canva Pro	119
Civic Plus	30,000
Hamilton Creative	20,000
Engagement HQ	11,000
Civic Rec	9,500
Page Freezer Archiving	5,856
City cellphones	1,500
Storage	2,030
Total	92,805

1265 - Mainstreet

Board training and education	1,000
Professional development	1,590
Travel	3,065
Advertising and promotions	15,000
Dues and memberships	625
Special events	5,000
Contract services - Downtown Development	47,520
Total	73,800

1266 - Historic Preservation

Central island Natl. District Outreach	1,000
Membership/Dues	560
Education/Communication	3,950
Travel/Training	3,025
Contract Services	6,500
Special Programs/ Events	175
Total	15,210

3300 - Advertising & Promotions

Billboards	4,080
Swag Items	2,000
Social Media Campaigns	1,000
Total	7,080

2900 - Special Events

Labor Day	35,000
July 4th	22,000
New Years Eve	25,000
Other	2,800
Total	84,800

General Fund Expenditures
Municipal Court - 2650

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 179,970	\$ 199,809	\$ 213,113	\$ 213,113	\$ 155,802	\$ 217,300	\$ 218,050	2.32%
51-1400	Employee Other Benefits	10,250	8,955	4,950	4,950	4,950	4,950	4,500	-9.09%
51-2100	Insurance Benefits	30,169	35,001	38,975	38,975	39,354	52,800	54,450	39.70%
51-2200	FICA Taxes	14,567	15,809	16,681	16,681	12,376	17,000	17,100	2.51%
51-2400	Retirement	10,266	12,484	14,470	14,470	12,147	16,200	18,200	25.78%
	Total Personnel	245,222	272,058	288,189	288,189	224,629	308,250	312,300	8.37%
Services									
52-1200	Contract Services / Software	9,459	7,348	12,600	12,600	1,800	3,600	5,100	-59.52%
52-1101	Judge	2,400	2,400	2,400	2,400	1,570	2,400	2,400	0.00%
52-1211	Attorney(s)	18,229	20,150	37,600	37,600	17,490	36,000	37,600	0.00%
52-3500	Travel & Training	6,379	11,352	14,900	14,900	10,651	10,500	11,000	-26.17%
52-3600	Dues & Membership	465	210	1,250	1,250	580	730	1,600	28.00%
	Total Services	36,932	41,460	68,750	68,750	32,091	53,230	57,700	-16.07%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,112	12,615	7,400	7,400	4,920	5,000	12,900	74.32%
	Total Supplies & Equipmen	6,112	12,615	7,400	7,400	4,920	5,000	12,900	74.32%
	Total Municipal Court	288,266	326,133	364,339	364,339	261,640	366,480	382,900	5.09%

Significant Variances Explanation:

(1)

General Fund Expenditures
Expenditure Detail - Municipal Court 2650

1200 - Contract Services / Software

Interpreter	800
Phones	3,100
Other	<u>1,200</u>
Total	5,100

1211 - Attorneys

Public Defender	32,800
Solicitor	<u>4,800</u>
Total	37,600

3500 - Travel and Training

Clerks	3,500
Director	500
Judge	3,500
Leadership Savannah	<u>3,500</u>
Total	11,000

3600 - Dues

Judge	500
Clerks	800
Director	<u>300</u>
Total	1,600

1100 - Supplies & Equipment

Uniforms	900
Books	3,000
Computer upgrades	3,000
Office & courtroom supplies	<u>6,000</u>
Total	12,900

General Fund Expenditures
Police Department - 3210

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 2,589,215	\$ 2,841,108	\$ 2,325,455	\$ 2,212,345	\$ 1,513,434	\$ 2,210,000	\$ 2,326,175	5.15%
51-1400	Employee Other Benefits	50,490	51,100	56,400	56,400	20,675	22,000	53,520	-5.11%
51-2100	Insurance Benefits	445,358	431,919	413,650	406,550	271,505	375,000	374,000	-8.01%
51-2200	FICA Taxes	199,336	222,180	171,012	171,012	117,071	170,750	175,505	2.63%
51-2400	Retirement	154,387	169,581	156,730	156,730	138,343	188,050	179,600	14.59%
	Total Personnel	3,438,786	3,715,888	3,123,247	3,003,037	2,061,028	2,965,800	3,108,800	3.52%
Services									
52-1200	Contract Services / Software	197,435	292,761	382,123	382,123	324,686	375,000	349,525	-8.53%
52-1195	Code Enforcement	85,107	65,768	-	-	-	-	-	0.00%
52-2201	Building Maintenance	9,999	4,007	1,500	19,850	9,972	19,000	4,000	-79.85%
52-2200	Vehicle / Equipment Maintenance	12,289	34,307	20,000	20,000	7,931	20,000	24,500	22.50%
52-2320	Vehicle / Equipment Lease(s)	189,713	280,565	225,000	262,205	225,736	300,000	287,000	9.46%
52-3500	Travel & Training	61,373	54,380	66,000	66,000	22,966	40,000	54,000	-18.18%
52-3600	Dues & Membership	1,274	1,429	2,500	2,500	1,015	1,500	1,500	-40.00%
	Total Services	557,190	733,217	697,123	752,678	592,306	755,500	720,525	-4.27%
Supplies & Other									
53-1100	Supplies & Equipment	193,151	127,094	93,760	93,760	38,117	93,000	91,500	-2.41%
53-1115	Ammunition	11,283	2,947	3,000	3,000	2,982	3,000	10,000	233.33%
53-1230	Utilities	-	-	78,130	135,685	78,991	145,000	142,025	100.00%
53-1270	Fuel	84,738	94,184	70,000	70,000	50,303	95,000	95,000	35.71%
53-1700	Community Police Programs	5,377	7,599	10,000	10,000	1,550	10,000	10,000	0.00%
	Total Supplies & Other	294,549	231,824	254,890	312,445	171,943	346,000	348,525	11.55%
	Total Police Department	4,290,525	4,680,929	4,075,260	4,068,160	2,825,277	4,067,300	4,177,850	2.70%

Significant Variances Explanation:

- (1)
- (2)
- (3)

