

MAYOR
Brian West

CITY COUNCIL
Monty Parks Mayor pro tem

Bill Garbett

Spec Hosti
Tony Ploughe

Nick Sears

Kathryn Williams



INTERIM CITY MANAGER
Michelle Owens

CLERK OF COUNCIL
Jan LeViner

CITY ATTORNEY

Edward M. Hughes

Tracy O'Connell

CITY OF TYBEE ISLAND

CITY COUNCIL WORKSHOP BUDGET AGENDA May 08, 2024 at 3:00 PM

Call to Order

Items for Consideration

1. FY2025 Budget

Adjournment

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact Jan LeViner at 912.472.5080 promptly to allow the City to make reasonable accommodations for those persons.

File Attachments for Item:

1. FY2025 Budget

ANNUAL BUDGET

FISCAL YEAR 2024-25



DRAFT | ADOPTED JUNE 27, 2024

TYBEE ISLAND
GEORGIA

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Management Message

Mayor West and the City Council:

Fiscal year 2024 proved to be a year of transition for the City. The City has established itself as a beautiful place to live, as well as a destination for local and non-local travelers. The City's "industry" is tourism, and small changes in behavior, service, inflation, and even weather can have significant impacts to the City's industry. The City saw peak visitors in 2021 and 2022 and now the City is seeing visitor numbers stabilize to pre-covid numbers. With the regional economic growth that has started and will continue over the next few years, visitor numbers are projected to remain consistent. The resulting demand for service levels combined with fluctuating revenue levels can be challenging to manage. Management continuously looks for ways to mitigate rising costs while not jeopardizing service but also incrementally gaining revenue. In the draft budget for the upcoming year, management responded to the challenge of stabilizing revenue and increased costs by implementing a few modifications listed below:

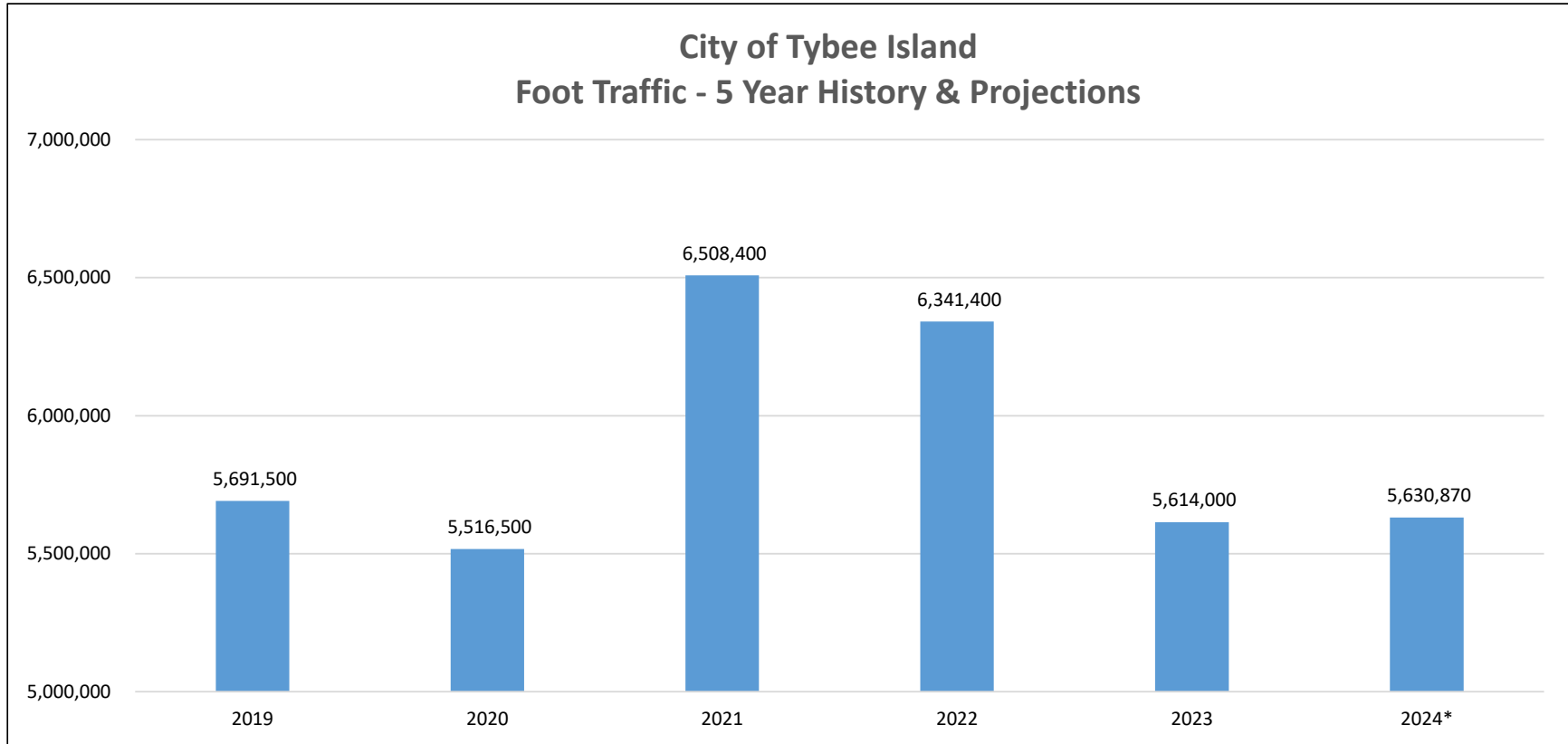
- Consolidating parking services and code enforcement into one Code Compliance department to improve efficiency and cross-train;
- Outsourcing information technology services;
- Increasing the fines for parking and increasing the parking decal costs;
- Existing user fees for credit cards paid by end user, not the City;
- Increasing deductibles to lower premiums;
- Water / sewer rate increases;

The Mayor and City Council continue to look for ways to maintain and approve balance between full-time residents and the influx of visitors that come Tybee to experience the beautiful beaches, quaint shops and restaurants the Island has to offer. Through a series of City Council workshops, the Mayor and Council established the following strategic goals to focus on in the upcoming fiscal year:

- Develop a plan to fund capital improvements given the expected population growth;
- Determine status of Floridian Aquifer for supply of projected water needs and develop plan to remedy, if necessary;
- Develop a master plan for all City parks, including current and future needs, as well as use of municipal facilities;
- Develop information technology plan to improve City website effectiveness, cyber-security, response time and communication;

The City subscribes to a mobile location data program. This software is a mobile mapping program that works by setting a “geofence” around a business or point of interest and then monitors customers that enter/exit the area during a specified period of time, typically a month. With this software, the City is able to obtain foot traffic counts to assist with revenue and service level analysis. Below is a history of foot traffic for the past five fiscal years.

If we assume the same foot count as last year for the final few months of the fiscal year, the 2024 foot count should be consistent with 2019 and 2023 traffic amounts.



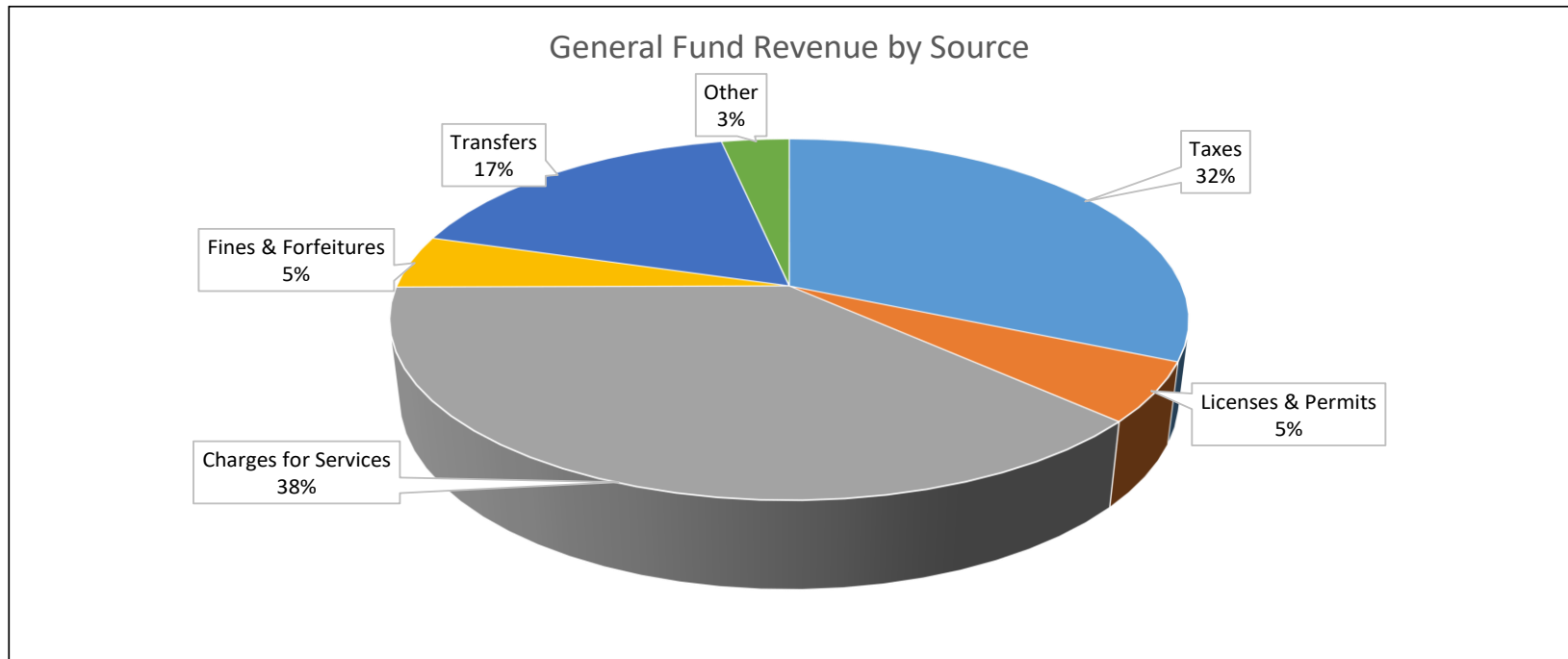
*Projected count based on actual count through March and prior year history

General Fund Revenues

The 2025 general fund budgeted revenues total \$17,170,550, a 3.74% decrease from the previous year. General Fund revenue is budgeted by source; which include taxes, licenses & permits, charges for services, fines & forfeitures, and other revenue. A general description of each source is provided below:

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

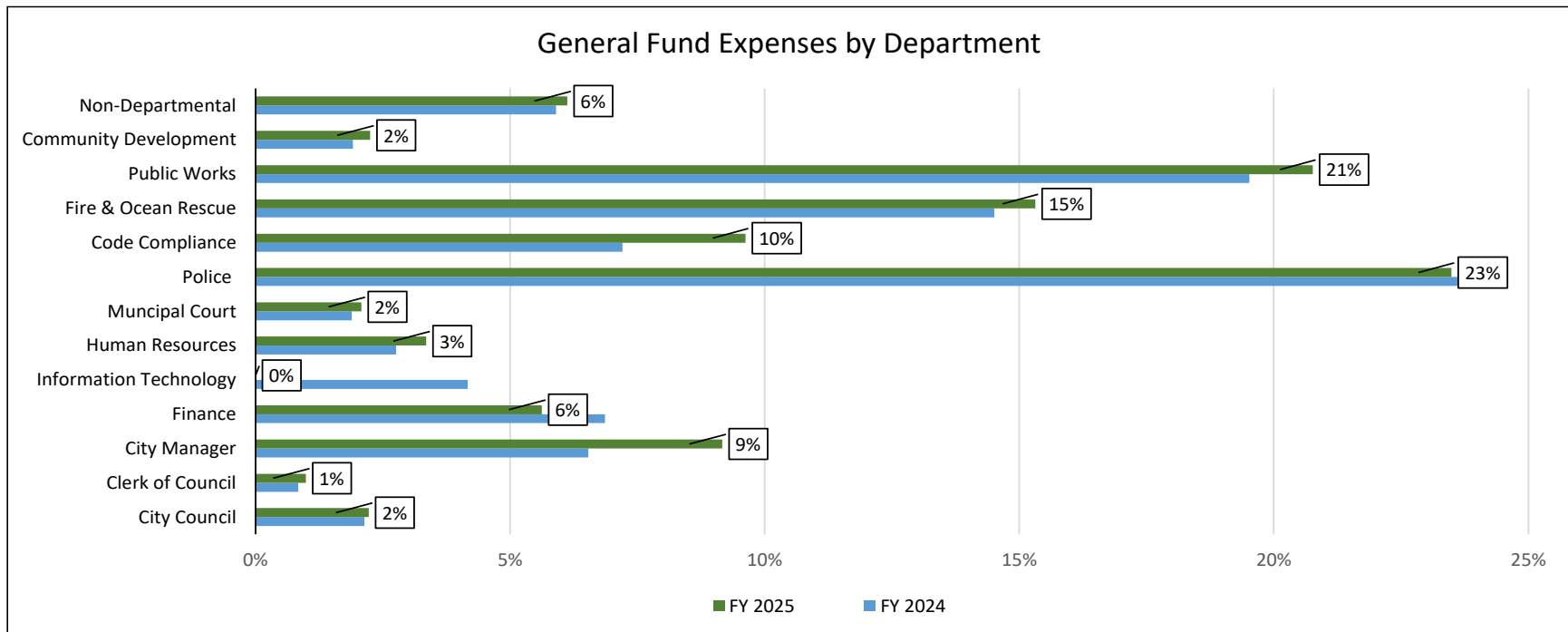
Charges for service is the largest revenue source for the City, which includes parking revenue. \$6.15 million in parking revenue is included in the FY25 budget.



General Fund Expenditures

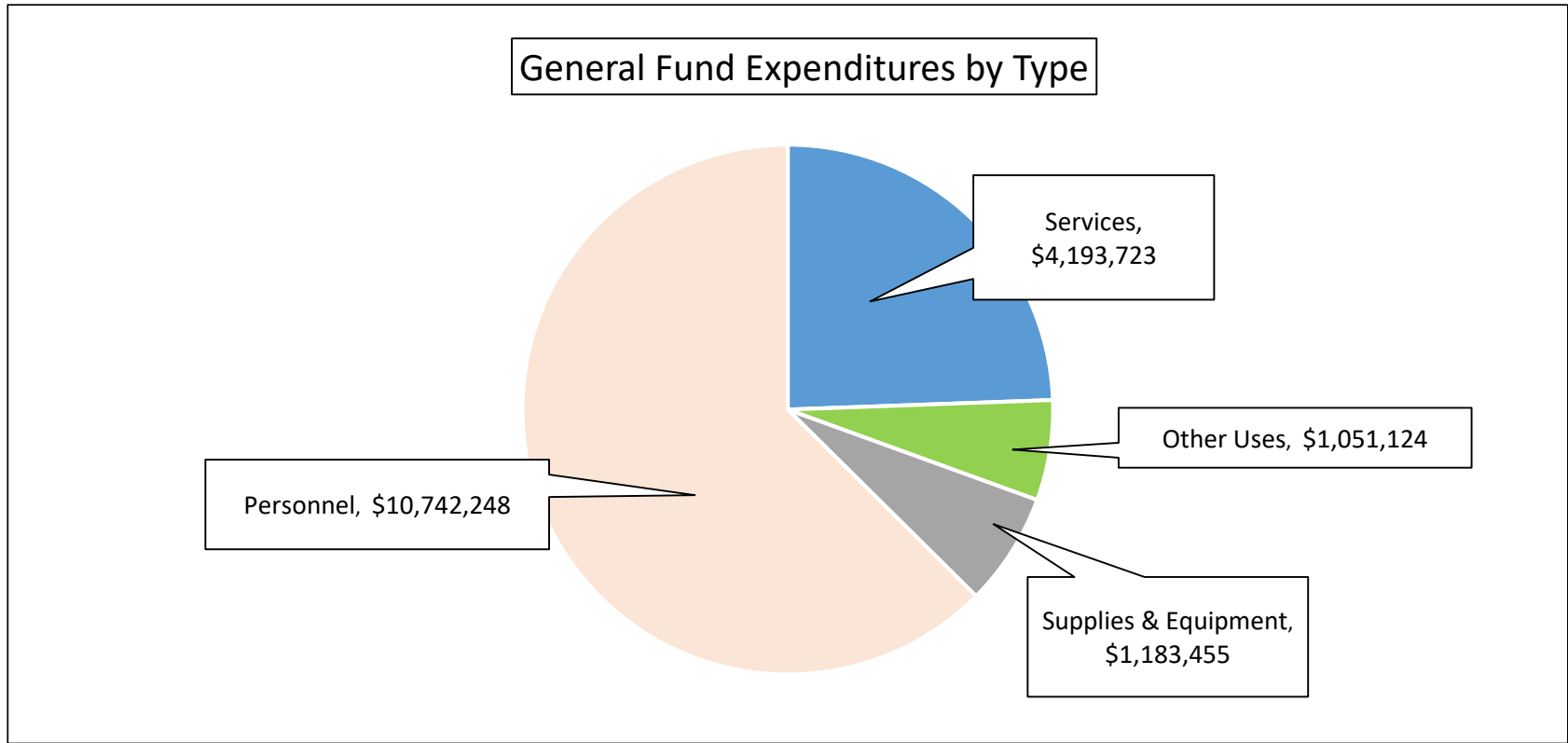
General Fund expenditures total \$17,170,550, which is a 3.74% decrease from prior year. Costs for materials and supplies continue to increase as inflation rates remain high. Maintenance of public restrooms, garbage collection, police and code compliance officers, fire personnel, lifeguards and beach management are all required costs to serve the residents of Tybee as well as handle the influx of visitors. It also means more maintenance costs for facilities, streets, sidewalks and other infrastructure.

