

TYBEE ISLAND GEORGIA
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:

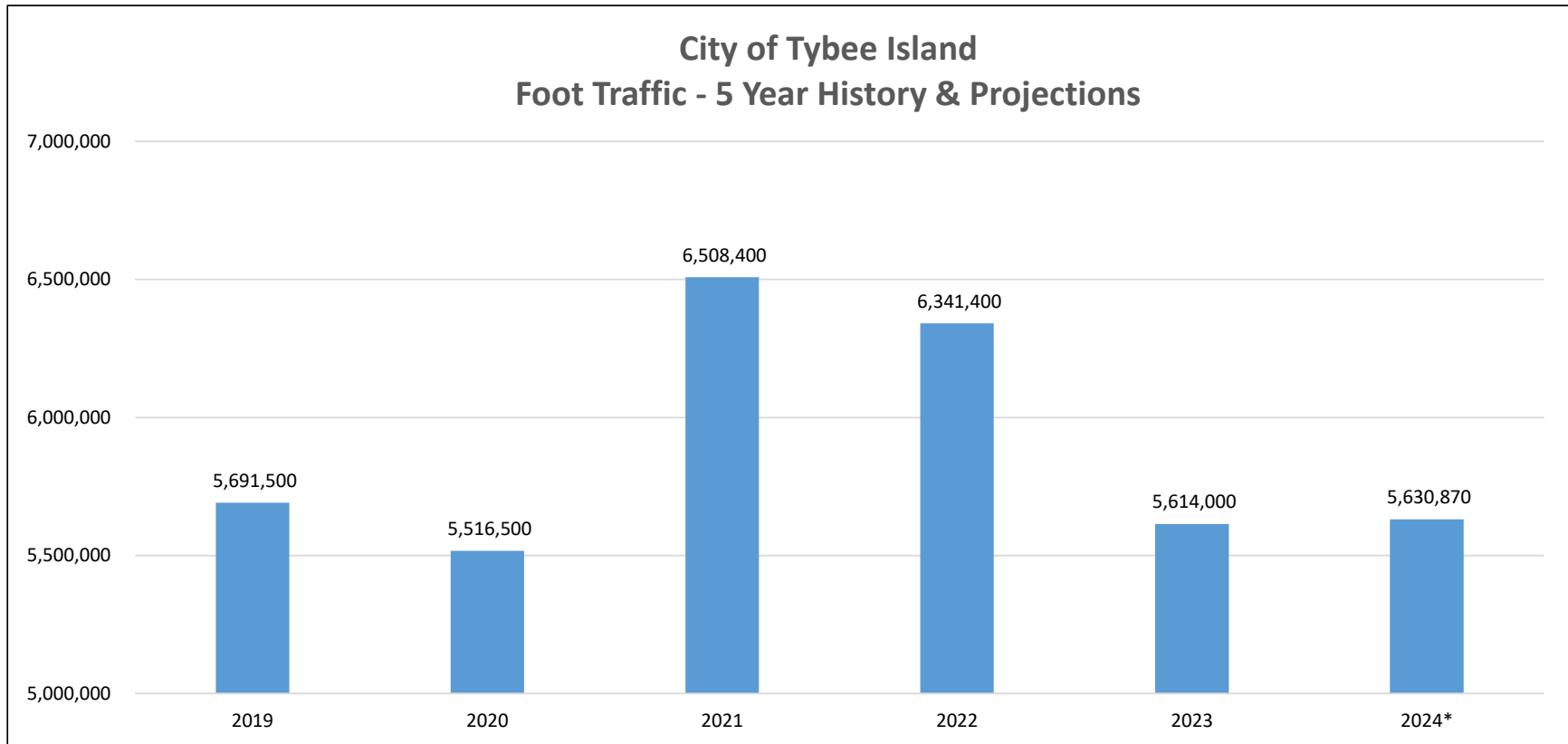
- Consolidating parking services and code enforcement into one Code Compliance department to improve efficiency and cross-train;
- Outsourcing information technology services;
- Increasing the fines for parking and increasing the parking decal costs;
- Existing user fees for credit cards paid by end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

- Maintain a vibrant residential community in the face of growing tourism;
- 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.