General Fund Expenditures
Expenditure Detail - Police 3210

1200 - Contract Services / Software		3500 - Travel & Training	
Axon Cameras - Body & Taser	88,900	Hotels & Travel	35,000
Axon Cameras - Drones	28,000	Conferences & Academy	14,000
Axon Cameras - Fleet	41,010	New Hires	<u>5,000</u>
CLEAR Software	3,150	Total	54,000
Cloud Gavel Warrant Software	1,700		
Champion Fire	2,730	1100 - Supplies & Equipment	
Chatham EMS	3,000	Custodial	9,000
Ergotech Controls (INS)	6,065	CID	2,500
Flock cameras	73,500	Misc	1,500
GTA	5,275	Body Armor	10,000
Janitorial	35,360	Gear	4,500
LEADS	4,160	Uniforms	35,000
NetMotion	2,400	Protective equipment	20,000
Remote Technology	3,300	LIDAR - handhelds	4,000
PowerDMS	6,930	MDTs - computers	<u>5,000</u>
SSI & SSI LPR	38,700	Total	91,500
State Certification	375		
Tyler Technology	1,020	1230 - Utilities	
Vector Solutions	1,950	AT&T Firstnet	43,200
Vigilant	<u>2,000</u>	AT&T (service backup)	14,400
Total	349,525	Water / sewer	3,000
		Electric / gas	35,000
2200 - Vehicle/Equipment Maintenance		Comcast (internet / cable)	23,575
Patrol Units & Equipment	20,000	Nextiva (phones)	7,250
Windows Upgrade & MDT Setup	2,500	Verizon wireless (squads, tablets)	<u>15,600</u>
MRAP	1,000	Total	142,025
FLOCK Repairs	<u>1,000</u>		
Total	24,500	1700 - Community Police Programs	
		Community Outreach	8,000
2201 - Building Maintenance		Recruitment	<u>2,000</u>
Generator	2,000	Total	10,000
Building & AC repairs / maintenance	1,000		
Sally Port	<u>1,000</u>		
Total	4,000		

General Fund Expenditures
Code Compliance - 3310

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 278,173	\$ 318,198	\$ 797,865	\$ 797,865	\$ 535,654	\$ 751,250	\$ 753,135	-5.61%
51-1400	Employee Other Benefits	2,850	5,205	21,650	21,650	9,015	9,075	16,500	-23.79%
51-2100	Insurance Benefits	47,439	47,924	159,800	159,800	70,931	100,500	127,025	-20.51%
51-2200	FICA Taxes	21,584	24,504	62,591	62,591	41,612	58,175	58,775	-6.10%
51-2400	Retirement	23,963	31,209	77,175	77,175	54,662	73,000	66,750	-13.51%
	Total Personnel	374,009	427,040	1,119,081	1,119,081	711,874	992,000	1,022,185	-8.66%
Services									
52-1200	Contract Services / Software	86,399	70,846	195,785	195,785	134,398	175,000	130,785	-33.20%
52-2200	Vehicle / Equipment Maintenance	65,804	58,845	35,500	35,500	1,040	7,500	54,500	53.52%
52-2201	Building Maintenance	-	-	78,500	78,500	46,474	78,500	31,500	100.00%
52-2320	Vehicle / Equipment Lease(s)	4,488	4,109	57,335	57,335	20,488	38,650	60,175	4.95%
52-3500	Travel & Training	-	-	15,500	15,500	8,342	15,500	15,500	0.00%
52-3600	Dues & Membership	-	-	3,150	3,150	1,080	3,130	3,130	-0.63%
	Total Services	156,691	133,800	385,770	385,770	211,822	318,280	295,590	-23.38% (1)
Supplies & Other									
53-1100	Supplies & Equipment	39,410	34,294	70,500	70,500	28,669	40,000	64,000	-9.22%
53-1230	Utilities	-	-	56,845	56,845	47,790	65,000	61,950	100.00%
53-1270	Fuel	6,597	7,837	15,000	15,000	8,853	15,000	15,000	0.00%
	Total Supplies & Other	46,007	42,131	142,345	142,345	85,312	120,000	140,950	-0.98%
	Total Code Compliance	576,707	602,971	1,647,196	1,647,196	1,009,008	1,430,280	1,458,725	-11.44%

Significant Variances Explanation:

(1) Cost savings from discontinued use of STR software program

General Fund Expenditures

Expenditure Detail - Code Compliance 3310

1200 - Contract Services / Software

Passport - Parking App	20,000
Tyler Technology - Financial Software	4,885
Windcave - credit card processor for parking kiosks	60,000
Lenslock - bodycam software	14,000
Ticket writing software	24,250
Penn Credit - Collections service	7,650
Total	<u>130,785</u>

2200 - Vehicle & Equipment Maintenance

UI Boards, CPU PCB, printers, cables	25,000
Beach Wheelchair / Beachable Tybee	10,000
Handhelds	4,500
Vehicles	15,000
Total	<u>54,500</u>

2201 - Building Maintenance

Front Façade Upgrades	15,000
Painting, floor repair, ceiling tiles, bathroom, upgrades	9,000
Generator	2,500
Kennel upgrades	5,000
Total	<u>31,500</u>

2320- Vehicle / Equipment Leases

Vehicles - current leases 5 cars, 4 trucks	60,175
Total	<u>60,175</u>

1100 - Supplies & Equipment

Animal Services	12,000
Uniforms	15,000
Signs	12,000
Meter / kiosk machine parts	10,000
Office supplies	10,000
Computer / office equipment	5,000
Total	<u>64,000</u>

1230 - Utilities

Internet - comcast	14,850
Water / Sewer	3,500
Electric	11,300
Nextiva (phones)	1,500
AT&T Firstnet - cell phones, hotspots, tablets	30,800
Total	<u>61,950</u>

3500 - Travel & Training

List types of training CC GACE, GACA, CVIOG FBINAGA	9,000
List types of training PC PIE	1,500
Travel	5,000
Total	<u>15,500</u>

General Fund Expenditures
Fire & Ocean Rescue - 3510

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 1,407,184	\$ 1,645,792	\$ 1,411,788	\$ 1,444,538	\$ 960,386	\$ 1,358,575	\$ 1,423,000	-1.49%
51-1200	Part-time / Seasonal Wages	143,333	160,822	175,000	175,000	84,929	165,000	150,000	-14.29%
51-1400	Employee Other Benefits	25,374	26,435	31,350	31,350	17,780	17,780	21,500	-31.42%
51-2100	Insurance Benefits	236,064	242,999	267,925	267,925	130,470	180,000	245,000	-8.56%
51-2200	FICA Taxes	119,023	138,889	116,815	116,815	81,343	117,950	116,925	0.09%
51-2400	Retirement	75,309	93,627	110,940	110,940	79,761	105,275	110,000	-0.85%
51-2500	Firefighters Pension Fund	6,325	6,665	7,000	7,000	3,195	7,000	7,000	0.00%
	Total Personnel	2,012,612	2,315,229	2,120,818	2,153,568	1,357,864	1,951,580	2,073,425	-3.72%
Services									
52-2200	Vehicle & Equipment Maintenance	27,298	60,990	40,000	40,000	18,233	40,000	37,000	-7.50%
52-2201	Building Maintenance	22,116	9,307	30,000	30,000	22,153	30,000	30,000	0.00%
52-2320	Vehicle / Equipment Lease(s)	8,001	6,950	7,000	7,000	4,861	6,425	6,250	-10.71%
52-3500	Travel & Training	55,842	29,002	40,000	40,000	29,031	35,000	55,000	37.50%
52-3600	Dues & Membership	7,435	19,480	14,350	14,350	9,887	12,000	10,000	-30.31%
52-3900	Other - Contract Services	-	-	-	17,250	17,250	17,250	-	-100.00%
	Total Services	120,692	125,729	131,350	148,600	101,415	140,675	138,250	-6.97%
Supplies & Other									
53-1100	Supplies & Equipment	179,336	101,736	111,500	61,500	25,513	45,000	96,500	56.91%
53-1104	Emergency Management	24,855	12,204	25,000	25,000	23,552	25,000	20,000	-20.00%
53-1230	Utilities	-	-	36,000	36,000	22,533	30,000	31,000	-13.89%
53-1270	Fuel	21,586	19,187	20,000	20,000	7,335	15,000	15,000	-25.00%
	Total Supplies & Other	225,777	133,127	192,500	142,500	78,933	115,000	162,500	14.04%
	Total Fire & Ocean Rescue	2,359,081	2,574,085	2,444,668	2,444,668	1,538,212	2,207,255	2,374,175	-2.88%