Below is a two year comparison chart of General Fund expenditures by department. Public Safety (Police, Code Compliance, Fire and Ocean Rescue) total \$8.1 million which equates to 48% of the entire General Fund expenditure budget.



Of General Fund expenditures, each department can be further broken down into four major categories – personnel, services, supplies and equipment, and other uses. Of the \$17,170,550 in expenditures, personnel represents 63% of the general fund operating budget.

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



Capital Projects & Improvements

Significant capital projects included in the FY25 budget, in response to the continued growth of the City and in support of the City's strategic goals and master plan, are listed below. These include capital projects in the City's capital improvement plan and other requests.

Project Description	Funding Source						Total
	Fund Balance	SPLOST	American Rescue Plan	Grants	Water / Sewer		
Street Paving & Maintenance	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	
Roof Replacements on YMCA & City Hall	-	95,000	-	-	-	95,000	
Jaycee Park Playground Surface	100,000	-	-	-	-	100,000	
Marine Science Centers Bathroom Additions	250,000	-	-	-	-	250,000	
Stormwater Management	-	464,074	-	-	-	464,074	
Wastewater Treatment Plant Building & Fencing	-	-	1,000,000	-	-	1,000,000	
Wastewater Treatment Plant Odor Control & Grit Removal	-	-	-	-	500,000	500,000	
Sanitary Sewer Main Replacement	-	-	-	-	1,100,000	1,100,000	
Fort Screven & Butler Avenue Watertower Painting	-	-	-	-	625,000	625,000	
Watermain Replacements	-	-	-	-	325,000	325,000	
Wastewater Treatment Plant & Well Generators	-	-	-	-	150,000	150,000	
Raising of Well Houses	-	-	-	-	300,000	300,000	
EPA Stormwater & 14th Street Drainage**	-	-	-	13,250,000	-	13,250,000	
Total Projects	\$ 350,000	\$ 809,074	\$ 1,000,000	\$ 13,250,000	\$ 3,000,000	\$ 18,409,074	

**These two projects are in progress. Once final costs and funding are determined, next steps in process will be brought to Council for discussion.

Other projects and purchases outlined in the City's capital improvement plan included throughout the 2025 budget include:

Capital Items	Funding Source		
	Operating	Capital	Total
Tide Flexes	\$ 20,000	\$ -	\$ 20,000
Stormwater Management - Southend Drainage	30,000	-	30,000
Ditch Maintenance and Outfalls	10,000	-	10,000
City Building & Landscaping Maintenance	85,000	-	85,000
Dog Park Maintenance	2,500	-	2,500
Recycling - Rentals & Equipment	50,000	-	50,000
Tree Trimming	40,000	-	40,000
USH 80 Median Landscaping,	25,000	-	25,000
IT system and broadcasting upgrades	-	85,000	85,000

Additional capital purchases include vehicle replacements, software and computer upgrades, E911 equipment and software replacements, and equipment.

2025 is year three of the City’s current five year capital improvement plan. Each year the plan is evaluated based on priority and updated if necessary. The project priorities of the City can change quickly as a result of failing infrastructure or an unforeseen development, so the five year capital improvement plan is constantly evolving. Below is a summary of the current capital improvement plan for the current year and for the next two years:

Project Description	Budget Year			Total
	2025	2026	2027	
Pavement Maintenance & Speed Humps	\$ 250,000	\$ 525,000	\$ 525,000	\$ 1,300,000
Replacement of Public Works Vehicles & Equipment	118,600	203,200	320,000	641,800
City Facilities Maintenance & Landscaping	85,000	140,000	140,000	365,000
Playground Equipment Maintenance	5,000	10,000	-	15,000
Retaining Wall - 18th to Tybrissa	-	75,000	-	75,000
Recycling Program	50,000	50,000	50,000	150,000
Tree Maintenance Program	40,000	40,000	40,000	120,000
USH 80 Median Maintenance	25,000	15,000	-	40,000
Tide Flexes	20,000	50,000	50,000	120,000
Stormwater Management & Ditch Maintenance	504,074	210,000	210,000	924,074
Replacement of Sanitary Sewermains	1,100,000	954,000	1,686,000	3,740,000
Replacement of Watermains	325,000	194,000	160,500	679,500
Wastewater Treatment Plant Odor Control	500,000	-	-	500,000
Raise Well Houses above Flood Plain	300,000	350,000	-	650,000
Replacement of Sanitary Forcemains	-	150,000	200,000	350,000
Lift Station Replacement and Maintenance	-	300,000	-	300,000
Fort Screven & Butler Ave Water Tower Painting	625,000	-	-	625,000
Wastewater Treatment Plant Well Generators	150,000	-	-	150,000
Wastewater Treatment Building & Fencing (ARPA)	1,000,000	-	-	1,000,000
Replacement of Water / Sewer Utility Vehicles & Equipment	-	205,000	50,000	255,000
Ultra Violet Disinfection	-	350,000	25,000	375,000
Totals	\$ 5,097,674	\$ 3,821,200	\$ 3,456,500	\$ 12,375,374

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

The 2025 budget was prepared being aware of current economic conditions, but with the future and the strategic direction of the Council in mind. The City Council, staff and residents alike continue to seek strategies to increase efficiency and cost effectiveness, while providing outstanding service levels in the City. We are confident the 2025 budget places the City in a great financial shape to balance resident and visitor needs and proactively addresses the issues affecting the City of Tybee Island.

Respectfully Submitted,

Michelle Owens

Michelle Owens
Interim City Manager

Jen Amerell

Jen Amerell
Finance Director

City Officials and Administration

City Council	
Brian West	Mayor
Monty Parks	Mayor Pro Tem
Bill Garbett	Council Member
Spec Hosti	Council Member
Tony Ploughe	Council Member
Nick Sears	Council Member
Kathyrn Williams	Council Member

City Administration	
Michelle Owens	Interim City Manager
Jen Amerell	Finance Director
Pete Gulbranson	City Engineer / Director of Infrastructure
Kim Hallstein	Court Director
Walter Hattrich	City Marshal
Tiffany Hayes	Police Chief
Cassidi Kendrick	Communications & Outreach Director
Jamey Rabun	Campground Director
Jaime Spear	Human Resource Director
Jan LeViner	City Clerk
Edward Hughes	City Attorney

Summary of General Fund - Fund Equity

Funds	General Fund	Capital Fund	Special Revenue Funds		Capital Projects Funds	
			E911 Fund	Hotel / Motel Fund	SPLOST 2014 Fund	SPLOST 2020 Fund
Total Revenues	\$ 17,170,550	\$ 1,032,182	\$ 619,132	\$ 6,765,000	\$ -	\$ 242,949
Total Expenditures	<u>17,170,550</u>	<u>1,032,182</u>	<u>619,132</u>	<u>6,765,000</u>	-	<u>809,074</u>
Change in Equity	-	-	-	-	-	(566,125)
Beginning Equity Balance	<u>8,914,627</u>	-	-	-	<u>545,264</u>	<u>566,125</u>
Less: Fund Balance Applied	<u>(1,032,182)</u>	-	-	-	-	-
Ending Equity Balance	<u>\$ 7,882,445</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 545,264</u>	<u>\$ -</u>

Funds	Capital Project Fund	Debt Service Fund	Proprietary Funds			Total All Funds
	Grant Funds		Water / Sewer Fund	Solid Waste Fund	Campground Fund	
Total Revenues	\$ -	\$ 250,000	\$ 3,000,000	\$ 1,275,492	\$ 2,560,000	32,915,305
Total Expenditures	-	<u>246,150</u>	<u>4,023,006</u>	<u>1,275,492</u>	<u>2,501,808</u>	<u>34,442,394</u>
Change in Equity	-	3,850	(1,023,006)	-	58,192	(1,527,089)
Beginning Equity Balance	-	<u>169,878</u>	<u>1,551,608</u>	<u>7,083</u>	<u>2,590,828</u>	<u>14,345,413</u>
Less: Fund Balance Applied	-	-	-	-	-	<u>(1,032,182)</u>
Ending Equity Balance	<u>\$ -</u>	<u>\$ 173,728</u>	<u>\$ 528,602</u>	<u>\$ 7,083</u>	<u>\$ 2,649,020</u>	<u>\$ 11,786,142</u>

General Fund

The General Fund is the primary operating budget of the City. The General Fund accounts for the financial resources of the City which are not accounted for in any other fund. Principal revenue sources are property taxes, beverage taxes, state and local use tax, business and vacation rental registrations, hotel tax, licenses, permits and parking revenue. The General Fund accounts for expenditures related to the general administration of the City (general government), the protection and safety of people within the City, including police, fire and rescue services, beach safety and code enforcement (public safety), the maintenance and upkeep of infrastructure and City property within the City (public works), the operations of the City's parking lots and off street parking (parking), as well as providing a sense of community.

This section of the budget is organized as follows:

1. General Fund Summary – shows revenues grouped by source and expenditures by function
2. General Fund Detailed Revenues Budget – provides revenue by line item for each major revenue source
3. General Fund Expenditures by Department – shows the detailed expenditures for each department in the General Fund

The beginning of each department budget includes a department description, narrative of the services provided by the department, personnel, and any significant changes affecting the specific department budget.

General Fund Summary of Revenues & Expenditures

	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Revenues:								
Taxes	5,485,025	6,082,843	5,399,200	5,399,200	3,592,185	5,447,220	5,426,000	0.50%
Licenses & Permits	976,464	966,796	1,006,000	1,006,000	881,823	911,000	910,000	-9.54%
Intergovernmental Revenue	50,773	61,156	50,000	50,000	58,227	55,952	55,000	10.00%
Charges for Services	6,533,595	6,293,664	7,234,500	7,234,500	3,972,708	6,606,750	6,524,250	-9.82%
Fines & Forfeitures	929,578	929,869	910,000	910,000	670,796	950,000	990,000	8.79%
Miscellaneous Revenues	133,673	521,072	275,300	275,300	498,063	715,300	335,300	21.79%
Other Financing Sources	<u>3,497,456</u>	<u>2,999,361</u>	<u>2,925,000</u>	<u>2,961,950</u>	<u>1,587,125</u>	<u>2,800,000</u>	<u>2,930,000</u>	-1.08%
Total General Fund Revenue	<u>\$ 17,606,564</u>	<u>\$ 17,854,761</u>	<u>\$ 17,800,000</u>	<u>\$ 17,836,950</u>	<u>\$ 11,260,927</u>	<u>\$ 17,486,222</u>	<u>\$ 17,170,550</u>	-3.74%
Expenditures:								
City Council	\$ 378,521	\$ 626,637	\$ 354,090	\$ 381,040	\$ 307,795	\$ 495,030	\$ 382,075	0.27%
Clerk of Coucil	113,102	115,118	149,905	149,905	127,996	165,637	169,550	13.10%
City Manager	487,857	888,617	1,165,400	1,165,400	821,777	1,128,820	1,573,786	35.04%
Finance	1,048,244	1,177,894	1,224,390	1,224,390	960,539	1,238,335	965,092	-21.18%
Information Technology	1,055,731	989,527	742,985	742,985	748,021	833,188	-	-100.00%
Human Resources	359,585	427,697	492,560	492,560	421,343	564,965	575,788	16.90%
Municipal Court	270,650	288,266	337,555	337,555	218,509	327,214	356,839	5.71%
Police Department	3,572,748	4,290,525	4,237,160	4,237,160	3,430,903	4,241,454	4,033,408	-4.81%
Code Compliance	478,124	576,707	1,285,440	1,285,440	448,332	1,139,294	1,652,350	28.54%
Fire & Ocean Rescue	1,986,080	2,359,081	2,945,110	2,945,110	1,903,250	2,549,615	2,458,168	-16.53%
Public Works	3,123,608	3,153,291	3,481,370	3,481,370	2,509,508	3,503,515	3,565,450	2.42%
Community Development	517,668	293,789	341,435	341,435	206,424	285,429	386,920	13.32%
Other Uses	<u>754,669</u>	<u>833,305</u>	<u>1,042,600</u>	<u>1,052,600</u>	<u>737,743</u>	<u>1,013,725</u>	<u>1,051,124</u>	-0.14%
Total General Fund Expenditures	<u>\$ 14,146,587</u>	<u>\$ 16,020,454</u>	<u>\$ 17,800,000</u>	<u>\$ 17,836,950</u>	<u>\$ 12,842,140</u>	<u>\$ 17,486,222</u>	<u>\$ 17,170,550</u>	-3.74%
Beginning Fund Balance	\$ 12,940,022	\$ 15,714,194	\$ 15,100,748	\$ 15,100,748		\$ 15,100,748	\$ 8,914,627	
Annual Income / (Loss) + Reserve	4,266,275	2,516,894	-	-		-	-	
FY24 fund balance usage	-	-	-	-		(3,221,950)	-	
Transfer for Capital Projects	<u>(1,492,103)</u>	<u>(3,130,340)</u>	<u>-</u>	<u>(3,618,107)</u>		<u>(2,964,171)</u>	<u>(1,032,182)</u>	
Ending Fund Balance	<u>\$ 15,714,194</u>	<u>\$ 15,100,748</u>	<u>\$ 15,100,748</u>	<u>\$ 11,482,641</u>		<u>\$ 8,914,627</u>	<u>\$ 7,882,445</u>	