Significant Variance Explanation:

(1)

General Fund Expenditures
Expenditure Detail - Fire & Ocean Rescue 3510

2200 - Vehicles / Equipment Maintenance

Water Craft Maintenance	10,000
Vehicles	7,000
Apparatus / Equipment Servicing and Testing	<u>20,000</u>
Total	37,000

3500 - Travel / Training

Classes for continuing education/certification	30,000
Vector Solutions & First Due	15,000
Physical (St. Joseph-Fit for Duty)	<u>10,000</u>
Total	55,000

1100 - Supplies & Equipment

Uniform & accessories	15,000
Medical & first aid	15,000
Misc equipment replacement	10,000
Protective equipment	20,000
Water rescue equipment	25,000
Station Supplies Fire and Beach Safety (Daily Operation)	<u>11,500</u>
Total	96,500

1104 - Emergency Management

Hurricane supplies (sand, sandbags, vehicle rentals, etc.)	5,000
Standard supplies (tarps, containers, travel bags, etc.)	5,000
Food / drinks / events	5,000
Hygiene accommodations / structures	<u>5,000</u>
Total	20,000

1230 - Utilities

Cellphones, hotspots, cradle points, satellite phones	10,000
Water / sewer, power / gas	13,000
Internet, cable, phone	<u>8,000</u>
Total	31,000

General Fund Expenditures
Public Works - 4210

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 1,283,822	\$ 1,554,133	\$ 1,605,694	\$ 1,605,694	\$ 1,109,510	\$ 1,572,000	\$ 1,597,000	-0.54%
51-1400	Employee Other Benefits	34,850	68,895	62,025	62,025	60,560	65,060	56,500	-8.91%
51-2100	Insurance Benefits	274,988	346,215	395,650	395,650	257,820	341,925	369,500	-6.61%
51-2200	FICA Taxes	99,969	123,847	122,601	122,601	89,439	125,250	126,510	3.19%
51-2400	Retirement	99,269	106,160	139,880	139,880	136,317	162,000	175,000	25.11%
	Total Personnel	1,792,898	2,199,250	2,325,850	2,325,850	1,653,646	2,266,235	2,324,510	-0.06%
Services									
52-1235	Beach Maintenance	24,209	18,775	22,500	22,500	8,862	22,500	35,500	57.78%
52-1200	Contract Services / Software	172,404	100,197	173,500	173,500	124,747	160,000	133,000	-23.34%
52-2111	Refuse & Recycling	155,177	195,435	170,000	170,000	142,178	210,000	195,000	14.71%
52-2140	Landscaping	56,357	45,356	60,000	60,000	10,987	50,000	47,500	-20.83%
52-2200	Vehicle & Equipment Maintenance	119,128	107,716	70,000	70,000	42,016	56,000	54,000	-22.86%
52-2201	Building & Infrastructure Maintenanar	162,812	194,107	147,500	147,500	92,302	140,000	125,000	-15.25%
52-2320	Vehicle / Equipment Lease(s)	103,342	101,799	125,700	125,700	42,139	125,700	138,700	10.34%
52-3500	Travel & Training	2,864	7,216	7,500	7,500	3,877	5,500	7,500	0.00%
52-3600	Dues & Membership	704	669	500	500	547	547	1,500	200.00%
	Total Services	796,997	771,270	777,200	777,200	467,655	770,247	737,700	-5.08%
Supplies & Other									
53-1100	Supplies & Equipment	198,573	156,567	162,500	162,500	72,051	151,000	150,000	-7.69%
53-1230	Utilities	297,616	327,813	250,000	250,000	181,919	275,000	275,000	10.00%
53-1270	Fuel	67,207	64,921	55,000	55,000	37,931	55,000	55,000	0.00%
	Total Supplies & Other	563,396	549,301	467,500	467,500	291,901	481,000	480,000	2.67%
	Total Public Works	3,153,291	3,519,821	3,570,550	3,570,550	2,413,202	3,517,482	3,542,210	-0.79%

Significant Variances Explanation:

- (1)
- (2)

General Fund Expenditures

Expenditure Detail - Public Works 4210

1235 - Beach Maintenance		2201 - Buildings & Infrastructure Maintenance	
Crossover maintenance	12,500	Playground Equipment & Maintenance	6,000
Beach signs	5,000	Dog Park Maintenance	3,000
Beach tilling	18,000	Gravel for roadways	40,000
Total	35,500	Supplies	30,000
		City buildings including painting and HVAC	40,000
1200 - Contract Services / Software		Tide Flexes	6,000
Tree Trimming	25,000	Total	125,000
Stormwater Management	30,000		
Pest Control	10,000	2320 - Leased Vehicles	
Engineer /Architect	15,000	6 Fleet Vehicles	55,700
Cintas - first aid, etc	21,000	Street Sweeper	83,000
Phones, data lines, internet	17,000	Total	138,700
Computer / software upgrades	15,000		
Total	133,000	3500 - Travel & Training	
		Flagger & workzone safety	2,500
2111 - Refuse & Recycling		First aid & CPR	2,500
Recycling - tipping fees, rentals, equipment	195,000	Continuing education	2,500
Yardwaste, Glass, Mixed Paper Hauling	-	Total	7,500
Total	195,000		
		1100 - Supplies & Equipment	
2140 - Landscaping		Public Restrooms (toilet paper, soap, bleach)	80,000
Ditches and Outfalls	7,500	Gravel, signs, paper, lumber, paper	5,000
USH 80 Median	25,000	Traffic control devices	8,000
Arbor Day	2,500	Safety & work clothing	25,000
City Properties	12,500	Yard / maintenance supplies	10,000
Total	47,500	Office supplies	5,000
		Outdoor supplies (bug spray, sunscreen, first aid, hydration)	5,000
2200 - Vehicles & Equipment Maintenance		Chainsaws, weed whackers, leaf blowers, mowers	12,000
Public Works Vehicles	42,000	Total	150,000
Public Works Equipment	6,000		
Stock Parts/Filters/Oil	6,000		
Total	54,000		

General Fund Expenditures
Community Development - 7220

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
	Personnel								
51-1100	Salaries & Wages	\$ 147,497	\$ 154,349	\$ 203,283	\$ 203,283	\$ 140,966	\$ 200,000	\$ 196,575	-3.30%
51-1400	Employee Other Benefits	8,500	8,570	4,950	4,950	3,670	4,950	4,500	-9.09%
51-2100	Insurance Benefits	26,200	27,454	45,700	45,700	30,667	42,000	40,000	-12.47%
51-2200	FICA Taxes	11,887	12,513	15,928	15,928	11,011	15,350	15,500	-2.69%
51-2400	Retirement	6,848	6,242	14,009	14,009	12,147	16,200	12,125	-13.45%
	Total Personnel	200,932	209,128	283,870	283,870	198,461	278,500	268,700	-5.34%
	Services								
52-1200	Contract Services / Software	85,548	83,217	95,000	95,000	54,809	104,500	93,200	-1.89%
52-3500	Travel & Training	3,082	765	3,000	3,000	1,436	2,600	3,500	16.67%
52-3600	Dues & Membership	569	484	550	550	333	1,100	1,085	97.27%
	Total Services	89,199	84,466	98,550	98,550	56,578	108,200	97,785	-0.78%
	Supplies & Equipment								
53-1100	Supplies & Equipment	3,658	4,978	2,000	2,000	2,035	1,950	4,750	137.50%
	Total Supplies & Equipment	3,658	4,978	2,000	2,000	2,035	1,950	4,750	137.50%
	Total Community Development	293,789	298,572	384,420	384,420	257,074	388,650	371,235	-3.43%

Significant Variances Explanation:

(1)

General Fund Expenditures
Expenditure Detail - Community Development 7220

1200 - Contract Services / Software

Drainage Engineer	10,000
Chatham Co., plan review and inspections	45,000
Symbioscity, LDC review	10,000
Permit Software	1,100
Staff cellphones	600
Comp Plan Update	20,000
HMGP FCMC Grant Management	5,000
ESRI AGO (web based mapping)	1,500
Total	<u>93,200</u>

3500 - Travel & Training

State Flood Conference	500
Flood Travel	250
APA Travel & Hotel	1,500
APA Conference	750
Commissioner Training	500
Total	<u>3,500</u>

3600 - Dues & Membership

Planning & Certification	750
Flood Administrator	100
Georgia Zoning Administrator	35
Flood Administrator - State	50
Building Code Subscription	150
Total	<u>1,085</u>

1100 - Supplies & Equipment

Sustainability Materials	600
Supplies	2,500
Equipment & Software Upgrade	1,650
Total	<u>4,750</u>

General Fund Expenditures
Other Uses - 9000

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
	Other Uses								
57-3000	Community Organizations	\$ 255,174	\$ 341,311	\$ 360,000	\$ 360,000	\$ 259,967	\$ 360,000	\$ 360,000	0.00%
61-1001	Transfers to other Funds	<u>578,131</u>	<u>661,701</u>	<u>539,132</u>	<u>539,132</u>	<u>431,278</u>	<u>578,022</u>	<u>553,675</u>	2.70%
	Total Other Uses	833,305	1,003,012	899,132	899,132	691,245	938,022	913,675	1.62%
	Total Other Uses	<u>833,305</u>	<u>1,003,012</u>	<u>899,132</u>	<u>899,132</u>	<u>691,245</u>	<u>938,022</u>	<u>913,675</u>	1.62%
	Total General Fund Expenditures	<u>\$ 16,020,454</u>	<u>\$ 18,138,577</u>	<u>\$ 17,193,170</u>	<u>\$ 17,406,695</u>	<u>\$ 11,779,901</u>	<u>\$ 17,050,493</u>	<u>\$ 17,180,175</u>	-1.30%

Significant Variances Explanation:
(1)

General Fund Expenditures
Expenditure Detail - Other Financing Uses

1001 - Transfers to other funds	
E911 Fund	553,675
Solidwaste Fund	<u> </u>
Total	553,675

3000 - Community Organizations	
Tybee Island Maritime Academy	40,000
Tybee Island YMCA	220,000
Other Non-profit Organizations	<u>100,000</u>
Total	360,000

Fund 350 - Capital Fund
Itemized List of Capital Requests

Account	Description	FY25 Budget			FY26 Budget
		Original	Amended	Projected	Request Amount
	Police & E911- 3210				
54-2400	E911 Motorola Solutions Equipment Replacement (Year 2 of 5)	\$ 340,033	\$ 340,033	\$ 340,033	\$ 340,000
54-2400	E911 Motorola Solutions VESTA Cybersecurity (Year 2 of 5)	27,149	27,149	27,149	26,000
	Public Safety Building Generator Replacement	-	-	-	-
	Total Police & E911 Capital Additions	367,182	367,182	367,182	366,000

Fund 215 - Emergency 911
Revenues and Expenditures - 3210

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
					2025 Budget	3/31/25 YTD			
Public Charges for Services									
34-2525	Prepaid Wireless Fees	\$ 13,649	\$ 11,659	\$ 13,435	\$ 12,500	\$ 8,070	\$ 12,500	\$ 12,500	0.00%
34-2530	Non-Prepaid Wireless Fees	65,817	67,634	71,913	67,500	41,624	67,500	67,500	0.00%
	Total Public Charges for Services	<u>79,466</u>	<u>79,293</u>	<u>85,348</u>	<u>80,000</u>	<u>49,694</u>	<u>80,000</u>	<u>80,000</u>	0.00%
Other Financing Sources									
39-1201	Transfer from General Fund	289,115	373,185	434,680	539,132	358,809	503,980	553,675	2.70%
	Total Other Financing Sources	<u>289,115</u>	<u>373,185</u>	<u>434,680</u>	<u>539,132</u>	<u>358,809</u>	<u>503,980</u>	<u>553,675</u>	2.70%
	Total E911 Fund Revenues	<u>\$ 368,581</u>	<u>\$ 452,478</u>	<u>\$ 520,028</u>	<u>\$ 619,132</u>	<u>\$ 408,503</u>	<u>\$ 583,980</u>	<u>\$ 633,675</u>	2.35%
Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
					2025 Budget	3/31/25 YTD			
Personnel									
51-1100	Salaries & Wages	\$ 250,049	\$ 304,522	\$ 391,626	\$ 411,638	\$ 298,768	\$ 416,500	\$ 420,000	2.03%
51-1400	Employee Benefits	4,215	7,850	6,730	16,500	2,290	2,290	15,000	-9.09%
51-2100	Insurance Benefits	55,396	42,858	51,543	86,000	42,076	57,655	88,275	2.65%
51-2200	FICA Taxes	19,241	23,568	28,994	32,754	23,682	32,035	34,000	3.80%
51-2400	Retirement	16,990	23,965	22,500	38,950	32,392	48,600	48,500	24.52%
	Total Personnel	<u>345,891</u>	<u>402,763</u>	<u>501,393</u>	<u>585,842</u>	<u>399,208</u>	<u>557,080</u>	<u>605,775</u>	3.40%
Services									
52-1200	Contract Services / Software	-	33,763	2,853	10,150	872	3,400	3,400	-66.50%
53-1230	Utilities	15,380	12,648	12,964	15,500	5,234	15,500	15,500	0.00%
52-3500	Travel & Training	555	1,890	790	2,500	2,384	2,500	3,500	40.00%
	Total Services	<u>15,935</u>	<u>48,301</u>	<u>16,607</u>	<u>28,150</u>	<u>8,490</u>	<u>21,400</u>	<u>22,400</u>	-20.43%
Supplies & Equipment									
53-1100	Supplies & Equipment	3,952	1,414	2,028	5,500	805	5,500	5,500	0.00%
	Total Supplies & Equipment	<u>3,952</u>	<u>1,414</u>	<u>2,028</u>	<u>5,500</u>	<u>805</u>	<u>5,500</u>	<u>5,500</u>	0.00%
	Total E911 Fund Expenditures	<u>\$ 365,778</u>	<u>\$ 452,478</u>	<u>\$ 520,028</u>	<u>\$ 619,492</u>	<u>\$ 408,503</u>	<u>\$ 583,980</u>	<u>\$ 633,675</u>	2.29%