General Fund
Detailed Revenues

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Taxes									
31-1100	General Property Tax	\$ 2,102,531	\$ 2,696,900	\$ 2,100,150	\$ 2,100,150	\$ 1,484,608	\$ 2,125,000	\$ 2,125,000	1.18%
31-1310	Motor Vehicle Tax (MVT)	5,947	5,360	7,500	7,500	3,255	5,500	5,500	-26.67%
31-1315	MV Title Ad Valorem Tax (TAVT)	147,808	168,289	125,000	125,000	100,965	150,000	150,000	20.00%
31-1340	Recording Tax (Intangibles)	56,032	23,534	45,000	45,000	12,558	25,000	25,000	-44.44%
31-1600	Real Estate Transfer Tax	36,411	27,486	25,000	25,000	13,161	25,000	25,000	0.00%
31-1710	Franchise Tax - Electric	325,954	333,529	325,000	325,000	364,483	365,000	365,000	12.31%
31-1750	Franchise Tax - Cable	150,999	153,038	150,000	150,000	73,742	150,000	150,000	0.00%
31-1760	Franchise Tax - Telephone	5,906	6,318	6,500	6,500	2,875	5,500	5,500	-15.38%
31-3100	Local Option Sales Tax (LOST)	1,871,577	1,896,709	1,850,000	1,850,000	992,796	1,850,000	1,850,000	0.00%
31-3103	Energy Excise Tax	58,192	69,930	75,000	75,000	24,366	50,000	50,000	-33.33%
31-4200	Alcoholic Beverage Excise Tax	219,822	195,187	215,000	215,000	104,849	175,000	175,000	-18.60%
31-4300	Local Alcoholic Beverage Tax	256,142	253,278	225,000	225,000	138,564	245,000	225,000	0.00%
31-6200	Insurance Premium Tax	247,704	253,285	250,050	250,050	275,963	276,220	275,000	9.98%
	Total Taxes	<u>5,485,025</u>	<u>6,082,843</u>	<u>5,399,200</u>	<u>5,399,200</u>	<u>3,592,185</u>	<u>5,447,220</u>	<u>5,426,000</u>	0.50%
Licenses & Permits									
32-1000	Business & Occupational Licenses	139,988	114,530	100,000	100,000	81,777	100,000	100,000	0.00%
32-3000	Regulatory Fees (Liquor & Beach)	105,211	72,479	125,000	125,000	160,358	115,000	115,000	-8.00%
32-3101	Building Permits & Inspections	236,667	159,700	175,000	175,000	166,243	175,000	175,000	0.00%
32-3200	Film Permitting Fee	18,425	22,875	20,000	20,000	9,700	10,000	10,000	-50.00%
32-3912	Short-term Rental (STR) License	465,074	566,664	575,000	575,000	455,685	500,000	500,000	-13.04%
32-3900	Other Licenses & Permits	3,079	26,093	5,500	5,500	6,335	6,500	5,500	0.00%
32-2300	Golf Cart Inspection	8,020	4,455	5,500	5,500	1,725	4,500	4,500	-18.18%
	Total Licenses & Permits	<u>976,464</u>	<u>966,796</u>	<u>1,006,000</u>	<u>1,006,000</u>	<u>881,823</u>	<u>911,000</u>	<u>910,000</u>	-9.54%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Intergovernmental Revenue									
33-4000	State Governmental Grants	\$ 50,773	\$ 52,126	\$ 50,000	\$ 50,000	\$ 55,952	\$ 55,952	\$ 55,000	10.00%
33-6000	Misc. Grant	-	9,030	-	-	2,275	-	-	0.00%
	Total Intergovernmental Revenue	50,773	61,156	50,000	50,000	58,227	55,952	55,000	10.00%
Charges for Services									
34-2200	Fire Protection Subscriptions	16,640	16,061	20,000	20,000	14,850	16,750	16,750	-16.25%
34-2900	Shared Services - Salary Reimb.	152,713	224,371	195,000	195,000	212,108	250,000	267,000	36.92%
34-4130	Weigh Scale & Recycling	91,332	54,447	50,000	50,000	31,205	35,000	35,000	-30.00%
34-5416	Parking Revenue	6,200,392	5,912,760	6,900,000	6,900,000	3,679,400	6,250,000	6,150,000	-10.87%
34-6410	Other Fees	27,243	13,375	19,500	19,500	4,370	5,000	5,500	-71.79%
34-6900	Beach Use	8,100	36,850	15,000	15,000	9,600	15,000	15,000	100.00%
34-7501	City Facility Rentals	37,175	35,800	35,000	35,000	21,175	35,000	35,000	0.00%
	Total Charges for Services	6,533,595	6,293,664	7,234,500	7,234,500	3,972,708	6,606,750	6,524,250	-9.82%
Fines & Forfeitures									
35-1170	Police Fines	276,552	218,216	300,000	300,000	175,862	285,000	300,000	0.00%
35-1171	Administrative Citations	94,775	103,270	100,000	100,000	51,335	80,000	80,000	-20.00%
35-1174	Court Costs	86,687	79,385	85,000	85,000	73,669	85,000	85,000	0.00%
35-1175	Parking Fines	471,564	528,998	425,000	425,000	369,930	500,000	525,000	23.53%
	Total Fines & Forfeitures	929,578	929,869	910,000	910,000	670,796	950,000	990,000	8.79%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Miscellaneous Revenue									
36-1000	Investment Income	\$ 13,135	\$ 381,306	\$ 150,000	\$ 150,000	\$ 385,332	\$ 575,000	\$ 150,000	0.00%
37-1010	Main street Sponsorship	-	9,193	5,000	5,000	150	5,000	65,000	1200.00%
37-1200	Wellness Contribution	10,000	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
38-1003	Lease - Shrine Club	1,982	1,958	2,025	2,025	1,532	2,025	2,025	0.00%
38-1006	Lease - North Beach Grill	71,830	57,319	58,000	58,000	43,565	58,000	58,000	0.00%
38-1008	Lease - North Beach Concession	15,600	14,796	15,275	15,275	11,421	15,275	15,275	0.00%
38-9003	Miscellaneous Revenue	21,126	26,500	15,000	15,000	26,063	30,000	15,000	0.00%
	Total Miscellaneous Revenue	<u>133,673</u>	<u>521,072</u>	<u>275,300</u>	<u>275,300</u>	<u>498,063</u>	<u>715,300</u>	<u>335,300</u>	21.79%
Other Financing Sources									
39-1200	Transfer from other funds	3,372,456	2,999,361	2,925,000	2,925,000	1,586,700	2,800,000	2,930,000	0.17%
39-2100	Sale of Capital Assets	125,000	-	-	-	425	-	-	0.00%
39-1300	Applied General Fund Reserve	-	-	-	36,950	-	-	-	0.00%
	Total Other Financing Sources	<u>3,497,456</u>	<u>2,999,361</u>	<u>2,925,000</u>	<u>2,961,950</u>	<u>1,587,125</u>	<u>2,800,000</u>	<u>2,930,000</u>	-1.08%
	Total General Fund Revenue	<u>\$ 17,606,564</u>	<u>\$ 17,854,761</u>	<u>\$ 17,800,000</u>	<u>\$ 17,836,950</u>	<u>\$ 11,260,927</u>	<u>\$ 17,486,222</u>	<u>\$ 17,170,550</u>	-3.74%

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General Fund: City Council

Department Description:

The City Council is an elected body, made up of one elected Mayor, and six elected City Council members. Unless there is a special circumstance, each City Council member is elected to serve a four year term. Council Members are elected at-large and are non-partisan. The City has a staggered election cycle where three seats are up for re-election every two years. The Mayor's seat is up for re-election every four years. The Council is responsible for appointing the City Manager who serves as the Chief Administrative Officer for the City.

Services:

- Adopt the annual budget, levy taxes, and appropriate funds for the operation of the City;
- Adopt policies for City operations;
- Adopt ordinances and resolutions;
- Appoint and evaluate the performance of the City Manager;
- Approve contracts for City services and products;

Personnel:

- Mayor
- Mayor Pro Tem
- Council Members (5)

General Fund Expenditures
City Council - 1110

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Council Salaries	\$ 37,200	\$ 37,200	\$ 37,200	\$ 37,200	\$ 33,800	\$ 49,400	\$ 62,400	67.74%
51-1400	Employee Other Benefits	8,400	8,400	8,400	8,400	6,200	8,400	8,400	0.00%
51-2100	Insurance Benefits	612	515	500	500	391	500	500	0.00%
51-2200	FICA Taxes	<u>3,488</u>	<u>3,488</u>	<u>3,490</u>	<u>3,490</u>	<u>3,060</u>	<u>3,780</u>	<u>4,775</u>	36.82%
	Total Personnel	49,700	49,603	49,590	49,590	43,451	62,080	76,075	53.41% (1)
Services									
52-1000	Legal	286,869	428,391	250,000	250,000	208,035	350,000	250,000	0.00%
52-1200	Contract Services	-	-	-	26,950	8,085	26,950	-	0.00%
52-1204	Ethics Committee	1,940	780	1,500	1,500	240	1,500	1,500	0.00%
52-3500	Travel & Training	15,474	20,798	30,000	30,000	26,373	30,000	31,500	5.00% (2)
52-3600	Dues & Membership	<u>14,860</u>	<u>14,084</u>	<u>14,000</u>	<u>14,000</u>	<u>11,229</u>	<u>14,000</u>	<u>14,000</u>	0.00%
	Total Services	319,143	464,053	295,500	322,450	253,962	422,450	297,000	-7.89%
Supplies & Equipment									
53-1100	Supplies & Equipment	<u>9,678</u>	<u>112,981</u>	<u>9,000</u>	<u>9,000</u>	<u>10,382</u>	<u>10,500</u>	<u>9,000</u>	0.00%
	Total Supplies & Equipment	9,678	112,981	9,000	9,000	10,382	10,500	9,000	0.00%
	Total City Council	<u>378,521</u>	<u>626,637</u>	<u>354,090</u>	<u>381,040</u>	<u>307,795</u>	<u>495,030</u>	<u>382,075</u>	0.27%

Significant Variances Explanation:

- (1) Salaries increased January 1, 2023
- (2) Reflects increased travel costs and additional training / conference opportunities

General Fund: Clerk of Council

Department Description:

The mission of the Clerk's office is to fulfill the statutory requirements of election administration; legal notice dissemination; and the preparation and preservation of all official minutes, documents and records of the City.

Services:

- Election administration and election inspector training;
- Adherence to all election related laws of the State of Georgia and the Federal government;
- Prepare and maintain City records;
- Respond to informational requests from the general public, including open record requests;
- Prepare and publish legal notices to the public;
- Act as administrator to the City Council. Prepare and maintain minutes of Council meetings.

Personnel:

- Clerk of Council

General Fund Expenditures
Clerk of Council - 1130

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 68,643	\$ 73,043	\$ 83,920	\$ 83,920	\$ 64,346	\$ 83,920	\$ 86,019	2.50%
51-1400	Employee Other Benefits	4,400	4,710	4,650	4,650	3,520	4,275	1,650	-64.52%
51-2100	Insurance Benefits	9,324	10,261	10,860	10,860	8,203	10,860	10,750	-1.01%
51-2200	FICA Taxes	5,434	5,786	6,775	6,775	5,106	6,745	6,706	-1.02%
51-2400	Retirement	3,652	3,425	6,250	6,250	4,681	6,250	4,825	-22.80%
	Total Personnel	91,453	97,225	112,455	112,455	85,856	112,050	109,950	-2.23%
Services									
52-1125	Election Expense	2,483	-	3,250	4,887	4,887	4,887	-	-100.00%
52-1200	Contract Services / Software	-	-	8,750	8,750	24,281	30,000	43,500	397.14% (1)
52-3500	Travel & Training	6,311	4,622	5,500	5,500	2,957	4,800	7,000	27.27%
52-3600	Dues & Membership	428	255	400	5,400	3,764	5,400	600	-88.89%
52-3930	Record Management	7,272	6,632	5,500	5,500	2,827	5,500	5,500	0.00%
	Total Services	16,494	11,509	23,400	30,037	38,716	50,587	56,600	88.43%
Supplies & Equipment									
53-1100	Supplies & Equipment	2,265	1,523	4,050	4,050	3,424	3,000	3,000	-25.93%
53-1700	Other - Junior League	2,890	4,861	10,000	3,363	-	-	-	-100.00%
	Total Supplies & Equipment	5,155	6,384	14,050	7,413	3,424	3,000	3,000	-59.53%
	Total Clerk of Council	<u>113,102</u>	<u>115,118</u>	<u>149,905</u>	<u>149,905</u>	<u>127,996</u>	<u>165,637</u>	<u>169,550</u>	13.10%

Significant Variances Explanation:

(1) Increase reflects the delegation of technology costs to responsible department. City Hall has also added weekly professional cleaning services.

General Fund: City Manager

Department Description:

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

Services:

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

Personnel:

- City Manager
- Assistant City Manager
- Communications & Outreach Director
- Mainstreet Coordinator
- Facilities / Special Events Coordinator
- Customer Service Coordinator

General Fund Expenditures
City Manager - 1320

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 240,546	\$ 362,799	\$ 427,900	\$ 438,800	\$ 380,139	\$ 435,000	\$ 488,935	11.43%
51-1400	Employee Other Benefits	9,265	12,984	13,650	13,650	9,649	10,775	9,157	-32.92%
51-2100	Insurance Benefits	31,020	57,512	73,920	73,920	39,941	52,945	78,400	6.06%
51-2200	FICA Taxes	18,856	28,205	33,780	33,780	25,527	32,000	38,104	12.80%
51-2400	Retirement	7,955	17,117	31,250	31,250	23,407	31,250	28,940	-7.39%
	Total Personnel	307,642	478,617	580,500	591,400	478,663	561,970	643,536	8.82% (1)
Services									
52-1200	Contract Services / Software	64,344	244,210	372,000	372,000	246,852	372,000	684,000	83.87% (2)
52-1260	South Beach District	32,290	48,070	76,500	76,500	37,631	76,500	140,000	83.01%
52-1265	Main Street	69,077	83,494	93,250	82,350	29,601	82,350	70,250	-14.69%
52-3500	Travel & Training	5,976	4,245	13,750	13,750	3,009	6,600	6,600	-52.00%
52-3600	Dues & Membership	2,410	5,007	4,400	4,400	1,402	4,400	4,400	0.00%
	Total Services	174,097	385,026	559,900	549,000	318,495	541,850	905,250	64.89%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,118	24,974	25,000	25,000	24,619	25,000	25,000	0.00%
	Total Supplies & Equipment	6,118	24,974	25,000	25,000	24,619	25,000	25,000	0.00%
	Total City Manager	<u>487,857</u>	<u>888,617</u>	<u>1,165,400</u>	<u>1,165,400</u>	<u>821,777</u>	<u>1,128,820</u>	<u>1,573,786</u>	35.04%

Significant Variances Explanation:

- (1) Increase reflects the Assistant City Manager and Community Outreach Director positions separated from one to two positions
- (2) Increase due to IT service related contracts accounted for in City Manager from discontinued IT budget

General Fund Expenditures
 Expenditure Detail - City Manager 1320

1200 - Contract Services / Software

Strategic Planning Consulting	80,000
Dune Monitoring Project	85,000
Beach Tilling (Brandon Thull)	18,000
Hamilton Administrative Services	28,000
CivcRec Facilities Management	16,000
EngagementHQ Saas	10,000
Placer.ai Traffic Analysis	15,000
Federal Advocacy Services	60,000
State Advocacy Services	30,000
Guardhouse Cleaning	2,000
Dredge Material	6,500
CivicPlus Website	40,000
IT - Adobe/Cablecast	8,500
IT - BigLeaf (IT backup)	25,000
IT - Cyber Security	20,000
IT - Microsoft 365 subscription	65,000
IT Managed Services Contract	<u>175,000</u>
Total	684,000

1265 - Mainstreet

Board training and education	2,700
Professional development	1,065
Travel	4,300
Advertising and promotions	22,100
Operational	8,500
Dues and memberships	805
Special events	13,500
Historic Preservation Committee	15,250
Contract services - Downtown Development	<u>2,030</u>
Total	70,250

1260 - South Beach District

Fireworks / Light Display	86,500	**
Streetscaping	38,500	
Palm Lighting	<u>15,000</u>	
Total	140,000	

**\$60,000 funded by Visit Tybee

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General Fund: Finance

Department Description:

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

Services:

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

Personnel:

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

General Fund Expenditures
Finance - 1510

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 324,907	\$ 347,149	\$ 366,815	\$ 366,815	\$ 278,002	\$ 376,815	\$ 354,307	-3.41%
51-1400	Employee Other Benefits	14,373	15,750	14,515	14,515	15,555	14,515	7,549	-47.99%
51-2100	Insurance Benefits	50,068	61,544	68,475	68,475	49,269	66,325	81,221	18.61%
51-2200	FICA Taxes	25,769	27,269	29,170	29,170	22,309	29,550	27,680	-5.11%
51-2400	Retirement	17,202	26,235	31,250	31,250	23,407	31,250	33,765	8.05%
	Total Personnel	432,319	477,947	510,225	510,225	388,542	518,455	504,522	-1.12%
Services									
52-1200	Contract Services / Software	62,937	168,468	221,270	221,270	212,251	221,270	85,090	-61.54% (1)
52-2320	Leased Equipment	-	-	-	-	-	-	23,780	100.00% (2)
52-3100	Property & Liability Insurance	173,223	170,193	191,145	191,145	147,062	176,415	146,000	-23.62% (3)
52-3300	Public Notices	2,706	1,158	2,500	2,500	1,463	1,500	1,500	-40.00%
52-3500	Travel & Training	2,111	5,323	6,750	6,000	1,127	3,000	7,000	16.67%
52-3600	Dues & Membership	250	888	1,500	2,250	1,857	1,695	1,625	-27.78%
52-3990	CC & Bank Service Charges	359,951	332,717	275,000	275,000	201,819	300,000	175,000	-36.36% (4)
	Total Services	601,178	678,747	698,165	698,165	565,579	703,880	439,995	-36.98%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,891	12,795	8,500	8,500	-	8,500	12,575	47.94%
52-3220	Postage & Freight	7,856	8,405	7,500	7,500	6,418	7,500	8,000	6.67%
	Total Supplies & Equipment	14,747	21,200	16,000	16,000	6,418	16,000	20,575	28.59%
	Total Finance	1,048,244	1,177,894	1,224,390	1,224,390	960,539	1,238,335	965,092	-21.18%

Significant Variances Explanation:

- (1) Compliance portion of STR software moved to Code Compliance Dept.
- (2) Copier and postage machine leases and maintenance moved from discontinued IT dept. to Finance for management
- (3) Decrease to premium as a result of increasing deductibles
- (4) Credit card processing fees no longer absorbed by City

General Fund Expenditures Expenditure Detail - Finance 1510

1200 - Contract Services / Software

Audit	45,275
County Tax Administration	1,500
Host Compliance (STVR management system)	28,000
Financial Software Annual Service Cost	<u>10,315</u>
Total	85,090

3600 - Dues & Membership

Finance Officers Association	750
Institute for Public Accountants	525
Institute for Public Procurement	200
Other State Organizations	<u>150</u>
Total	1,625

2320 - Leased Equipment

Copier(s) - hardware for all City Hall	6,780
Copier(s) - software for all City Hall	12,000
Postage Machine	<u>5,000</u>
Total	23,780

1100 - Supplies & Equipment

Banking and security supplies	1,500
Computer supplies	3,575
Office supplies for City Hall - paper, water,	<u>7,500</u>
Total	12,575

3500 - Travel & Training

GFOA & GGFOA Training(s)	2,500
GAAP Updates	1,000
GGFOA Conference (5 employees)	2,000
Payroll and AP Training(s)	<u>1,500</u>
Total	7,000

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General Fund: Information Technology

Department Description:

The information technology department has been outsourced to a 3rd party vendor beginning in fiscal year 2025. These services are managed within the City Manager budget. Individual departments are responsible for managing any department specific related IT costs including specific software, cable, phones, computers, etc.