Fund 275 - Room Tax Fund
Revenues and Expenditures - 7520

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Taxes									
31-4100	Room Taxes	\$ 7,865,210	\$ 7,001,309	\$ 6,922,132	\$ 6,765,000	\$ 3,482,258	\$ 6,245,375	\$ 6,300,000	-6.87%
	Total Taxes	<u>7,865,210</u>	<u>7,001,309</u>	<u>6,922,132</u>	<u>6,765,000</u>	<u>3,482,258</u>	<u>6,245,375</u>	<u>6,300,000</u>	-6.87%
	Total Room Tax Revenues	<u>\$ 7,865,210</u>	<u>\$ 7,001,309</u>	<u>\$ 6,922,132</u>	<u>\$ 6,765,000</u>	<u>\$ 3,482,258</u>	<u>\$ 6,245,375</u>	<u>\$ 6,300,000</u>	-6.87%
Other Costs									
57-2000	Hutchison Island Trade Center	\$ 1,123,377	\$ 999,987	\$ 998,676	\$ 955,000	\$ 497,356	\$ 890,975	\$ 900,000	-5.76%
57-2001	Chamber of Commerce	2,246,079	1,999,374	1,996,753	1,915,000	994,483	1,784,400	1,800,000	-6.01%
57-2002	Tybee Post Theater	70,000	70,000	70,000	70,000	70,000	70,000	70,000	0.00%
	Total Other Costs	<u>3,439,456</u>	<u>3,069,361</u>	<u>3,065,429</u>	<u>2,940,000</u>	<u>1,561,839</u>	<u>2,745,375</u>	<u>2,770,000</u>	-5.78%
Other Financing Uses									
61-1000	Transfer to General Fund	3,369,456	2,999,361	2,995,429	2,930,000	1,491,770	2,675,000	2,700,000	-7.85%
61-1002	Transfer to Debt Service Fund	250,000	250,000	250,000	250,000	250,000	250,000	250,000	0.00%
61-1003	Transfer for Beach Projects	806,298	682,587	681,274	645,000	178,649	575,000	580,000	-10.08%
	Total Other Financing Uses	<u>4,425,754</u>	<u>3,931,948</u>	<u>3,926,703</u>	<u>3,825,000</u>	<u>1,920,419</u>	<u>3,500,000</u>	<u>3,530,000</u>	-7.71%
	Total Room Tax Expenditures	<u>\$ 7,865,210</u>	<u>\$ 7,001,309</u>	<u>\$ 6,992,132</u>	<u>\$ 6,765,000</u>	<u>\$ 3,482,258</u>	<u>\$ 6,245,375</u>	<u>\$ 6,300,000</u>	-6.87%

Fund 322 - SPLOST 2014 Fund
Project Revenues and Expenditures

Account	Revenue Source	Prior Year Revenue	FY25 Revenues		Total Revenue	2026 Budget
			3/31/25 YTD	Projected		
	Intergovernmental Revenue					
	SPLOST 2014 Revenue	\$ 4,616,516	\$ -	\$ -	\$ 4,616,516	\$ -
	County Contributions	700,000	-	-	700,000	-
	Investment Income	55,119	20,381	23,000	78,119	-
	Total Revenues	\$ 5,371,635	\$ 20,381	\$ 23,000	\$ 5,394,635	\$ -
Account	Project	Prior Year Expenditures	FY25 Expenditures		Total Expenditures	2026 Budget
			3/31/25 YTD	Projected		
	Capital Outlay					
	Public Safety					
	Police Equipment Upgrades	\$ 482,941	\$ -	\$ -	\$ 482,941	\$ -
	Fire Vehicles & Equipment Upgrades	1,471,070	-	-	1,471,070	-
	Fire Station / Command Center	-	-	-	-	549,750
	Public Works					
	Street Paving & Maintenance	71,856	-	-	71,856	-
	Marsh Hen Trail / Highway 80 Bike Trail	46,058	-	-	46,058	-
	Drainage Projects	101,481	-	-	101,481	-
	Street Sweeper	180,000	-	-	180,000	-
	Cultural & Recreational					
	Park Upgrades & Bathroom Building	1,038,783	-	-	1,038,783	-
	Playground Equipment	195,390	-	-	195,390	-
	Tybee Arts Association - Audio / Video	27,017	-	-	27,017	-
	YMCA - Batting Cage	5,842	-	-	5,842	-
	Tybee Post Theatre - Audio / Video	117,056	-	-	117,056	-
	Buildings & Building Improvements	41,977	-	-	41,977	-
	Beach Crossovers	224,769	-	-	224,769	-
	South End Bathrooms	840,645	-	-	840,645	-
	Total Expenditures	\$ 4,844,885	\$ -	\$ -	\$ 4,844,885	\$ 549,750
	Funds Remaining	\$ 526,750	\$ 547,131	\$ 570,131	\$ 549,750	\$ -

Fund 323 - SPLOST 2020
 Project Revenues and Expenditures

Account	Revenue Source	Prior Year	FY25 Revenues		Total Revenue	2026 Budget
		Revenue	Budget	3/31/25 YTD		
	Intergovernmental Revenue					
33-7115	SPLOST Revenue	\$ 3,944,709	\$ -	\$ -	\$ 3,944,709	\$ 2,000,000
36-1000	Investment Income	93,424	25,000	24,975	128,424	15,000
	Total Revenues	\$ 4,038,133	\$ 25,000	\$ 24,975	\$ 4,073,133	\$ 2,015,000

Account	Project	Prior Year	FY25 Expenditures		Total Expenditures	2026 Budget
		Expenditures	Budget	3/31/25 YTD		
	Capital Outlay					
	Public Safety					
	Fire Rescue Vehicles & Equipment	\$ 468,977	\$ -	\$ -	\$ 468,977	\$ 125,000
	Public Works - 4210					
54-1400	Street Paving & Maintenance	1,169,644	250,000	-	1,419,644	500,000
54-1400	Drainage Projects	54,680	464,074	-	54,680	650,000
	Meter Instant Reads	-	-	-	-	150,000
	Cultural & Recreational					
	Recreational Parks & Facilities - Jaycee Park	737,876	-	-	737,876	100,000
	Recreational Parks & Facilities - Guardhouse	-	-	-	-	25,000
	Memorial Park ULI & Plan	-	-	-	130,000	-
	City-wide parking assessment	-	-	-	-	50,000
	Wayfinding Plan	-	-	-	-	125,000
	General Government - 1110					
54-1300	South Annex	-	95,000	-	95,000	100,000
	YMCA Roof & HVAC Replacement	-	-	-	-	100,000
	City Facility AV Upgrades	-	-	-	-	200,000
	City Hall	1,011,730	-	-	1,011,730	45,000
	Total Expenditures	\$ 3,442,907	\$ 809,074	\$ -	\$ 3,917,907	\$ 2,170,000
	Funds Remaining	\$ 595,226	\$ (188,848)	\$ 620,201	\$ 155,226	\$ 226

Fund 505 - Water / Sewer Fund
Revenues

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
	Public Charges for Services								
34-4210	Water / Sewer User Charges	\$ 3,295,082	\$ 3,373,067	\$ 3,514,540	\$ 3,828,236	\$ 2,680,424	\$ 3,845,000	\$ 3,925,000	2.53%
34-6904	Penalties & Late Charges	40,091	43,669	72,512	50,000	39,251	70,000	50,000	0.00%
34-4215	Capital Recovery	38,000	12,000	6,000	10,000	-	-	-	-100.00%
38-1002	Celltower rent income	219,492	186,398	180,958	195,000	142,771	185,000	185,000	-5.13%
34-6906	Miscellaneous	8,386	-	584	-	-	-	-	0.00%
	Total Public Charges for Services	<u>3,601,051</u>	<u>3,615,134</u>	<u>3,774,594</u>	<u>4,083,236</u>	<u>2,862,446</u>	<u>4,100,000</u>	<u>4,160,000</u>	1.88%
	Other Financing Sources								
36-1000	Debt Proceeds	252,462	-	-	-	-	-	-	100.00%
36-1000	Investment Income	-	-	57,064	-	42,112	65,000	50,000	100.00%
	Total Other Financing Sources	<u>252,462</u>	<u>-</u>	<u>57,064</u>	<u>-</u>	<u>42,112</u>	<u>65,000</u>	<u>50,000</u>	100.00%
	Total Water / Sewer Revenues	<u>\$ 3,853,513</u>	<u>\$ 3,615,134</u>	<u>\$ 3,831,658</u>	<u>\$ 4,083,236</u>	<u>\$ 2,904,558</u>	<u>\$ 4,165,000</u>	<u>\$ 4,210,000</u>	3.10%

Significant Variances Explanation:

- (1) Includes 5% rate increase

Fund 505 - Water / Sewer Fund
Expenses - 4350

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 761,816	\$ 816,568	\$ 940,044	\$ 1,011,387	\$ 644,471	\$ 900,000	\$ 971,186	-3.97%
51-1300	Overtime	31,607	62,665	76,752	50,000	52,324	72,000	55,000	10.00%
51-1400	Employee Benefits	42,839	68,467	43,096	39,807	33,306	36,500	40,250	1.11%
51-2100	Insurance Benefits	181,216	174,142	154,958	198,323	130,347	174,000	192,500	-2.94%
51-2200	FICA Taxes	63,916	70,508	81,109	80,417	56,871	77,150	81,851	1.78%
51-2400	Retirement	1,431	50,662	63,577	72,355	53,987	80,975	84,350	16.58%
	Total Personnel	1,082,825	1,243,012	1,359,536	1,452,289	971,306	1,340,625	1,425,137	-1.87%
Services									
52-1200	Contract Services / Software	282,481	244,311	523,605	486,445	159,282	200,000	263,850	-45.76%
52-2200	Vehicle / Equipment Maintenance	113,221	101,356	83,517	180,000	151,807	180,000	155,000	-13.89%
52-2201	Building / Infrastructure Maintenance	101,259	262,220	419,785	185,000	178,497	185,000	160,000	-13.51%
52-2320	Vehicle / Equipment Lease(s)	59,921	56,581	380	53,000	52,836	53,000	53,000	0.00%
52-3100	Property & Workers Comp Insurance	174,352	182,859	206,728	177,450	145,713	177,450	180,000	1.44%
52-3220	Postage & Mailing	18,210	15,072	12,461	15,000	6,851	15,000	15,000	0.00%
52-3500	Travel & Training	12,244	17,322	16,667	15,000	4,083	7,500	7,500	-50.00%
52-3600	Dues & Membership	3,791	2,572	794	2,500	1,458	2,500	2,500	0.00%
52-3990	Credit Card Fees	22,199	11,569	42,758	15,000	20,980	30,000	25,000	66.67%
	Total Services	787,678	893,862	1,306,695	1,129,395	721,507	850,450	861,850	-23.69%
Supplies & Other Items									
53-1100	Supplies & Equipment	165,082	228,354	158,407	270,000	111,815	175,000	217,000	-19.63%
53-1230	Utilities	293,292	284,066	325,369	295,000	219,626	300,000	332,500	12.71%
53-1270	Fuel	22,813	16,120	15,736	15,000	9,118	12,000	12,000	-20.00%
	Total Supplies & Other Items	481,187	528,540	499,512	580,000	340,559	487,000	561,500	-3.19%

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

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Capital									
11-7400	Buildings	-	-	-	-	-	-	-	100.00%
11-7500	Vehicles & Equipment	34,952	-	-	-	-	-	-	100.00%
11-7300	Infrastructure	1,744,575	-	-	-	-	-	-	100.00%
	Total Capital	1,779,527	-	-	-	-	-	-	
Depreciation & Debt Service									
56-1000	Principal (Depreciation)	814,093	909,269	1,004,431	740,525	-	776,650	846,577	14.32%
58-2000	Interest	74,162	55,349	178,582	146,027	181,720	327,467	307,811	110.79%
58-3000	Fiscal Fees / Issuance Costs	-	41,950	30,000	35,000	-	-	35,000	0.00%
	Fund Balance Replenishment	-	-	-	-	-	-	-	0.00%
	Total Depreciation & Debt Service	888,255	1,006,568	1,213,013	921,552	181,720	1,104,117	1,189,388	29.06%
	Total Water / Sewer Expenses	5,019,472	3,671,982	4,378,756	4,083,236	2,215,092	3,782,192	4,037,875	-1.11%

Water / Sewer Fund Expense Detail - 4350

1200 - Contract Services / Software

Geotching Software	12,000
Toxicity Testing (Hydrosphere)	10,000
Watershed (Coastal Environmental)	12,000
Electrician	15,000
Special Analysis	5,000
Water Analysis	70,000
Sludge Hauling	50,000
Audit	5,500
IT Managed Services	79,350
Financial Software Support	5,000
Total	263,850