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 127,208	\$ 125,905	\$ 143,610	\$ 65,403	\$ 65,402	\$ 65,402	\$ -	-100.00%
51-1300	Overtime	2,031	3,156	2,500	1,338	1,338	1,338	-	-100.00%
51-1400	Employee Other Benefits	10,245	11,117	12,525	4,712	4,712	4,712	-	-100.00%
51-2100	Insurance Benefits	21,243	16,367	18,450	7,999	8,255	8,255	-	-100.00%
51-2200	FICA Taxes	11,009	10,820	12,150	5,964	6,136	6,136	-	-100.00%
51-2400	Retirement	10,942	6,847	6,250	6,250	4,682	6,250	-	-100.00%
	Total Personnel	182,678	174,212	195,485	91,666	90,525	92,093	-	-100.00%
Services									
52-1200	Contract Services / Software	716,118	689,297	500,000	618,843	630,080	700,000	-	-100.00%
52-2200	Equipment Maintenance	15,141	13,688	7,500	-	-	-	-	0.00%
52-2320	Equipment Rental	20,458	25,895	15,000	21,632	16,321	30,000	-	-100.00%
52-3500	Travel & Training	54	-	-	-	-	-	-	0.00%
	Total Services	751,771	728,880	522,500	640,475	646,401	730,000	-	-100.00%
Supplies & Equipment									
53-1100	Supplies & Equipment	121,282	86,435	25,000	10,844	11,095	11,095	-	-100.00%
	Total Supplies & Equipment	121,282	86,435	25,000	10,844	11,095	11,095	-	-100.00%
	Total Information Technology	1,055,731	989,527	742,985	742,985	748,021	833,188	-	-100.00%

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General Fund: Human Resources

Department Description:

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

Services:

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

Personnel:

- Human Resource Director
- Human Resource Generalist

General Fund Expenditures
Human Resources - 1540

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 68,043	\$ 99,878	\$ 144,095	\$ 144,095	\$ 104,261	\$ 144,095	\$ 147,710	2.51%
51-1400	Employee Other Benefits	3,646	4,122	4,795	4,795	6,134	6,500	2,754	-42.57%
51-2100	Insurance Benefits	12,117	13,332	27,310	27,310	12,594	18,305	22,983	-15.84%
51-2200	FICA Taxes	5,417	7,684	11,390	11,390	8,154	11,500	11,511	1.06%
51-2400	Retirement	3,931	6,847	6,250	6,250	4,681	6,250	9,645	54.32%
	Total Personnel	93,154	131,863	193,840	193,840	135,824	186,650	194,603	0.39%
Services									
52-1200	Contract Services / Software	35,693	61,999	55,000	54,426	22,201	52,000	55,000	1.05%
52-2700	Workers Compensation Insurance	182,934	178,527	182,020	182,020	236,520	269,615	270,485	48.60% (1)
52-3500	Travel & Training	15,777	1,705	15,000	15,000	587	10,000	15,000	0.00%
52-3600	Dues & Membership	269	639	1,200	1,200	620	1,200	1,200	0.00%
52-2900	Employee Wellness Programs	12,687	44,234	40,000	40,000	21,623	40,000	34,000	-15.00%
	Total Services	247,360	287,104	293,220	292,646	281,551	372,815	375,685	28.38%
Supplies & Other									
53-1100	Supplies & Equipment	610	2,076	3,000	3,000	894	3,000	3,000	0.00%
53-1700	Other - United Way Contribution	18,461	6,654	2,500	3,074	3,074	2,500	2,500	-18.67%
	Total Supplies & Other	19,071	8,730	5,500	6,074	3,968	5,500	5,500	-9.45%
	Total Human Resources	<u>359,585</u>	<u>427,697</u>	<u>492,560</u>	<u>492,560</u>	<u>421,343</u>	<u>564,965</u>	<u>575,788</u>	16.90%

Significant Variances Explanation:

- (1) Premiums are based on number of employees and quantity of claims. We have had a few high claims that has forced an increase and our employee count has grown.

General Fund Expenditures Expenditure Detail - Human Resources 1540

1200 - Contract Services / Software

Drug Screens	10,000
Background Checks	10,000
3rd Party HR Assistance	15,000
Paperless HR system (annual contract)	10,000
Recruitment	<u>10,000</u>
Total	55,000

2900 - Employee Wellness & Benefit Programs

Employee Annual Training	6,000
Employee Appreciation Lunches and Awards	14,500
Wellness Program Supplies	<u>13,500</u>
Total	34,000 **

**\$30,000 funded from United Healthcare

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General Fund: Municipal Court

Department Description:

Municipal Court has jurisdiction over alleged infractions of city ordinances, traffic offenses, and some misdemeanor offenses. The court also issues criminal warrants and conducts preliminary criminal hearings. The mission of the Municipal Court department is to provide high quality customer service in an efficient, professional, and fair manner; and in doing so, maintain the public's respect, confidence and satisfaction. The department uses available tools and programs to reduce instances of recidivism and make the Tybee Island community safer.

Services:

- Schedule all court appearances;
- Answer questions from the public defendants and attorneys regarding court appearances, monies owed and general court proceedings;
- Apply payments efficiently and with accuracy;
- Maintain records.

Personnel:

- Court Director
- Court Clerk
- Assistant Court Clerk

General Fund Expenditures
Municipal Court - 2650

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 171,466	\$ 179,970	\$ 208,660	\$ 202,660	\$ 142,246	\$ 200,000	\$ 213,113	5.16%
51-1400	Employee Other Benefits	13,960	10,250	8,550	6,150	8,655	10,000	4,950	-19.51%
51-2100	Insurance Benefits	27,965	30,169	32,580	32,580	24,243	31,335	38,975	19.63%
51-2200	FICA Taxes	14,102	14,567	16,615	16,615	11,472	16,179	16,681	0.40%
51-2400	Retirement	10,596	10,266	12,500	12,500	9,363	12,500	14,470	15.76%
	Total Personnel	238,089	245,222	278,905	270,505	195,979	270,014	288,189	6.54%
Services									
52-1200	Contract Services / Software	5,764	9,459	11,800	14,200	3,536	12,000	2,600	-81.69%
52-1101	Judge	2,400	2,400	2,400	2,400	1,200	2,400	2,400	0.00%
52-1211	Attorney(s)	16,579	18,229	22,800	22,800	9,500	22,800	37,600	64.91% (1)
52-3500	Travel & Training	1,186	6,379	14,600	14,600	5,381	13,000	17,400	19.18%
52-3600	Dues & Membership	340	465	550	550	-	500	1,250	127.27%
	Total Services	26,269	36,932	52,150	54,550	19,617	50,700	61,250	12.28%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,292	6,112	6,500	12,500	2,913	6,500	7,400	-40.80%
	Total Supplies & Equipment	6,292	6,112	6,500	12,500	2,913	6,500	7,400	-40.80%
	Total Municipal Court	<u>270,650</u>	<u>288,266</u>	<u>337,555</u>	<u>337,555</u>	<u>218,509</u>	<u>327,214</u>	<u>356,839</u>	5.71%

Significant Variances Explanation:

(1) Contract with Public Defender has increased

General Fund Expenditures Expenditure Detail - Municipal Court 2650

1200 - Contract Services / Software

Interpreter	800
Cellphone	1,800
Miscellaneous	-
Total	<u>2,600</u>

1211 - Attorneys

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

3500 - Travel and Training

Clerks	2,000
Director	1,000
Judge	2,400
Command College - Clerk	<u>12,000</u>
Total	<u>17,400</u>

3600 - Dues

Judge	500
Clerks	500
Director	<u>250</u>
Total	<u>1,250</u>

1100 - Supplies

Uniforms	900
Books	2,500
Office & courtroom supplies	<u>4,000</u>
Total	<u>7,400</u>

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General Fund: Police Department

Department Description:

The City of Tybee Police Department strives to promote impartial, ethical and professional law enforcement services in an efficient and effective manner. The Department provides services which contribute to the preservation of life, the protection of property, and the general safety of the community. The Department works cooperatively with members of the community to preserve peace, reduce fear, and ensure the safety and protection of those who reside, work and visit Tybee.

Services:

- 24 hour / 7 day a week patrol services;
- Detection, apprehension, and prosecution of violators and offenders of local, state, and federal laws;
- Conduct complex criminal investigations;
- Directed patrol;
- Accident investigation;
- Crime prevention;

Personnel:

- Chief
- Assistant Chief
- Captain
- Lieutenants (4)
- Sergeants (4)
- Corporal (4)
- Senior Officers (3)
- Officers (12)

General Fund Expenditures
Police Department - 3210

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 2,114,506	\$ 2,306,264	\$ 2,247,777	\$ 2,247,777	\$ 1,918,391	\$ 2,252,176	\$ 2,146,868	-4.49%
51-1300	Overtime	165,634	282,951	90,000	90,000	250,695	300,000	100,000	11.11%
51-1400	Employee Other Benefits	31,810	50,490	98,440	98,440	49,010	40,280	56,450	-42.66%
51-2100	Insurance Benefits	331,094	445,358	438,910	438,910	323,912	399,030	413,650	-5.76%
51-2200	FICA Taxes	164,716	199,336	184,648	184,648	169,416	171,468	168,552	-8.72%
51-2400	Retirement	132,589	154,387	162,500	162,500	126,710	156,000	156,730	-3.55%
	Total Personnel	2,940,349	3,438,786	3,222,275	3,222,275	2,838,134	3,318,954	3,042,250	-5.59% (1)
Services									
52-1200	Contract Services / Software	199,002	197,435	325,115	325,115	230,789	325,000	382,123	17.53% (2)
52-1195	Code Enforcement	38,918	85,107	-	-	-	-	-	0.00%
52-2201	Building Maintenance	21,518	9,999	15,000	15,000	1,169	7,500	1,500	-90.00%
52-2200	Vehicle / Equipment Maintenance	6,706	12,289	20,000	36,000	28,463	36,000	20,000	-44.44%
52-2320	Vehicle / Equipment Lease(s)	108,885	189,713	275,000	275,000	157,387	220,000	225,000	-18.18%
52-3500	Travel & Training	44,808	61,373	70,000	70,000	34,888	66,000	66,000	-5.71%
52-3600	Dues & Membership	4,274	1,274	4,000	4,000	1,055	1,500	2,500	-37.50%
	Total Services	424,111	557,190	709,115	725,115	453,751	656,000	697,123	-3.86%
Supplies & Other									
53-1100	Supplies & Equipment	104,410	193,151	214,270	198,270	68,872	175,000	123,655	-37.63%
53-1115	Ammunition	11,381	11,283	11,500	11,500	2,947	11,500	12,250	6.52%
53-1230	Utilities	-	-	-	-	-	-	78,130	100.00% (3)
53-1270	Fuel	92,497	84,738	70,000	70,000	61,123	70,000	70,000	0.00%
53-1700	Community Police Programs	-	5,377	10,000	10,000	6,076	10,000	10,000	0.00%
	Total Supplies & Other	208,288	294,549	305,770	289,770	139,018	266,500	294,035	1.47%
	Total Police Department	3,572,748	4,290,525	4,237,160	4,237,160	3,430,903	4,241,454	4,033,408	-4.81%

Significant Variances Explanation:

- (1) Two Major positions were eliminated in previous fiscal year
- (2) The maintenance agreements for body cameras, drones and vehicle fleet increased from previous year
- (3) Utilities are now included in building that incurs the costs rather than other comingled budgets for increased management

General Fund Expenditures
Expenditure Detail - Police 3210

1200 - Contract Services / Software

Axon Cameras - Body & Taser	83,330
Axon Cameras - Drones	27,960
Axon Cameras - Fleet	92,782
CLEAR Software	3,535
Cloud Gavel Warrant Software	1,700
Champion Fire	2,730
Ergotech Controls (INS)	8,307
Flock cameras	73,500
GTA	5,000
Janitorial	9,000
LEADS	3,632
NetMotion	16,072
Remote Technology	3,300
PowerDMS	6,600
SSI & SSI LPR	39,180
State Certification	500
Tyler Technology	1,200
Vector Solutions	1,795
Vigilant	<u>2,000</u>
Total	382,123

2200 - Vehicle/Equipment Maintenance

Patrol Units & Equipment	11,500
MRAP	2,500
FLOCK Repairs	<u>6,000</u>
Total	20,000

1700 - Community Police Programs

Community Outreach	8,000
Recruitment	<u>2,000</u>
Total	10,000

3500 - Travel & Training

Hotels & Travel	35,000
Conferences & Academy	10,000
Firearm Training	12,000
Incentive Education & Training	4,000
New Hires	<u>5,000</u>
Total	66,000

1100 - Supplies & Equipment

Custodial	9,000
Computers	16,000
CID	2,500
Misc	1,500
Body Armor	12,895
Gear	15,000
Uniforms	30,000
Protective equipment	10,000
Radios	16,000
LIDAR - handhelds	4,500
MDTs - computers	5,000
SSI MDT Pucks & Printers	<u>1,260</u>
Total	123,655

1230 - Utilities

AT&T Firstnet	25,400
AT&T (service backup)	15,500
Water / sewer	2,200
Electric / gas	2,850
Comcast (internet / cable)	5,000
Momentum (phones)	12,500
NetMotion (cellphones)	2,180
Verizon wireless (squads, tablets)	<u>12,500</u>
Total	78,130

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General Fund: Code Compliance

Department Description:

Code Compliance is a newly created department that combines what was previously known as code enforcement and parking services. This division will administer functions related to enforcement of a wide variety of local City ordinances, including; parking, sanitation, property maintenance, zoning, and short-term rentals to help promote a safe, clean and healthy environment for Tybee residents and visitors.

Services:

- Coordination of various daytime on-street parking and parking lots needs;
- Investigates complaints of violations of local laws and ordinances;
- Identifies code violations, deficiencies and other areas of non-compliance;
- Issues warnings, stop work orders, and/or citations as appropriate;
- Management of short-term rental activity;
- Animal control;

Personnel:

- City Marshal
- Parking Supervisor
- Assistant Parking Supervisor
- Clerk / Technician
- STR Compliance / Dispatcher
- Code Compliance Officer – full-time (7)
- Code Compliance Officer – part-time (4)
- Seasonal

General Fund Expenditures
Code Compliance - 3310

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 261,283	\$ 278,173	\$ 745,053	\$ 745,053	\$ 224,906	\$ 671,824	\$ 828,894	11.25%
51-1400	Employee Other Benefits	1,780	2,850	35,360	35,360	4,705	29,745	21,650	-38.77%
51-2100	Insurance Benefits	28,514	47,439	137,250	137,250	37,512	126,390	159,800	16.43%
51-2200	FICA Taxes	20,498	21,584	61,427	61,427	17,534	53,657	65,066	5.92%
51-2400	Retirement	9,753	23,963	31,250	31,250	23,407	31,250	77,175	146.96%
	Total Personnel	321,828	374,009	1,010,340	1,010,340	308,064	912,866	1,152,585	14.08% (1)
Services									
52-1200	Contract Services / Software	68,686	86,399	116,100	116,100	102,542	103,628	210,085	80.95% (2)
52-2200	Vehicle / Equipment Maintenance	46,914	65,804	55,000	55,000	8,341	25,000	38,000	-30.91%
52-2201	Building Maintenance	-	-	-	-	-	-	30,000	100.00% (3)
52-2320	Vehicle / Equipment Lease(s)	4,494	4,488	10,000	10,000	3,362	4,500	57,335	473.35%
52-3500	Travel & Training	-	-	18,000	18,000	-	18,000	18,250	1.39%
52-3600	Dues & Membership	-	-	1,500	1,500	-	1,500	3,150	110.00%
	Total Services	120,094	156,691	200,600	200,600	114,245	152,628	356,820	77.88%
Supplies & Other									
53-1100	Supplies & Equipment	28,005	39,410	67,800	67,800	22,091	67,800	70,500	3.98%
53-1230	Utilities	-	-	-	-	-	-	57,445	100.00% (4)
53-1270	Fuel	8,197	6,597	6,700	6,700	3,932	6,000	15,000	123.88%
	Total Supplies & Other	36,202	46,007	74,500	74,500	26,023	73,800	142,945	91.87%
	Total Code Compliance	478,124	576,707	1,285,440	1,285,440	448,332	1,139,294	1,652,350	28.54%

Significant Variances Explanation:

- (1) With creation of new department, increase is due to status change of department head and supervisor
- (2) STR compliance software annual costs included as STR compliance management moves to department
- (3) There previously was no management of South Annex building - maintenance budget to include floor repairs, plumbing, electrical and AC
- (4) Utilities are now included in building that incurs the costs rather than other comingled budgets for increased management

General Fund Expenditures
Expenditure Detail - Code Compliance 3310

1200 - Contract Services / Software

LensLock - bodycams	14,000
Tyler Technology - Financial Software	4,885
Windcave - credit card processor for parking kiosks	60,000
Host Compliance - STR Monitoring Software	89,300
Armored Car Service	10,000
CivicSmart - software for ticket writers	24,250
Penn Credit	<u>7,650</u>
Total	210,085

2200 - Vehicle & Equipment Maintenance

UI Boards, CPU PCB, printers, cables	25,000
Handhelds	3,000
Vehicles	<u>10,000</u>
Total	38,000

2201 - Building Maintenance

Siding, electrical, plumbing, drain services	9,000
Painting, floor repair, ceiling tiles, bathroom, upgrades	7,000
Front door repairs	9,000
Kennel upgrades	<u>5,000</u>
Total	30,000

2320- Vehicle / Equipment Leases

Vehicles - current lease for 3 vehicles, 1 truck	24,720
Vehicles - new leases for 3 cars, 1 truck	24,640
Copier / printers	6,000
Folding machine	<u>1,975</u>
Total	57,335

1100 - Supplies & Equipment

Animal Services	12,000
Uniforms	15,000
Decals	10,000
Signs	8,500
Meter / kiosk machine parts	10,000
Office supplies	10,000
Computer / office equipment	<u>5,000</u>
Total	70,500

1230 - Utilities

Cable / internet	14,850
Water / Sewer	3,520
Electric	11,275
Phone service	2,100
AT&T Firstnet - cell phones, hotspots, tablets	<u>25,700</u>
Total	57,445

3500 - Travel & Training

GSWCC, GA, EPD, OSHA	<u>18,250</u>
Total	18,250

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General Fund: Fire & Ocean Rescue

Department Description:

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

Services:

- 24 hour / 7 day a week fire suppression services;
- 24 hour / 7 day a week first responder services;
- 24 hour / 7 day a week water rescue response;
- Management of seasonal beach lifeguard program;
- Emergency Management

Personnel:

- Chief
- Captain / Special Operations
- Sergeant / Special Operations
- Lieutenant (3)
- Sergeant (3)
- Firefighters (10)
- Seasonal Lifeguards

General Fund Expenditures
Fire & Ocean Rescue - 3510

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 942,225	\$ 1,243,204	\$ 1,581,760	\$ 1,581,760	\$ 1,044,742	\$ 1,295,000	\$ 1,321,788	-16.44%
51-1200	Part-time / Seasonal Wages	276,161	143,333	250,000	200,000	98,356	145,000	175,000	-12.50%
51-1300	Overtime	130,788	163,980	90,000	140,000	173,416	250,000	90,000	-35.71%
51-1400	Employee Other Benefits	14,133	25,374	42,750	42,750	25,135	26,150	31,350	-26.67%
51-2100	Insurance Benefits	178,181	236,064	277,150	277,150	195,570	262,500	267,925	-3.33%
51-2200	FICA Taxes	97,268	119,023	150,200	150,200	102,505	131,300	116,815	-22.23%
51-2400	Retirement	62,752	75,309	93,750	93,750	70,221	93,750	110,940	18.34%
51-2500	Firefighters Pension Fund	3,525	6,325	7,500	7,500	6,665	6,665	7,000	-6.67%
	Total Personnel	1,705,033	2,012,612	2,493,110	2,493,110	1,716,610	2,210,365	2,120,818	-14.93%
Services									
52-2200	Vehicle & Equipment Maintenance	56,614	27,298	65,000	65,000	43,541	65,000	40,000	-38.46%
52-2201	Building Maintenance	9,199	22,116	50,000	50,000	6,039	50,000	30,000	-40.00%
52-2320	Vehicle / Equipment Lease(s)	6,370	8,001	7,000	7,000	5,212	7,000	7,000	0.00%
52-3500	Travel & Training	23,887	55,842	55,000	55,000	10,720	43,750	40,000	-27.27%
52-3600	Dues & Membership	2,332	7,435	25,000	25,000	17,950	12,000	14,350	-42.60%
	Total Services	98,402	120,692	202,000	202,000	83,462	177,750	131,350	-34.98%
Supplies & Other									
53-1100	Supplies & Equipment	83,869	179,336	185,000	185,000	79,121	115,000	125,000	-32.43%
53-1104	Emergency Management	35,369	24,855	35,000	35,000	12,204	26,500	25,000	-28.57%
53-1230	Utilities	-	-	-	-	-	-	36,000	100.00% (1)
53-1270	Fuel	63,407	21,586	30,000	30,000	11,853	20,000	20,000	-33.33%
	Total Supplies & Other	182,645	225,777	250,000	250,000	103,178	161,500	206,000	-17.60%
	Total Fire & Ocean Rescue	<u>1,986,080</u>	<u>2,359,081</u>	<u>2,945,110</u>	<u>2,945,110</u>	<u>1,903,250</u>	<u>2,549,615</u>	<u>2,458,168</u>	-16.53%

Significant Variance Explanation:

(1) Utilities are now included in building that incurs the costs rather than other comingled budgets for increased management

General Fund Expenditures
Expenditure Detail - Fire & Ocean Rescue 3510

2200 - Vehicles / Equipment Maintenance

Water Craft Maintenance	5,000
Vehicles	5,000
Side x Sides	10,000
Apparatus / Equipment Servicing and Testing	<u>20,000</u>
Total	40,000

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>10,000</u>
Total	25,000

3500 - Travel / Training

Classes for continuing education/certification	15,500
Vector Solutions	4,500
Physical (St. Joseph-Fit for Duty)	<u>20,000</u>
Total	40,000

1230 - Utilities

Cellphones, hotspots, cradle points, satellite phones	15,500
Water / sewer, power / gas	12,800
Internet, cable, phone	<u>7,700</u>
Total	36,000

1100 - Supplies & Equipment

Uniform & accessories	15,000
Medical & first aid	25,000
Misc equipment replacement	20,000
Protective equipment	15,000
Water rescue equipment	25,000
Station Supplies Fire and Beach Safety (Daily Operation)	<u>25,000</u>
Total	125,000

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General Fund: Public Works

Department Description:

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

Services:

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

Personnel:

- | | |
|---|--------------------------------|
| • Engineer / Director of Infrastructure | • Recycling Coordinator |
| • Division Director | • Heavy Equipment Operator (3) |
| • Project Manager | • Mechanic (2) |
| • Crew Foreman (4) | • Laborers I (12) |
| • Crew Leaders (3) | • Administrative Assistant |

General Fund Expenditures
Public Works - 4210

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 1,198,366	\$ 1,197,778	\$ 1,489,200	\$ 1,489,200	\$ 1,052,487	\$ 1,437,500	\$ 1,540,694	3.46%
51-1300	Overtime	65,821	86,044	65,000	65,000	84,562	105,000	65,000	0.00%
51-1400	Employee Other Benefits	26,868	34,850	84,425	84,425	57,080	67,500	62,025	-26.53%
51-2100	Insurance Benefits	259,805	274,988	335,450	335,450	255,656	345,750	395,650	17.95%
51-2200	FICA Taxes	91,823	99,969	125,345	125,345	91,235	123,165	122,601	-2.19%
51-2400	Retirement	91,969	99,269	106,250	106,250	79,583	106,250	139,880	31.65%
	Total Personnel	1,734,652	1,792,898	2,205,670	2,205,670	1,620,603	2,185,165	2,325,850	5.45%
Services									
52-1235	Beach Maintenance	1,208	24,209	30,000	30,000	14,613	30,000	27,500	-8.33%
52-1200	Contract Services / Software	150,983	172,404	135,000	105,000	75,197	135,000	165,500	57.62%
52-2111	Refuse & Recycling	156,283	155,177	200,000	200,000	128,077	175,000	170,000	-15.00%
52-2140	Landscaping	52,971	56,357	75,000	75,000	3,728	55,000	70,000	-6.67%
52-2200	Vehicle & Equipment Maintenance	280,267	119,128	85,000	85,000	62,234	80,000	70,000	-17.65%
52-2201	Building & Infrastructure Maintenan	104,089	162,812	155,000	185,000	161,636	220,000	147,500	-20.27%
52-2320	Vehicle / Equipment Lease(s)	85,801	103,342	103,200	103,200	87,876	101,850	113,600	10.08%
52-3500	Travel & Training	2,864	2,864	8,500	8,500	5,444	6,000	7,500	-11.76%
52-3600	Dues & Membership	295	704	1,500	1,500	195	500	500	-66.67%
	Total Services	834,761	796,997	793,200	793,200	539,000	803,350	772,100	-2.66%
Supplies & Other									
53-1100	Supplies & Equipment	242,439	198,573	167,500	167,500	84,944	160,000	162,500	-2.99%
53-1230	Utilities	298,845	297,616	265,000	265,000	223,023	300,000	250,000	-5.66%
53-1270	Fuel	12,911	67,207	50,000	50,000	41,938	55,000	55,000	10.00%
	Total Supplies & Other	554,195	563,396	482,500	482,500	349,905	515,000	467,500	-3.11%
	Total Public Works	3,123,608	3,153,291	3,481,370	3,481,370	2,509,508	3,503,515	3,565,450	2.42%

Significant Variances Explanation:

- (1) Increased due to monthly rental of temporary bathroom for Marine Science Center

General Fund Expenditures Expenditure Detail - Public Works 4210

1235 - Beach Maintenance	
Crossover maintenance	15,000
Beach signs	5,000
Refuse & recycling bins	<u>7,500</u>
Total	27,500

1200 - Contract Services / Software	
Tree Trimming	40,000
MSC Bathroom Rentals	48,000
Stormwater Management	30,000
Pest Control	25,000
Engineer /Architect	10,000
Cintas - first aid, etc	7,500
Parking lots / street striping	<u>5,000</u>
Total	165,500

2111 - Refuse & Recycling	
Recycling - tipping fees, rentals, equipment	50,000
Yardwaste, Glass, Mixed Paper Hauling	<u>120,000</u>
Total	170,000

2140 - Landscaping	
Ditches and Outfalls	10,000
USH 80 Median	25,000
City Properties	<u>35,000</u>
Total	70,000

2200 - Vehicles & Equipment Maintenance	
Public Works Vehicles	30,000
Public Works Equipment	30,000
Stock Parts/Filters/Oil	<u>10,000</u>
Total	70,000

2201 - Buildings & Infrastructure Maintenance	
Playground Equipment & Maintenance	5,000
Dog Park Maintenance	2,500
Gravel for roadways	35,000
Supplies	35,000
City buildings including painting and HVAC	50,000
Tide Flexes	<u>20,000</u>
Total	147,500

2320 - Leased Vehicles	
6 Fleet Vehicles	43,600
Street Sweeper	<u>70,000</u>
Total	113,600

3500 - Travel & Training	
Flagger & workzone safety	2,000
First aid & CPR	2,000
Continuing education	<u>3,500</u>
Total	7,500

1100 - Supplies & Equipment	
Public Restrooms (toilet paper, soap, bleach)	75,000
Gravel, signs, paper, lumber, paper	7,500
Traffic control devices	15,000
Safety & work clothing	15,000
Yard / maintenance supplies	20,000
Office supplies	7,500
Outdoor supplies (bug spray, sunscreen, first aid, hydration)	5,000
Chainsaws, weed whackers, leaf blowers, mowers	12,500
Safety equipment	<u>5,000</u>
Total	162,500

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General Fund: Community Development

Department Description:

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

Services:

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

Personnel:

- Community Development Director
- Zoning Specialist
- Sustainability Coordinator

General Fund Expenditures
Community Development - 7220

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 196,988	\$ 147,497	\$ 162,530	\$ 162,530	\$ 118,097	\$ 150,000	\$ 203,283	25.07%
51-1400	Employee Other Benefits	10,430	8,500	7,500	7,500	7,720	8,200	4,950	-34.00%
51-2100	Insurance Benefits	34,038	26,200	27,600	27,600	22,881	27,022	45,700	65.58%
51-2200	FICA Taxes	15,937	11,887	13,005	13,005	9,625	12,102	15,928	22.48%
51-2400	Retirement	16,682	6,848	6,250	6,250	4,682	6,250	14,009	124.14%
	Total Personnel	274,075	200,932	216,885	216,885	163,005	203,574	283,870	30.89% (1)
Services									
52-1200	Contract Services / Software	237,608	85,548	115,000	115,000	37,875	75,000	95,000	-17.39%
52-3500	Travel & Training	3,592	3,082	4,500	4,500	765	2,000	5,000	11.11%
52-3600	Dues & Membership	665	569	550	550	424	500	550	0.00%
	Total Services	241,865	89,199	120,050	120,050	39,064	77,500	100,550	-16.24%
Supplies & Equipment									
53-1100	Supplies & Equipment	1,728	3,658	4,500	4,500	4,355	4,355	2,500	-44.44%
	Total Supplies & Equipment	1,728	3,658	4,500	4,500	4,355	4,355	2,500	-44.44%
	Total Community Development	517,668	293,789	341,435	341,435	206,424	285,429	386,920	13.32%

Significant Variances Explanation:

(1) Increase reflects Sustainability Coordinator position addition to department

General Fund Expenditures
Expenditure Detail - Community Development 7220

1200 - Contract Services / Software	
Downer Davis, engineering review	10,000
Chatham Co., plan review and inspections	45,000
Symbiocity, LDC review	30,000
GMC, zoning map update	10,000
Total	<u>95,000</u>
1100 - Supplies	
Office supplies	500
Signs, laptops	1,500
Total	<u>2,000</u>

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General Fund: Other Uses

Department Description:

Other Uses represent items which are non-departmental specific, but for accounting purposes are segregated due to their nature. These include, but are not limited to:

- Non-Profit Grant Program. This represents the amount requested and awarded to local non-profit agencies.
- YMCA. This amount represents the annual payment to the Tybee Island YMCA.
- TIMA Contribution. Amount represents annual contribution to Tybee Island Maritime Academy.
- Special Events. Amount represents annual contribution for City parades.
- Transfers to Other Funds. Transfers to other funds represents an annual supplement transferred from the General Fund to the E911 fund and Solidwaste fund to balance the deficit in their operating budgets.

General Fund Expenditures
Other Uses - 9000

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Other Uses									
57-3000	Non-Profit Grant Program	\$ 83,211	\$ 86,724	\$ 100,000	\$ 110,000	\$ 47,409	\$ 110,000	\$ 100,000	-9.09%
57-2020	YMCA Contribution	168,450	168,450	220,000	220,000	165,000	220,000	220,000	0.00%
52-3851	TIMA Contribution	-	-	40,000	40,000	40,000	40,000	40,000	0.00%
57-3003	Special Events - Parades	-	-	7,500	7,500	-	-	7,500	0.00%
61-1001	Transfers to other Funds	503,008	578,131	675,100	675,100	485,334	643,725	683,624	1.26%
	Total Other Uses	754,669	833,305	1,042,600	1,052,600	737,743	1,013,725	1,051,124	-0.14%
	Total Other Uses	<u>754,669</u>	<u>833,305</u>	<u>1,042,600</u>	<u>1,052,600</u>	<u>737,743</u>	<u>1,013,725</u>	<u>1,051,124</u>	-0.14%
	Total General Fund Expenditures	<u>\$14,146,587</u>	<u>\$16,020,454</u>	<u>\$17,800,000</u>	<u>\$17,836,950</u>	<u>\$12,842,140</u>	<u>\$17,486,222</u>	<u>\$17,170,550</u>	-3.74%

General Fund Expenditures
Expenditure Detail - Other Financing Uses

1001 - Transfers to other funds	
E911 Fund	539,132
Solidwaste Fund	<u>144,492</u>
Total	683,624

Capital Fund

Fund / Department Description:

The majority of the City’s capital purchases are infrastructure projects, building renovations or larger vehicle and equipment purchases that are not SPLOST or Utility fund related. These non-routine purchases deemed to be one-time expenditures and not SPLOST or Utility Fund related are accounted for in the Capital Fund. These purchases are financed through either current year General Fund budget surplus or General Fund unreserved fund balance.

In order to effectively manage the replacement of these items, the condition, estimated useful life, and anticipated replacement dates for each asset will be reviewed by department heads each year. Based on this input, these items are then prioritized and incorporated in the annual capital budget in a way that attempts to manage the annual funding levels needed to replace these assets in a fiscally sustainable manner.

Capital Asset Policy: Capital assets are defined by the City as assets with an initial cost of more than \$10,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of two years. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable.

The following capital requests are included in the upcoming budget, funded through general fund unreserved fund balance:

Capital Purchase / Project Request	Amount	Description
Council / Courtroom / Judges Chambers AV Upgrades	\$ 80,000	The current system is outdated and frequently malfunctions
Broadcasting Equipment Upgrades	5,000	The current system is not functioning properly and has consistent broadcast issues
E911 Motorola Solutions Equipment Replacement	340,033	Year two of five year commitment for security on dispatch equipment replacement
E911 Motorola Solutions Cyber Security	27,149	Year two of five year commitment for dispatch equipment
Jaycee Park Playground Surface	100,000	The existing surface is over ten years old and is cracking and breaking apart
Marine Science Center Bathrooms	250,000	Original budget was \$125,000 - based on MSC requests and quotes, project expected to be significantly higher. Approx. \$25,000 was spent in FY24.
Bucket Truck	75,000	The electronics on the boom are starting to fail
South Annex Roof Replacement	60,000	The roof has been leaking in multiple places and is overdue for replacement
South Annex Generator	65,000	Without a generator, Code Compliance and lifeguards would have no power in an outage
CF Moto Side x Sides (2)	30,000	Replace two Kawasaki Mules that are past their useful life
Total Capital Purchases & Projects	<u>\$ 1,032,182</u>	

Fund 350 - Capital Fund
Summary of Revenues & Expenditures

Account Name	2022 Actual	2023 Actual	Original 2024 Budget	Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Other Financing Sources								
Transfer from General Fund Fund Balance	\$ -	\$ 3,130,340	\$ 3,618,107	\$ 3,618,107	\$ 2,914,171	\$ 2,914,171	\$ 1,032,182	-71.47%
Misc Revenue	-	-	-	-	50,000	50,000	-	0.00%
Total Other Financing Sources	-	3,130,340	3,618,107	3,618,107	2,964,171	2,964,171	1,032,182	-71.47%
Total Capital Fund Revenues	\$ -	\$ 3,130,340	\$ 3,618,107	\$ 3,618,107	\$ 2,964,171	\$ 2,964,171	\$ 1,032,182	-71.47%
Capital Expenditures								
Account Name	2022 Actual	2023 Actual	Original 2024 Budget	Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Capital								
Buildings & Buildings Improvements	\$ -	\$ 1,942,095	\$ 1,129,590	\$ 1,079,590	\$ 817,964	\$ 817,964	\$ 475,000	-56.00%
Vehicles & Equipment	-	1,188,245	2,188,517	2,238,517	1,846,207	1,846,207	557,182	-75.11%
Infrastructure	-	-	300,000	300,000	300,000	300,000	-	-100.00%
Total Capital	-	3,130,340	3,618,107	3,618,107	2,964,171	2,964,171	1,032,182	-71.47%
Total Capital Fund Expenditures	\$ -	\$ 3,130,340	\$ 3,618,107	\$ 3,618,107	\$ 2,964,171	\$ 2,964,171	\$ 1,032,182	-71.47%
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
Annual Income / (Loss)	-	-	-	-		-	-	
Applied Budget Surplus	-	-	-	-		-	-	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	

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

Account	Description	FY24 Budget			FY25 Budget	Multi-Year
		Original	Amended	Projected	Request Amount	Total Budget
General Government - 1110						
	City Hall Renovation (Fund Balance portion)	\$ 636,000	\$ 636,000	\$ 636,000	\$ -	\$ 636,000
	Financial Software (2nd year of two year budget request)	92,835	92,835	92,835	-	92,835
	Modular Building Lease	50,000	50,000	48,566	-	50,000
	City Hall Furniture	200,000	200,000	191,059	-	200,000
	City Hall / YMCA Sign Marquee	20,000	20,000	-	-	20,000
	Tybrisa / Park of 7 Flags Furniture Replacement	45,000	45,000	-	-	45,000
	Holiday Decoration Replacements	150,000	150,000	139,204	-	150,000
	Tybrisa Light Pole Replacement	350,000	350,000	350,000	-	350,000
	Guardhouse New Appliances and Furniture	10,000	10,000	-	-	10,000
	Electrical Upgrade on Tybrisa Street	300,000	300,000	300,000	-	300,000
	Council/Courtroom/Judges Chambers AV Upgrades	-	-	-	80,000	80,000
	Broadcasting Equipment Upgrades	-	-	-	5,000	5,000
	Total General Government Capital Additions	1,853,835	1,853,835	1,757,664	85,000	1,938,835
Police & Code Enforcement - 3210						
	E911 Motorola Solutions Equipment Replacement (Year 2 of 5)	\$ 340,033	\$ 340,033	\$ 340,033	\$ 340,033	\$ 680,066
	E911 Motorola Solutions VESTA Cybersecurity (Year 2 of 5)	27,149	27,149	27,149	27,149	54,298
	Public Safety Building Generator Replacement	43,590	43,590	43,590	-	43,590
	Total Police & Code Enforcement Capital Additions	410,772	410,772	410,772	367,182	777,954

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

Account	Description	FY24 Budget			FY25 Budget	Multi-Year
		Original	Amended	Projected	Request Amount	Total Budget
Fire & Beach Safety - 3510						
	Cancer Prevention Turn Out Gear with Mask (22)	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -
	Current Living Quarters Renovation	200,000	150,000	49,963	-	-
	Lifeguard Station - 14th Street	90,000	-	-	-	-
	Savings for Replacement of Engine #1 (Year 1 of 3)	70,000	-	-	-	-
	Fire Rescue Boat - 24ft Zodiac	90,000	90,000	81,817	-	-
	2004 F550 Truck	-	50,000	50,000	-	-
	Fire Truck	-	160,000	156,600	-	-
	Total Fire & Beach Safety Capital Additions	520,000	520,000	338,380	-	-
Public Works - 4210						
	Strand Avenue Retaining Walls	75,000	75,000	24,150	-	-
	Memorial Park Playground Equipment & Composite / Fence	250,000	250,000	93,570	-	-
	Jaycee Park Playground Surface	-	-	-	100,000	-
	Marine Science Center Bathrooms	125,000	125,000	15,695	250,000	265,695
	Vehicles	50,000	50,000	24,920	75,000	99,920
	Total Public Works Capital Additions	500,000	500,000	158,335	425,000	365,615
Code Compliance - 3310						
	4G Kiosks Upgrade	325,000	325,000	290,520	-	-
	Body Camera's	8,500	8,500	8,500	-	-
	South Annex Generator Replacement & Roof	-	-	-	125,000	-
	CFMoto Side x Side	-	-	-	30,000	-
	Total Code Compliance Capital Additions	333,500	333,500	299,020	155,000	-
	Total Capital Additions	<u>3,618,107</u>	<u>3,618,107</u>	<u>2,964,171</u>	<u>1,032,182</u>	<u>3,082,404</u>

E911 Fund

Fund / Department Description:

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

Services:

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

Personnel:

- Supervisor / Records Coordinator
- Communication Officers (7)

Fund 215 - Emergency 911 Fund
 Summary of Revenues & Expenditures

Source	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
			2024 Budget	3/31/24 YTD			
Public Charges for Services	\$ 79,466	\$ 79,293	\$ 86,025	\$ 53,065	\$ 79,800	\$ 80,000	-7.00%
Other Financing Sources	289,115	373,185	495,550	322,110	454,675	539,132	8.79%
Total Emergency 911 Revenue	\$ 368,581	\$ 452,478	\$ 581,575	\$ 375,175	\$ 534,475	\$ 619,132	6.46%

Department	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
			2024 Budget	3/31/24 YTD			
Personnel	\$ 345,891	\$ 402,763	\$ 548,075	\$ 362,815	\$ 509,475	\$ 585,482	6.83%
Services	15,935	48,301	28,000	11,173	22,500	28,150	0.54%
Supplies & Equipment	3,952	1,414	5,500	1,187	2,500	5,500	0.00%
Total Emergency 911 Expenditures	\$ 365,778	\$ 452,478	\$ 581,575	\$ 375,175	\$ 534,475	\$ 619,132	6.46%
Beginning Fund Balance	\$ (2,803)	\$ -	\$ -		\$ -	\$ -	
Annual Income / (Loss)	2,803	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	

Fund 215 - Emergency 911
Revenues and Expenditures - 3210

Account	Account Name	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
				2024 Budget	3/31/24 YTD			
Public Charges for Services								
34-2525	Prepaid Wireless Fees	\$ 13,649	\$ 11,659	\$ 13,525	\$ 8,211	\$ 12,300	\$ 12,500	-7.58%
34-2530	Non-Prepaid Wireless Fees	65,817	67,634	72,500	44,854	67,500	67,500	-6.90%
	Total Public Charges for Services	79,466	79,293	86,025	53,065	79,800	80,000	-7.00%
Other Financing Sources								
39-1201	Transfer from General Fund	289,115	373,185	495,550	322,110	454,675	539,132	8.79%
	Total Other Financing Sources	289,115	373,185	495,550	322,110	454,675	539,132	8.79%
	Total E911 Fund Revenues	\$ 368,581	\$ 452,478	\$ 581,575	\$ 375,175	\$ 534,475	\$ 619,132	6.46%
Account	Account Name	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
				2024 Budget	3/31/24 YTD			
Personnel								
51-1100	Salaries & Wages	\$ 250,049	\$ 304,522	\$ 397,860	\$ 268,974	\$ 382,375	\$ 411,638	3.46%
51-1400	Employee Benefits	4,215	7,850	19,050	6,630	7,850	16,500	-13.39%
51-2100	Insurance Benefits	55,396	42,858	76,770	38,217	51,750	86,000	12.02%
51-2200	FICA Taxes	19,241	23,568	31,895	20,906	30,000	32,754	2.69%
51-2400	Retirement	16,990	23,965	22,500	28,088	37,500	38,590	71.51%
	Total Personnel	345,891	402,763	548,075	362,815	509,475	585,482	6.83%
Services								
52-1200	Contract Services / Software	-	33,763	7,500	2,853	7,500	10,150	35.33%
53-1230	Utilities	15,380	12,648	15,500	7,562	13,000	15,500	0.00%
52-3500	Travel & Training	555	1,890	5,000	758	2,000	2,500	-50.00%
	Total Services	15,935	48,301	28,000	11,173	22,500	28,150	0.54%
Supplies								
53-1100	Supplies & Equipment	3,952	1,414	5,500	1,187	2,500	5,500	0.00%
	Total Supplies	3,952	1,414	5,500	1,187	2,500	5,500	0.00%
	Total E911 Fund Expenditures	\$ 365,778	\$ 452,478	\$ 581,575	\$ 375,175	\$ 534,475	\$ 619,132	6.46%

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Room Tax Fund

Fund / Department Description:

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

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

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

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

In 2023, room taxes transferred for beach re-nourishment equaled \$682,298. At the end of fiscal year 2024, an additional \$615,000 of room tax is expected to be designated for beach projects, and \$645,000 is budgeted in the upcoming budget year. The amount transferred to beach re-nourishment will fluctuate annually based on the revenue generated from room taxes which is significantly reliant on tourism. As tourism numbers decrease, the amount allocated to beach nourishment will decrease. The total fund balance reserved for beach projects at the end of the FY25 budget period is expected to be \$3.6 million.

Fund 275 - Room Tax Fund
 Summary of Revenues & Expenditures

Source	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Taxes	\$ 7,865,210	\$ 7,001,309	\$ 6,745,000	\$ 4,039,134	\$ 6,535,000	\$ 6,765,000	0.30%
Total Hotel / Motel Revenues	<u>\$ 7,865,210</u>	<u>\$ 7,001,309</u>	<u>\$ 6,745,000</u>	<u>\$ 4,039,134</u>	<u>\$ 6,535,000</u>	<u>\$ 6,765,000</u>	0.30%

Department	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Other Costs	\$ 3,439,456	\$ 3,069,361	\$ 2,930,000	\$ 1,800,365	\$ 2,870,000	\$ 2,940,000	0.34%
Other Financing Uses	<u>4,425,754</u>	<u>3,931,948</u>	<u>3,815,000</u>	<u>2,238,769</u>	<u>3,665,000</u>	<u>3,825,000</u>	0.26%
Total Hotel / Motel Tax Fund Expenditures	<u>\$ 7,865,210</u>	<u>\$ 7,001,309</u>	<u>\$ 6,745,000</u>	<u>\$ 4,039,134</u>	<u>\$ 6,535,000</u>	<u>\$ 6,765,000</u>	0.30%
Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	
Annual Income / (Loss)	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	

Fund 275 - Room Tax Fund
Revenues and Expenditures - 7520

Account	Account Name	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Taxes								
31-4100	Room Taxes	\$ 7,865,210	\$ 7,001,309	\$ 6,745,000	\$ 4,039,134	\$ 6,535,000	\$ 6,765,000	0.30%
	Total Taxes	<u>7,865,210</u>	<u>7,001,309</u>	<u>6,745,000</u>	<u>4,039,134</u>	<u>6,535,000</u>	<u>6,765,000</u>	0.30%
	Total Room Tax Revenues	<u>\$ 7,865,210</u>	<u>\$ 7,001,309</u>	<u>\$ 6,745,000</u>	<u>\$ 4,039,134</u>	<u>\$ 6,535,000</u>	<u>\$ 6,765,000</u>	0.30%
Other Costs								
57-2000	Hutchison Island Trade Center	\$ 1,123,377	\$ 999,987	\$ 950,000	\$ 576,904	\$ 935,000	\$ 955,000	0.53%
57-2001	Chamber of Commerce	2,246,079	1,999,374	1,910,000	1,153,461	1,865,000	1,915,000	0.26%
57-2002	Tybee Post Theater	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>2,930,000</u>	<u>1,800,365</u>	<u>2,870,000</u>	<u>2,940,000</u>	0.34%
Other Financing Uses								
61-1000	Transfer to General Fund	3,369,456	2,999,361	2,925,000	1,730,365	2,800,000	2,930,000	0.17%
61-1002	Transfer to Debt Service Fund	250,000	250,000	250,000	250,000	250,000	250,000	0.00%
61-1003	Transfer for Beach Projects	806,298	682,587	640,000	258,404	615,000	645,000	0.78%
	Total Other Financing Uses	<u>4,425,754</u>	<u>3,931,948</u>	<u>3,815,000</u>	<u>2,238,769</u>	<u>3,665,000</u>	<u>3,825,000</u>	0.26%
	Total Room Tax Expenditures	<u>\$ 7,865,210</u>	<u>\$ 7,001,309</u>	<u>\$ 6,745,000</u>	<u>\$ 4,039,134</u>	<u>\$ 6,535,000</u>	<u>\$ 6,765,000</u>	0.30%

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SPLOST 2014 Fund

Fund / Department Description:

The Special Purpose Local Option Sales Tax (SPLOST) 2014 Fund is a capital project fund. The SPLOST 2014 accounts for construction of major capital projects financed by SPLOST proceeds. A 2013 intergovernmental agreement between Chatham County and the City of Tybee stated the City may anticipate \$4.2 million in SPLOST 2014 proceeds over the life of the SPLOST to finance approved capital projects.

The approved capital projects included roads, streets and bridges; stormwater and drainage; water and sewer; public works and public safety vehicles and equipment; fire protection and administrative facilities. As of the final receipt date, the City has received \$4.6 million in SPLOST 2014 proceeds. The City received \$700,000 from the County towards south end projections, including bathrooms. The City has spent funds on a ladder truck, drainage projects, park upgrades and bathrooms. The SPLOST 2014 has residual funds of approximately \$545,000 remaining that are currently earmarked for the rehabilitation and improvement of the Fire Station and / or Storm Shelter.

Fund 322 - SPLOST 2014 Fund
 Project Revenues and Expenditures

Account	Revenue Source	Prior Year	FY24 Revenues		Total	2025
		Revenue	3/31/24 YTD	Projected	Revenue	Budget
Intergovernmental Revenue						
33-7114	SPLOST 2014 Revenue	\$ 4,617,182	\$ -	\$ -	\$ 4,617,182	\$ -
33-6000	County Contributions	700,000	-	-	700,000	-
36-1000	Investment Income	27,309	20,658	25,000	72,967	-
Total Revenues		\$ 5,344,491	\$ 20,658	\$ 25,000	\$ 5,390,149	\$ -
Account	Project	Prior Year	FY24 Expenditures		Total	2025
		Expenditures	3/31/24 YTD	Projected	Expenditures	Budget
Capital Outlay						
Public Safety						
	Police Equipment Upgrades	\$ 482,941	\$ -	\$ -	\$ 482,941	\$ -
3510-54-1300	Fire Vehicles & Equipment Upgrades	1,471,070	-	-	1,471,070	-
Public Works						
	Street Paving & Maintenance	71,856	-	-	71,856	-
4210-54-1400	Marsh Hen Trail / Highway 80 Bike Trail	46,058	-	-	46,058	-
4210-54-1400	Drainage Projects	101,481	-	-	101,481	-
	Street Sweeper	180,000	-	-	180,000	-
Cultural & Recreational						
6210-54-1315	Park Upgrades & Bathroom Building	1,038,783	-	-	1,038,783	-
4210-54-1200	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	-
6210-54-1310	Buildings & Building Improvements	41,977	-	-	41,977	-
4210-54-1200	Beach Crossovers	224,769	-	-	224,769	-
4210-54-1300	South End Bathrooms	840,645	-	-	840,645	-
Total Expenditures		\$ 4,844,885	\$ -	\$ -	\$ 4,844,885	\$ -
Funds Remaining		\$ 499,606	\$ 520,264	\$ 545,264	\$ 545,264	\$ 545,264 **

**Currently earmarked for renovations and upgrades to Fire Station and / or Storm Shelter

SPLOST 2020 Fund

Fund / Department Description:

The Special Purpose Local Option Sales Tax (SPLOST) 2020 Fund is a capital project fund. The SPLOST 2020 accounts for construction of major capital projects financed by SPLOST proceeds. A 2019 intergovernmental agreement between Chatham County and the City of Tybee stated the City may anticipate \$3.9 million in SPLOST 2020 proceeds over the life of the SPLOST to finance approved capital projects.