2200 - Vehicles / Equipment Maintenance

Vehicle Maintenance	25,000
Electrical Updates	20,000
Ultraviolet Bulb Annual Replacement	25,000
Lift Station & Well Control Panels/Parts	50,000
Heavy Equipment Maintenance	15,000
Miscellaneous	20,000
Total	155,000

2201 - Building / Infrastructure Maintenance

Sanitary Repairs	40,000
Watermain Repairs	40,000
Lift Station Repairs	50,000
Well Maintenance & Repairs	30,000
Total	160,000

1100 - Supplies & Equipment

Safety Equipment	10,000
Uniform / Clothing	10,000
Gravel	20,000
Chlorine for Wells (Savannah Brush)	25,000
Parts for Water and Sewer Repairs	30,000
Polymer for Sludge (Ultrachem)	100,000
Lab Supplies (USA Bluebook & Others)	10,000
Office and Miscellaneous	12,000
Total	217,000

1230 - Utilities

Cable / Internet	2,500
Phone	2,500
Electric	230,000
Water / Sewer	90,000
SCADA Connection	5,000
Cradlepoints / Hotspots	2,500
Total	332,500

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

Account	Account Name	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Public Charges for Services								
34-4110	Solid Waste Collection Fees	\$ 1,031,218	\$ 1,032,444	\$ 1,056,000	\$ 774,577	\$ 1,038,000	\$ 1,050,775	-0.49%
34-4111	Yardwaste Collection Fees	-	-	150,000	86,558	123,450	150,000	100.00%
34-4112	Compactor Fees	22,410	21,489	75,000	46,589	50,000	55,000	-26.67%
	Total Public Charges for Services	1,053,628	1,053,933	1,281,000	907,724	1,211,450	1,255,775	-1.97%
Other Financing Sources								
39-1000	Transfer from General Fund	204,946	227,021	-	72,468	74,042	-	100.00%
	Total Other Financing Sources	204,946	227,021	-	72,468	74,042	-	100.00%
	Total Solid Waste Revenues	\$ 1,258,574	\$ 1,280,954	\$ 1,281,000	\$ 980,192	\$ 1,285,492	\$ 1,255,775	-1.97%

Account	Account Name	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel								
51-1100	Wages & Benefits	\$ 15,155	\$ 15,050	\$ 15,492	\$ 15,492	\$ 15,492	\$ 15,775	1.83%
	Total Personnel	15,155	15,050	15,492	15,492	15,492	15,775	1.83%
Services								
52-2111	Residential Waste Collection	1,018,964	1,044,719	1,035,000	710,538	1,065,000	1,035,000	0.00%
52-2112	Compactors	76,229	69,222	75,000	37,435	55,000	55,000	-26.67%
52-2119	Yardwaste Removal	148,226	151,963	150,000	97,835	150,000	150,000	0.00%
	Total Services	1,243,419	1,265,904	1,260,000	845,808	1,270,000	1,240,000	-1.59%
	Total Solid Waste Expenses	\$ 1,258,574	\$ 1,280,954	\$ 1,275,492	\$ 861,300	\$ 1,285,492	\$ 1,255,775	-1.55%

Fund 555 - Campground Fund
Revenues

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Public Charges for Services									
34-7520	Camping Fees	\$ 1,932,658	\$ 1,802,079	\$ 1,925,479	\$ 1,750,000	\$ 1,099,912	\$ 1,555,000	\$ 1,600,000	-8.57%
34-7521	Tent Site Fees	77,107	60,050	105,901	75,000	62,895	85,000	75,000	0.00%
34-7522	Cabin Rental	238,988	257,223	253,391	225,000	141,541	215,000	215,000	-4.44%
34-7530	Camp Store Sales	149,123	144,839	134,428	140,000	95,101	125,000	130,000	-7.14%
34-7538	Parking Revenue	14,068	17,588	39,299	10,000	31,417	15,000	10,000	0.00%
34-7534	Miscellaneous	48,674	48,702	17,070	25,000	8,370	30,000	25,000	0.00%
	Total Public Charges for Services	<u>2,460,618</u>	<u>2,330,481</u>	<u>2,475,568</u>	<u>2,225,000</u>	<u>1,439,236</u>	<u>2,025,000</u>	<u>2,055,000</u>	-7.64%
Other Financing Sources									
39-1300	Use of Fund Balance for Capital	-	-	-	342,971	-	-	818,335	138.60%
36-1000	Investment Income	-	98,307	195,517	40,000	124,362	175,000	150,000	275.00%
	Total Other Financing Sources	<u>-</u>	<u>98,307</u>	<u>195,517</u>	<u>382,971</u>	<u>124,362</u>	<u>175,000</u>	<u>968,335</u>	152.85%
	Total Campground Revenues	<u>\$ 2,460,618</u>	<u>\$ 2,428,788</u>	<u>\$ 2,671,085</u>	<u>\$ 2,607,971</u>	<u>\$ 1,563,598</u>	<u>\$ 2,200,000</u>	<u>\$ 3,023,335</u>	15.93%

Fund 555 - Campground Fund
Expenses - 6180

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 368,642	\$ 396,111	\$ 454,732	\$ 480,211	\$ 318,736	\$ 482,525	\$ 489,825	2.00%
51-1400	Employee Benefits	15,535	49,355	110,314	14,850	11,663	12,500	13,500	-9.09%
51-2100	Insurance Benefits	81,967	101,870	106,436	103,475	92,699	119,000	118,550	14.57%
51-2200	FICA Taxes	31,359	36,135	42,483	37,872	31,759	37,875	38,500	1.66%
51-2400	Retirement	33,142	30,805	45,000	43,298	32,392	48,590	55,000	27.03%
	Personnel costs allocated to Campgrour	35,000	64,042	84,480	84,480	84,480	84,480	96,875	14.67%
	Total Personnel	565,645	678,318	843,445	764,186	571,729	784,970	812,250	6.29%
Services									
52-1200	Contract Services / Software	114,969	116,810	141,666	206,945	142,106	206,945	221,350	6.96%
52-2200	Vehicle / Equipment Maintenance	4,659	5,925	3,461	5,000	146	2,500	5,000	0.00%
52-2201	Building & Infrastructure Maintenance	15,889	15,255	22,519	25,000	13,121	22,000	25,000	0.00%
52-3100	Property & Workers Comp Insurance	89,953	91,937	103,363	110,740	74,155	125,000	130,000	17.39%
52-3300	Advertising & Postage	59,457	69,218	68,978	80,000	56,573	70,000	80,000	0.00%
52-3500	Travel & Training	5,953	8,683	8,670	11,000	6,396	7,000	10,000	-9.09%
52-3600	Dues & Membership	6,220	6,148	4,782	7,000	3,117	5,000	7,000	0.00%
52-3990	Credit Card Fees	71,465	72,672	70,397	80,000	45,348	65,000	80,000	0.00%
	Total Services	368,565	386,648	423,836	525,685	340,962	503,445	558,350	6.21%
Supplies & Other Items									
53-1100	Supplies & Equipment	35,629	43,238	48,818	51,000	28,602	48,000	51,000	0.00%
53-1230	Utilities	154,349	163,741	199,082	205,100	153,620	220,000	235,000	14.58%
52-1520	Camp Store Items for Purchase	72,752	74,837	54,458	70,000	46,408	65,000	70,000	0.00%
	Total Supplies	262,730	281,816	302,358	326,100	228,630	333,000	356,000	9.17%

Fund 555 - Campground Fund (Continued)
 Expenses - 6180

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Capital									
54-1315	Buildings	18,233	-	-	400,000	-	-	350,000	100.00%
54-2100	Vehicles & Equipment	9,676	9,090	-	95,000	73,445	73,445	-	100.00%
54-1410	Site Improvements	-	-	-	-	-	-	450,000	100.00%
	Total Capital	27,909	9,090	-	495,000	73,445	73,445	800,000	100.00%
Depreciation & Debt Service									
56-1000	Principal (Depreciation)	448,954	70,119	74,451	479,000	479,000	479,000	489,235	2.14%
56-2000	Interest	46,968	37,203	27,225	18,000	12,500	18,000	7,500	-58.33%
	Total Depreciation & Debt Service	495,922	107,322	101,676	497,000	491,500	497,000	496,735	-0.05%
	Total Campground Expenses	1,720,771	1,463,195	1,671,315	2,607,971	1,706,266	2,191,860	3,023,335	15.93%

Campground Fund Expense Detail - 6180

1200 - Contract Services / Software

IT Management Services	79,350
Audit	5,500
Financial Software	5,500
Garbage	11,500
Custodial	90,000
Pest Control	5,000
Big Leaf Network	13,500
Contact Labor	10,000
Lodging Compensation	1,000
Total	<u>221,350</u>

3500 - Building & Infrastructure Maintenance

Gravel	5,000
Water / Sewer	8,000
Electrical	5,000
HVAC	5,000
Misc	2,000
Total	<u>25,000</u>

3300 - Advertising

Social Media / Internet	50,000
Visitor Guides	15,000
Magazines	11,000
Festivals	1,000
Other	3,000
Total	<u>80,000</u>

3500 - Travel & Training

National ARVC Conferences	4,700
Grand Strand Gift Shows	2,500
State Conference	2,000
NRPA and CPRP	150
CPO	650
Total	<u>10,000</u>

1100 - Supplies & Equipment

Materials	25,000
Pool Materials	7,000
Uniforms	2,000
Equipment	16,000
Postage	1,000
Total	<u>51,000</u>

1230 - Utilities

Phone System	5,500
Fiber	18,000
Cable / backup	23,500
Water / Sewer	40,000
Electric	145,000
Propane & Fuel	3,000
Total	<u>235,000</u>

1520 - Camp Store Items for Resale

Propane	12,000
Apparel	15,000
Groceries	18,000
RV Supplies	10,000
Firewood	15,000
Total	<u>70,000</u>

City of Tybee Island
 List of Current / Expected Grants & Capital Projects - As of 4/25/25
 4/15/25

Grant	Project Cost	Grant Funding	COTI Share	Funding Source						Description	Status	
				Res Fund Bal	2014 SPLOST	2020 SPLOST	2026 SPLOST	Borrow	Unfunded			
Available Balance				\$ 3,375,242	\$ 547,797	\$ 2,376,555						
Home Elevation	In Progress	In Progress	NA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Home raising assistance, pass through to homeowner	AWARDED
GEMA Safe Shelter (75/25)	\$ 3,043,898	\$ 2,317,148	\$ 726,750	\$ -	\$ 547,797	\$ -	\$ -	\$ -	\$ 178,953		Project to construct a Tornado/Hurricane safe room with ADA capabilities. \$136,000 in management costs awarded.	AWARDED In Progress
15th St Drainage (EPA)	\$ 3,250,000	\$ 2,600,000	\$ 650,000	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -		This is a congressional discretionary community grant. Tybee will use funds to reduce severe flooding from heavy rainfall events through the installation of a stormwater detention system and large stormwater outfalls and pump station.	AWARDED In Progress
14th St Drainage (FEMA HMPG)	\$ 10,000,000	\$ 8,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -		In application, not yet approved as this date. Council will have to determine COTI funding if awarded.	APP IN PROGRESS Final Costs and Funding TBD
NFWF Back River Project	\$ 700,000	\$ 380,000	\$ 320,000	\$ 133,330	\$ -	\$ -	\$ -	\$ -	\$ 186,670		Phase 3 NFWF grant for Final Design and Permitting of 1) 6th Street Culvert replacement, 2) Raise Venetian from Chatham to 12th Street and install living shoreline, 3) various nature-based stormwater elements the length of the Island (rain gardens, swales, drainage ditches, etc)	IN PROGRESS
Jaycee Park Wetland Restoration	\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -			IN PROGRESS
Skidaway Dune Monitoring	\$ 87,000	\$ -	\$ 87,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,000		Dune monitoring and measuring	AWARDED
Beach Nourishment	\$ 20,000,000	\$ 18,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -			Under Contract
NB Dune Restoration	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -		North Beach Erosion	Under Contract
YMCA HVAC	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -			FY26 Budget
CH Roof Replacement	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -			FY26 Budget
YMCA Roof Replacement	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -			FY26 Budget
South Annex Roof	\$ 95,000	\$ -	\$ 95,000	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -			Committed, Not Started
Memorial Park & ULI	\$ 130,000	\$ -	\$ 130,000	\$ -	\$ -	\$ 130,000	\$ -	\$ -	\$ -			Committed, In Progress
Guardhouse Upgrades	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -			FY26 Budget

City of Tybee Island
 List of Current / Expected Grants & Capital Projects - As of 4/25/25
 4/15/25

Grant	Project Cost	Grant Funding	Funding Source							Description	Status
			COTI Share	Res Fund Bal	2014 SPLOST	2020 SPLOST	2026 SPLOST	Borrow	Unfunded		
South Annex Façade	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -		FY26 Budget
Wayfinding Signage	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -		FY26 Budget
Meter Instant Reads	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -		FY26 Budget
FD & CC SidexSides (Electric/Gas)	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -		FY26 Budget
City Facilities AV Upgrades	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -		FY26 Budget
City Wide Parking Assessment	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -		
City Wide Camera Upgrades	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000		Proposed
Fire & Beach Rescue Equipment	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	Engine & Rescue Equipment	Proposed
Asphalt Paving	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 1,000,000		Fy26 Budget, Proposed
CORE Study far Beach	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -		Proposed
Resiliency Infrastructure	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 2,000,000		Proposed
Beach	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -		Proposed
Memorial Park Improvements	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 4,000,000		Proposed
Fire Station	\$ 12,000,000	\$ -	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000	\$ -	SPLOST 2026	Proposed, Borrowed
Water/Sewer Infrastructure	\$ 12,000,000	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 9,500,000		Proposed
IT Servers for Police	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000		