The approved capital projects include public safety facilities and equipment; road and drainage improvements; water and sewer infrastructure; city facilities; recreational facilities and improvements, and title acquisition. To date, the City has received approximately \$3.6 million to date in SPLOST 2020 proceeds which has helped fund a ladder truck purchase, street paving and maintenance, drainage projects and renovations to City facilities. The available balance of approximately \$809,000 included in the 2025 budget will be allocated \$250,000 in street paving and maintenance, \$95,000 for roof replacements on YMCA and City Hall and the remaining balance to finance the south end drainage design project.

Fund 323 - SPLOST 2020
 Project Revenues and Expenditures

Account	Revenue Source	Prior Year Revenue	FY24 Revenues		Total Revenue	2025 Budget	
			Budget	3/31/24 YTD			Projected
Intergovernmental Revenue							
33-7115	SPLOST Revenue	\$ 2,783,565	\$ 1,140,000	\$ 816,295	\$ 1,100,000	\$ 3,883,565	\$ 217,949
36-1000	Investment Income	33,610	10,000	45,363	60,000	93,610	25,000
Total Revenues		\$ 2,817,175	\$ 1,150,000	\$ 861,658	\$ 1,160,000	\$ 3,977,175	\$ 242,949

Account	Project	Prior Year Expenditures	FY24 Expenditures		Total Expenditures	2025 Budget	
			Budget	3/31/24 YTD			Projected
Capital Outlay							
Public Safety							
	Fire Vehicles	\$ 468,977	\$ -	\$ -	\$ -	\$ 468,977	\$ -
Public Works							
	Street Paving & Maintenance	705,331	500,000	69,970	463,000	1,168,331	250,000
	Drainage Projects	54,680	50,000	-	-	54,680	464,074
Cultural & Recreational							
	Recreational Parks & Facilities - Jaycee Park	6,474	700,000	577,654	700,000	706,474	-
	Recreational Area Improvements	858	-	-	-	858	-
General Government							
	City Facilities	311,730	700,000	700,000	700,000	1,011,730	95,000
Total Expenditures		\$ 1,548,050	\$ 1,950,000	\$ 1,347,624	\$ 1,863,000	\$ 3,411,050	\$ 809,074
Funds Remaining		\$ 1,269,125	\$ 469,125	\$ 783,159	\$ 566,125	\$ 566,125	\$ -

Grant Funds

Fund / Department Description

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

Grant	Project Cost	Grant Funding	City of Tybee			Description	Status	FY25 Budget
			Cost Share	Funding Source	FY25 Budget Impact			
American Rescue Act (ARPA Funds)	\$ 1,000,000	\$ 1,143,836	NA	NA	\$ -	Funds to be used for WWTP Building & fencing for security of treatment plant	RECEIVED	No operating impact
Home Elevation	In Progress	In Progress	NA	NA	\$ -	Home raising assistance, pass through to homeowner	AWARDED	No operating impact
GEMA Safe Shelter	\$ 3,043,898	\$ 2,317,148	\$ 726,750	25% Operating	25% of Costs Incurred	Project to construct a Tornado/Hurricane safe room with ADA capabilities.	AWARDED Project On Hold - Budget Costs Exceed Project / Grant Funding	25% costs incurred TBD
DNR Comprehensive Community Resiliency Grant (CIG)	\$ 110,000	\$ 110,000	NA	NA	\$ -	Combines multiple other projects to implement projects through the lens of sea level rise and climate change vulnerabilities.	AWARDED	No operating impact
EPA Stormwater Phase 2 (Earmarked)	\$ 3,250,000	\$ 2,600,000	\$ 650,000	TBD	\$ -	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 Project On Hold Final Costs and Funding TBD	ON HOLD - final costs and funding TBD
14th Street Drainage (FEMA HMPG)	\$ 10,000,000	\$ 8,000,000	\$ 2,000,000	TBD	\$ -	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	ON HOLD - final costs and funding TBD
South end Drainage	\$ 493,836	\$ -	\$ 493,836	SPLOST / Operating	\$ 493,836	Design for south end drainage.	AWARDED	SPLOST / Operating
NFWF Back River Project	\$ 700,000	\$ 380,000	\$ 320,000	TBD	\$ -	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)	AWARDED On Hold - Reapply 2026	On HOLD - move to 2026
Skidaway Dune Monitoring	\$ 261,000	\$ -	\$ 261,000	Operating	\$ 87,000	Dune monitoring and measuring	AWARDED	In CM Operating
Historic Preservation Grant Certified Local Governmental Grant	\$ 30,000	\$ 18,000	\$ 12,000	Operating	\$ 12,000	Propose local historic District in Fort Screven	APPLIED	In CM Operating

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Debt Service Fund

Fund / Department Description

The Debt Service Fund accounts for the debt payments and proceeds of the City. It was established to account for the Marine Science Center Chatham County Revenue Bond 2019 Series principal and interest payments. In February 2019, Chatham County Recreation Authority issued \$3,410,000 in revenue bonds on behalf of the City of Tybee Island in order for the City to build a new marine science center facility. Revenue generated from room tax funds annual debt service payments.

As of June 30, 2025, \$2,620,000 remained outstanding on the bond. Annual principal and interest payments are as follows:

Fiscal Year Payable	Principal	Interest	Total
2026	\$ 150,000	\$ 99,550	\$ 249,550
2027	150,000	93,550	243,550
2028	160,000	87,550	247,550
2029	165,000	81,150	246,150
2030	170,000	74,550	244,550
2031-2035	935,000	287,450	1,222,450
2036-2039	890,000	90,600	980,600
	<u>\$ 2,620,000</u>	<u>\$ 814,400</u>	<u>\$ 3,434,400</u>

Fund 420 - Debt Service Fund
 Summary of Revenues & Expenditures

Source	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Other Financing Sources	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.00%
Total Debt Service Revenues	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	0.00%

Department	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/34/24 YTD	2024 Projected	2025 Budget	Budget % Change
Debt Service	\$ 247,900	\$ 249,050	\$ 245,200	\$ 199,600	\$ 245,200	\$ 246,150	0.39%
Total Debt Service Expenditures	<u>\$ 247,900</u>	<u>\$ 249,050</u>	<u>\$ 245,200</u>	<u>\$ 199,600</u>	<u>\$ 245,200</u>	<u>\$ 246,150</u>	0.39%
Beginning Fund Balance	\$ 162,028	\$ 164,128	\$ 165,078		\$ 165,078	\$ 169,878	
Annual Income / (Loss)	2,100	950	4,800		4,800	3,850	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ 164,128</u>	<u>\$ 165,078</u>	<u>\$ 169,878</u>		<u>\$ 169,878</u>	<u>\$ 173,728</u>	

Fund 420 - Debt Service Fund
Revenues and Expenditures - 8000

Account	Account Name	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
				2024 Budget	3/31/24 YTD			
Other Financing Sources								
39-1500	Transfer from Hotel / Motel Tax Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.00%
	Total Other Financing Sources	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	0.00%
	Total Debt Service Fund Revenues	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	0.00%
Account	Account Name	2022 Actual	2023 Actual	Amended		2024 Projected	2025 Budget	Budget % Change
				2024 Budget	3/31/24 YTD			
Debt Service								
58-1100	Principal	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 140,000	3.70%
58-2100	Interest	117,150	113,250	109,200	54,600	109,200	105,150	-3.71%
58-3000	Fiscal Agent Fees	750	800	1,000	10,000	1,000	1,000	0.00%
	Total Capital Outlay	<u>247,900</u>	<u>249,050</u>	<u>245,200</u>	<u>199,600</u>	<u>245,200</u>	<u>246,150</u>	0.39%
	Total Debt Service Fund Expenditures	<u>\$ 247,900</u>	<u>\$ 249,050</u>	<u>\$ 245,200</u>	<u>\$ 199,600</u>	<u>\$ 245,200</u>	<u>\$ 246,150</u>	0.39%

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Water / Sewer Utility Fund

Department Description:

The Water / Sewer Utility Fund is considered a proprietary fund. It accounts for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund. Activities include providing high-quality drinking water, wastewater treatment and disposal services, and adequate water under sufficient pressure to our residents, businesses and visitors.

Services:

- Provides water and sewer service to approximately 3,300 residential and commercial customers within the City;
- Maintenance of approximately 22 miles of watermains and 32 miles sewerlines;
- Testing and operating of hydrants and valves meeting regulatory standards;
- Monthly billing of customers;

Personnel:

- | | | |
|-----------------------------|--------------------------|---------------------|
| • Division Director | • Plant Operator (3) | • Camera Technician |
| • Operations Superintendent | • Crew Leader | • Lab Analyst |
| • Foreman (2) | • Maintenance Worker (3) | • Billing Clerk |

Water / Sewer Utility Fund (continued)

Proposed Rate Structure:

The Water / Sewer Utility is an enterprise fund, unlike the City's general fund, an enterprise fund is a self-supporting fund that sells goods and services to the public for a fee. These fees should be set to recover the expenses, including capital expenses. In 2021, the City revised its rate structure plan which included eliminating no charge for usage, a premium for peak seasons, repayment of fund balance, and annual rate increases, prior to 2021 the Utility had not seen a rate increase multiple years. Council has requested to revisit a rate study which we are currently undergoing. Results of the rate study will impact rates and the FY25 budget.

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

Source	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Public Charges for Services	\$ 3,601,051	\$ 3,615,134	\$ 4,532,834	\$ 2,724,686	\$ 3,720,675	\$ -	-100.00%
Other Financing Sources	252,462	-	-	-	-	3,000,000	100.00%
Total Water / Sewer Fund Revenue	\$ 3,853,513	\$ 3,615,134	\$ 4,532,834	\$ 2,724,686	\$ 3,720,675	\$ 3,000,000	-33.82%

Department	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel	\$ 1,082,825	\$ 1,243,012	\$ 1,453,830	\$ 987,688	\$ 1,345,263	\$ 1,452,559	-0.09%
Services	787,678	893,862	1,310,754	904,372	1,057,716	1,103,895	-15.78%
Supplies & Other Items	481,187	528,540	564,000	485,987	559,000	580,000	2.84%
Capital	1,779,527	-	-	-	-	3,000,000	0.00%
Depreciation & Debt Service	888,255	1,006,568	1,204,250	140,958	820,000	886,552	-26.38%
Total Water / Sewer Fund Expenses	\$ 5,019,472	\$ 3,671,982	\$ 4,532,834	\$ 2,519,005	\$ 3,781,979	\$ 7,023,006	54.94%
Increase / (Decrease) in Equity	\$ (1,165,959)	\$ (56,848)	\$ -	\$ 205,681	\$ (61,304)	\$ (4,023,006)	

Beginning Cash Balance	\$ 884,628	\$ 414,009	\$ 1,612,912		\$ 1,612,912	\$ 1,551,608
Adjustments to "accrual" basis:						
Adjustments for accruals	695,340	1,255,751	-		-	-
Applied Budget Surplus	-	-	-		-	-
Ending Cash Balance	\$ 414,009	\$ 1,612,912	\$ 1,612,912		\$ 1,551,608	\$ (2,471,398)

Fund 505 - Water / Sewer Fund
Revenues

Account	Account Name	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
				2024 Budget	3/31/24 YTD			
Public Charges for Services								
34-4210	Water / Sewer User Charges	\$ 3,295,082	\$ 3,373,067	\$ 4,272,834	\$ 2,531,675	\$ 3,476,675	\$ -	-100.00%
34-6904	Penalties & Late Charges	40,091	43,669	45,000	42,904	55,000	-	-100.00%
34-4215	Capital Recovery	38,000	12,000	15,000	6,000	9,000	-	-100.00%
38-1002	Celltower rent income	219,492	186,398	200,000	144,107	180,000	-	-100.00%
34-6906	Miscellaneous	8,386	-	-	-	-	-	0.00%
	Total Public Charges for Services	<u>3,601,051</u>	<u>3,615,134</u>	<u>4,532,834</u>	<u>2,724,686</u>	<u>3,720,675</u>	-	-100.00% (1)
Other Financing Sources								
36-1000	Debt Proceeds	252,462	-	-	-	-	3,000,000	100.00%
	Total Other Financing Sources	<u>252,462</u>	-	-	-	-	<u>3,000,000</u>	100.00%
	Total Water / Sewer Revenues	<u>\$ 3,853,513</u>	<u>\$ 3,615,134</u>	<u>\$ 4,532,834</u>	<u>\$ 2,724,686</u>	<u>\$ 3,720,675</u>	<u>\$ 3,000,000</u>	-33.82%

Significant Variances Explanation:

- (1) Once results of rate study have been finalized, revenue can be budgeted

Fund 505 - Water / Sewer Fund
Expenses - 4350

Account	Account Name	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
				2024 Budget	3/31/24 YTD			
Personnel								
51-1100	Salaries & Wages	\$ 761,816	\$ 816,568	\$ 1,020,170	\$ 686,256	\$ 917,500	\$ 1,011,637	-0.84%
51-1300	Overtime	31,607	62,665	31,325	57,960	70,000	50,000	59.62%
51-1400	Employee Benefits	42,839	68,467	51,310	33,456	42,000	39,807	-22.42%
51-2100	Insurance Benefits	181,216	174,142	201,760	108,721	180,000	198,323	-1.70%
51-2200	FICA Taxes	63,916	70,508	85,515	59,163	78,763	80,437	-5.94%
51-2400	Retirement	1,431	50,662	63,750	42,132	57,000	72,355	13.50%
	Total Personnel	1,082,825	1,243,012	1,453,830	987,688	1,345,263	1,452,559	-0.09%
Services								
52-1200	Contract Services / Software	282,481	244,311	423,195	298,381	350,000	460,945	8.92%
52-2200	Vehicle / Equipment Maintenance	113,221	101,356	200,000	39,470	75,000	180,000	-10.00%
52-2201	Building / Infrastructure Maintenance	101,259	262,220	385,000	297,657	325,000	185,000	-51.95%
52-2320	Vehicle / Equipment Lease(s)	59,921	56,581	60,000	53,216	53,216	53,000	-11.67%
52-3100	Property & Workers Comp Insurance	174,352	182,859	197,559	174,577	190,000	177,450	-10.18%
52-3220	Postage & Mailing	18,210	15,072	15,000	10,906	15,000	15,000	0.00%
52-3500	Travel & Training	12,244	17,322	12,000	2,026	12,000	15,000	25.00%
52-3600	Dues & Membership	3,791	2,572	3,000	360	2,500	2,500	-16.67%
52-3990	Credit Card Fees	22,199	11,569	15,000	27,779	35,000	15,000	0.00%
	Total Services	787,678	893,862	1,310,754	904,372	1,057,716	1,103,895	-15.78%
Supplies & Other Items								
53-1100	Supplies & Equipment	165,082	228,354	269,000	227,109	269,000	270,000	0.37%
53-1230	Utilities	293,292	284,066	275,000	250,225	275,000	295,000	7.27%
53-1270	Fuel	22,813	16,120	20,000	8,653	15,000	15,000	-25.00%
	Total Supplies & Other Items	481,187	528,540	564,000	485,987	559,000	580,000	2.84%

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

Account	Account Name	2022 Actual	2023 Actual	Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Capital								
11-7400	Buildings	-	-	-	-	-	-	100.00%
11-7500	Vehicles & Equipment	34,952	-	-	-	-	150,000	100.00%
11-7300	Infrastructure	1,744,575	-	-	-	-	2,850,000	100.00%
	Total Capital	1,779,527	-	-	-	-	3,000,000	
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	814,093	909,269	815,000	-	675,000	740,525	-9.14%
58-2000	Interest	74,162	55,349	134,250	110,958	145,000	146,027	8.77%
58-3000	Fiscal Fees / Issuance Costs	-	41,950	5,000	30,000	-	-	-100.00%
	Fund Balance Replenishment	-	-	250,000	-	-	-	-100.00%
	Total Depreciation & Debt Service	888,255	1,006,568	1,204,250	140,958	820,000	886,552	-26.38%
	Total Water / Sewer Expenses	<u>5,019,472</u>	<u>3,671,982</u>	<u>4,532,834</u>	<u>2,519,005</u>	<u>3,781,979</u>	<u>7,023,006</u>	54.94%

Water / Sewer Fund Expense Detail - 4350

1200 - Contract Services / Software

Alternative Water Study	30,000
Geothinq Software	65,000
Toxicity Testing (Hydrosphere)	10,000
Watershed (Coastal Environmental)	12,000
Electrician	20,000
Special Analysis	5,000
Lead / Copper Inventory - Federally mandated project	150,000
Water Analysis	70,000
Sludge Hauling	50,000
Audit	7,150
IT Managed Services	37,500
Financial Software Support	4,295
Total	460,945

1100 - Supplies & Equipment

Safety Equipment	10,000
Uniform / Clothing	10,000
Gravel	20,000
Chlorine for Wells (Savannah Brush)	40,000
Parts for Water and Sewer Repairs (Consolidated Pipe & Othe	50,000
Polymer for Sludge (Ultrachem)	100,000
Lab Supplies (USA Bluebook & Others)	15,000
Office and Miscellaneous	25,000
Total	270,000

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
SCADA system	25,000
Miscellaneous	20,000
Total	180,000

1230 - Utilities

Cable / Internet	2,000
Phone	2,000
Electric	200,000
Water / Sewer	85,000
SCADA Connection	5,000
Cradlepoints / Hotspots	1,000
Total	295,000

2201 - Building / Infrastructure Maintenance

Office Upgrades	25,000
Sanitary Repairs	40,000
Watermain Repairs	40,000
Lift Station Repairs	50,000
Well Maintenance & Repairs	30,000
Total	185,000

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

Account	Description	FY24	FY25	Multi-Year
		Amended Budget	Budget Amount	Total Budget
	Replacement of Sanitary Mains	\$ -	\$ 1,100,000	\$ 1,100,000
	Replacement of Watermains	-	325,000	325,000
	Raise Well Houses Above Flood Plain	-	300,000	300,000
	WWTP Grit Removal & Odor Control System	-	500,000	500,000
	WWTP & Well Generators	-	150,000	150,000
	Butler Ave & Fort Screven Water Towers	-	625,000	625,000
	Total Capital Additions	-	3,000,000	3,000,000

The City issued \$3,000,000 in debt January 2024 to finance the above projects, originally budgeted for FY24. Until the City's rate study and next steps are finalized including financing decisions, the projects above will remain the projects completed in FY24 and FY25.

Fund 505 - Water / Sewer Fund

Schedule of Principal and Interest on Existing Debt

Outstanding Debt

During 2021, the Water / Sewer Utility issued \$4 million to finance multiple utility related projects and equipment upgrades as indicated above. Prior to the 2021 debt issue, the Utility had outstanding notes payable with Georgia Environmental Facilities Authority (GEFA) for previous water line extensions and left stations, and various other water and sewer improvement projects. As of June 30, 2024 the Utility has \$6.4 million in outstanding debt. This does not include the \$3,000,000 borrowed in January 2024. Repayment does not begin until all proceeds have been drawn. Annual principal and interest payments are as follows:

Fiscal Year Payable	Principal	Interest	Total
2026	755,907	130,645	886,552
2027	431,054	117,655	886,552
2028	370,887	110,252	548,709
2029	378,279	102,861	481,139
2030	385,845	95,294	481,140
2031-2035	2,049,107	356,588	2,405,695
2036-2040	1,645,805	153,261	1,799,066
2041-2045	417,082	9,139	426,221
	<u>\$ 6,433,966</u>	<u>\$ 1,075,695</u>	<u>\$ 7,915,074</u>

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Solid Waste Fund

Department Description:

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

In July 2024 the charge to businesses for use of the City's compactors will increase. This cost has been subsidized by the City in years past and the full charge will be passed to those who use the compactors.

The refuse collection fee does not cover yardwaste collection, therefore the City General Fund supplements the Solid Waste Fund for the cost of yardwaste collection, as well as the cost for 20% of the Utility Clerk wages for administrating the billing and collections. The supplement for FY25 from the General Fund to the Solid Waste fund is \$144,492.

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

Fund 540 - Solid Waste Fund
 Summary of Revenues & Expenses

Source	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
			2024 Budget	3/31/24 YTD			
Public Charges for Services	\$ 964,909	\$ 1,053,628	\$ 1,071,500	\$ 673,431	\$ 1,076,000	\$ 1,131,000	5.55%
Other Financing Sources	213,893	204,946	179,550	163,224	189,050	144,492	-19.53%
Total Solid Waste Revenue	\$ 1,178,802	\$ 1,258,574	\$ 1,251,050	\$ 836,655	\$ 1,265,050	\$ 1,275,492	1.95%

Department	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
			2024 Budget	3/31/24 YTD			
Personnel	\$ 11,673	\$ 15,155	\$ 15,050	\$ -	\$ 15,050	\$ 15,492	2.94%
Services	1,160,046	1,243,419	1,236,000	836,655	1,250,000	1,260,000	1.94%
Total Solid Waste Expenses	\$ 1,171,719	\$ 1,258,574	\$ 1,251,050	\$ 836,655	\$ 1,265,050	\$ 1,275,492	1.95%
Increase / (Decrease) in Equity	\$ 7,083	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Cash Balance	\$ -	\$ 7,083	\$ 7,083		\$ 7,083	\$ 7,083	
Adjustments to "accrual" basis:							
Adjustments for accruals	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Cash Balance	\$ 7,083	\$ 7,083	\$ 7,083		\$ 7,083	\$ 7,083	

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

Account	Account Name	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
				2024 Budget	3/31/24 YTD			
Public Charges for Services								
34-4110	Solid Waste Collection Fees	\$ 944,981	\$ 1,031,218	\$ 1,050,000	\$ 669,061	\$ 1,056,000	\$ 1,056,000	0.57%
34-4112	Compactors	19,295	21,461	21,500	4,370	20,000	75,000	248.84%
	Total Public Charges for Services	<u>964,276</u>	<u>1,052,679</u>	<u>1,071,500</u>	<u>673,431</u>	<u>1,076,000</u>	<u>1,131,000</u>	5.55%
Other Financing Sources								
39-1000	Transfer from General Fund	213,893	204,946	179,550	163,224	189,050	144,492	-19.53%
	Total Other Financing Sources	<u>213,893</u>	<u>204,946</u>	<u>179,550</u>	<u>163,224</u>	<u>189,050</u>	<u>144,492</u>	-19.53%
	Total Solid Waste Revenues	<u>\$ 1,178,169</u>	<u>\$ 1,257,625</u>	<u>\$ 1,251,050</u>	<u>\$ 836,655</u>	<u>\$ 1,265,050</u>	<u>\$ 1,275,492</u>	1.95%

Account	Account Name	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
				2024 Budget	3/31/24 YTD			
Personnel								
51-1100	Wages & Benefits	\$ 11,673	\$ 15,155	\$ 15,050	\$ -	\$ 15,050	\$ 15,492	2.94%
	Total Personnel	<u>11,673</u>	<u>15,155</u>	<u>15,050</u>	<u>-</u>	<u>15,050</u>	<u>15,492</u>	2.94%
Services								
52-2111	Residential Waste Collection	945,559	1,018,015	1,020,000	689,496	1,025,000	1,035,000	1.47%
52-2112	Compactors	66,261	76,229	66,000	47,096	75,000	75,000	13.64%
52-2119	Yardwaste Removal	148,226	148,226	150,000	100,063	150,000	150,000	0.00%
	Total Services	<u>1,160,046</u>	<u>1,242,470</u>	<u>1,236,000</u>	<u>836,655</u>	<u>1,250,000</u>	<u>1,260,000</u>	1.94%
	Total Solid Waste Expenses	<u>\$ 1,171,719</u>	<u>\$ 1,257,625</u>	<u>\$ 1,251,050</u>	<u>\$ 836,655</u>	<u>\$ 1,265,050</u>	<u>\$ 1,275,492</u>	1.95%

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Campground Fund

Department Description:

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

Services:

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

Personnel:

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

Fund 555 - Campground Fund
 Summary of Revenues & Expenses

Source	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Public Charges for Services	\$ 2,460,618	\$ 2,330,481	\$ 2,150,000	\$ 1,765,173	\$ 2,323,600	\$ 2,225,000	3.49%
Other Financing Sources	-	98,307	40,000	146,269	190,000	335,000	0.00%
Total Campground Revenue	\$ 2,460,618	\$ 2,428,788	\$ 2,190,000	\$ 1,911,442	\$ 2,513,600	\$ 2,560,000	16.89%

Department	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel	\$ 565,645	\$ 678,318	\$ 765,035	\$ 546,032	\$ 737,120	\$ 764,523	-0.07%
Services	368,565	386,648	459,722	311,054	461,087	494,185	7.50%
Supplies & Other Items	262,730	281,816	303,000	208,509	311,250	326,100	7.62%
Capital	27,909	9,090	-	-	-	420,000	0.00%
Depreciation & Debt Service	495,922	107,322	497,065	19,272	497,065	497,000	-0.01%
Total Campground Expenses	\$ 1,720,771	\$ 1,463,194	\$ 2,024,822	\$ 1,084,867	\$ 2,006,522	\$ 2,501,808	23.56%
Increase / (Decrease) in Equity	\$ 739,847	\$ 965,594	\$ 165,178	\$ 826,575	\$ 507,078	\$ 58,192	
Beginning Cash Balance	\$ 929,622	\$ 1,584,484	\$ 2,083,750		\$ 2,083,750	\$ 2,590,828	
Adjustments to "accrual" basis:							
Adjustments for accruals	(84,985)	(466,328)	-		-	-	
Reserved for Capital	-	-	-		-	-	
Ending Cash Balance	\$ 1,584,484	\$ 2,083,750	\$ 2,248,928		\$ 2,590,828	\$ 2,649,020	

Fund 555 - Campground Fund
Revenues

Account	Account Name	2022 Actual	2023 Actual	Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Public Charges for Services								
34-7520	Camping Fees	\$ 1,932,658	\$ 1,802,079	\$ 1,700,000	\$ 1,407,777	\$ 1,810,000	\$ 1,750,000	2.94%
34-7521	Tent Site Fees	77,107	60,050	75,000	56,273	73,600	75,000	0.00%
34-7522	Cabin Rental	238,988	257,223	200,000	166,025	240,000	225,000	12.50%
34-7530	Camp Store Sales	149,123	144,839	140,000	94,107	140,000	140,000	0.00%
34-7538	Parking Revenue	14,068	17,588	10,000	11,910	18,000	10,000	0.00%
34-7534	Miscellaneous	48,674	48,702	25,000	29,081	42,000	25,000	0.00%
	Total Public Charges for Services	<u>2,460,618</u>	<u>2,330,481</u>	<u>2,150,000</u>	<u>1,765,173</u>	<u>2,323,600</u>	<u>2,225,000</u>	3.49%
Other Financing Sources								
39-1300	Use of Fund Balance for Capital	-	-	-	-	-	295,000	0.00%
36-1000	Investment Income	-	98,307	40,000	146,269	190,000	40,000	100.00%
	Total Other Financing Sources	<u>-</u>	<u>98,307</u>	<u>40,000</u>	<u>146,269</u>	<u>190,000</u>	<u>335,000</u>	100.00%
	Total Campground Revenues	<u>\$ 2,460,618</u>	<u>\$ 2,428,788</u>	<u>\$ 2,190,000</u>	<u>\$ 1,911,442</u>	<u>\$ 2,513,600</u>	<u>\$ 2,560,000</u>	16.89%

Fund 555 - Campground Fund
Expenses - 6180

Account	Account Name	2022 Actual	2023 Actual	Original/Amended		2024 Projected	2025 Budget	Budget % Change
				2024 Budget	3/31/24 YTD			
Personnel								
51-1100	Salaries & Wages	\$ 365,203	\$ 392,333	\$ 468,530	\$ 305,961	\$ 442,915	\$ 480,211	2.49%
51-1300	Overtime	3,439	3,778	4,000	2,614	4,000	-	-100.00%
51-1400	Employee Benefits	15,535	49,355	20,250	14,515	20,250	14,850	-26.67%
51-2100	Insurance Benefits	81,967	101,870	102,470	76,481	102,470	103,475	0.98%
51-2200	FICA Taxes	31,359	36,135	37,700	31,288	42,400	37,872	0.46%
51-2400	Retirement	33,142	30,805	45,000	28,088	38,000	43,298	-3.78%
	Personnel costs allocated to Campgroun	<u>35,000</u>	<u>64,042</u>	<u>87,085</u>	<u>87,085</u>	<u>87,085</u>	<u>84,817</u>	-2.60%
	Total Personnel	565,645	678,318	765,035	546,032	737,120	764,523	-0.07%
Services								
52-1200	Contract Services / Software	114,969	116,810	150,945	86,762	151,000	175,445	16.23%
52-2200	Vehicle / Equipment Maintenance	4,659	5,925	5,000	2,261	5,000	5,000	0.00%
52-2201	Building & Infrastructure Maintenance	15,889	15,255	25,000	17,179	25,000	25,000	0.00%
52-3100	Property & Workers Comp Insurance	89,953	91,937	98,777	87,287	102,287	110,740	12.11%
52-3300	Advertising & Postage	59,457	69,218	80,000	58,516	78,000	80,000	0.00%
52-3500	Travel & Training	5,953	8,683	11,000	8,648	10,800	11,000	0.00%
52-3600	Dues & Membership	6,220	6,148	7,000	2,569	7,000	7,000	0.00%
52-3990	Credit Card Fees	<u>71,465</u>	<u>72,672</u>	<u>82,000</u>	<u>47,832</u>	<u>82,000</u>	<u>80,000</u>	-2.44%
	Total Services	368,565	386,648	459,722	311,054	461,087	494,185	7.50%
Supplies & Other Items								
53-1100	Supplies & Equipment	35,629	43,238	51,000	30,301	51,000	51,000	0.00%
53-1230	Utilities	154,349	163,741	182,000	135,070	190,250	205,100	12.69%
52-1520	Camp Store Items for Purchase	<u>72,752</u>	<u>74,837</u>	<u>70,000</u>	<u>43,138</u>	<u>70,000</u>	<u>70,000</u>	0.00%
	Total Supplies	262,730	281,816	303,000	208,509	311,250	326,100	7.62%

Fund 555 - Campground Fund (Continued)
 Expenses - 6180

Account	Account Name	2022 Actual	2023 Actual	Original/Amended 2024 Budget	3/31/24 YTD	2024 Projected	2025 Budget	Budget % Change
Capital								
54-1315	Buildings	18,233	-	-	-	-	400,000	100.00%
54-2100	Vehicles & Equipment	9,676	9,090	-	-	-	20,000	100.00%
54-1410	Site Improvements	-	-	-	-	-	-	100.00%
	Total Capital	27,909	9,090	-	-	-	420,000	100.00%
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	448,954	70,119	469,000	-	469,000	479,000	2.13%
56-2000	Interest	46,968	37,203	28,065	19,272	28,065	18,000	-35.86%
	Total Depreciation & Debt Service	495,922	107,322	497,065	19,272	497,065	497,000	-0.01%
	Total Campground Expenses	<u>1,720,771</u>	<u>1,463,195</u>	<u>2,024,822</u>	<u>1,084,867</u>	<u>2,006,522</u>	<u>2,501,808</u>	23.56%

Campground Fund Expense Detail - 6180

1200 - Contract Services / Software

IT Management Services	37,500
Audit	7,150
Financial Software	4,295
Garbage	11,200
Custodial	90,000
Pest Control	5,000
Big Leaf Network	9,300
Contact Labor	10,000
Lodging Compensation	1,000
Total	<u>175,445</u>

3500 - Building & Infrastructure Maintenance

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

3300 - Advertising

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

3500 - Travel & Training

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

1100 - Supplies & 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 - Momentum	2,600
Fiber - Momentum	21,000
Cable - Comcast	24,500
Water / Sewer	37,000
Electric	117,000
Propane & Fuel	3,000
Total	<u>205,100</u>

1520 - Camp Store Items for Resale

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

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

Account	Description	FY24 Amended Budget		FY24 Budget Request	Multi-Year Total Budget
		Budget Amount	Actual Spent	Budget Amount	
54-1315	Maintenance Building - Carryover into FY25	\$ 350,000	\$ -	\$ 350,000	\$ 350,000
54-2100	WiFi Access Point Replacement	-	-	20,000	20,000
54-1315	Bathhouse Construction Drawings - Carryover in FY25	50,000	-	50,000	50,000
Total Capital Additions		400,000	-	420,000	420,000

In August 2016, the City of Tybee Island entered into an intergovernmental agreement with the Chatham County Recreation Authority to issue the Chatham County Recreational Authority Refunding Revenue Bonds to finance the City's Campground Project. \$4.4 million was issued with the bonds secured by the revenues received through the Campground. This bond matures in 2026.

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