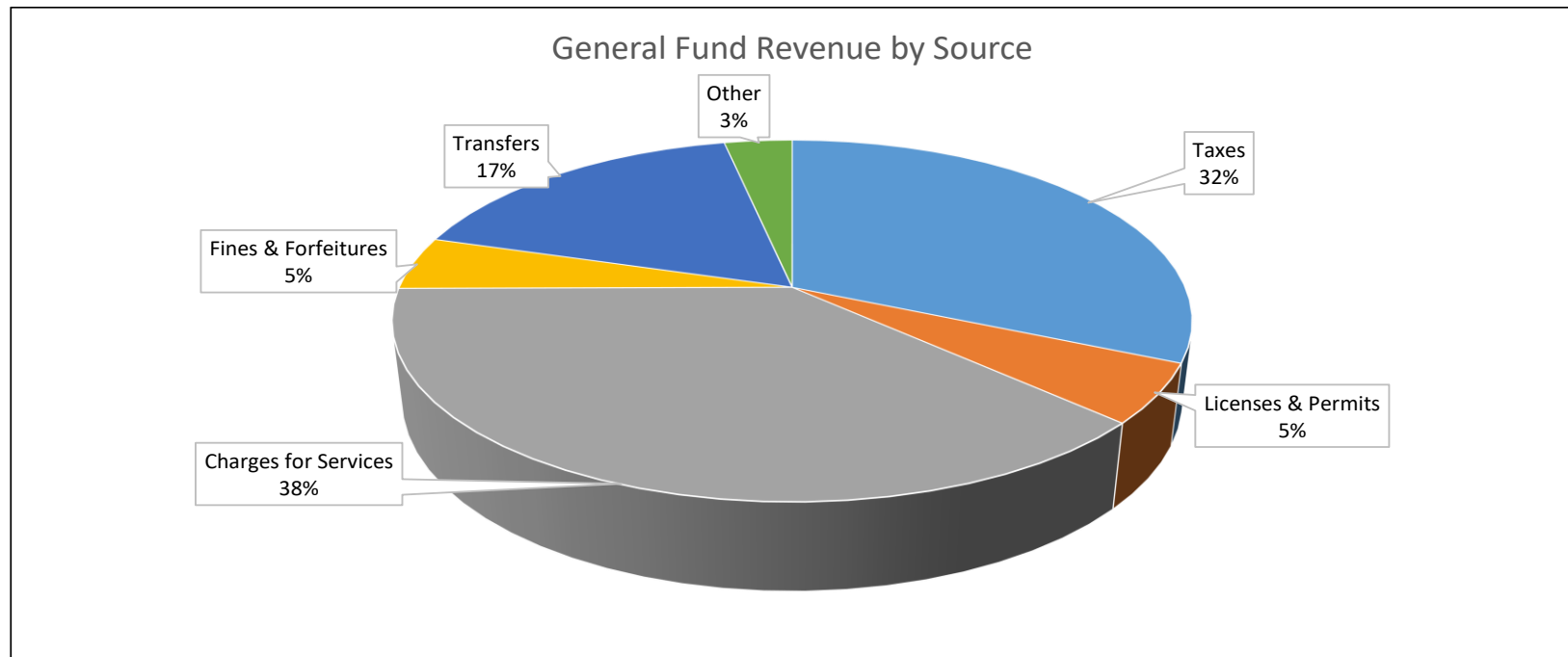
*Projected count based on actual count through March and prior year history

General Fund Revenues

The 2025 general fund budgeted revenues total \$17,193,170, a 3.41% decrease from the previous year original budget, and 9.36% decrease from amended budget. 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

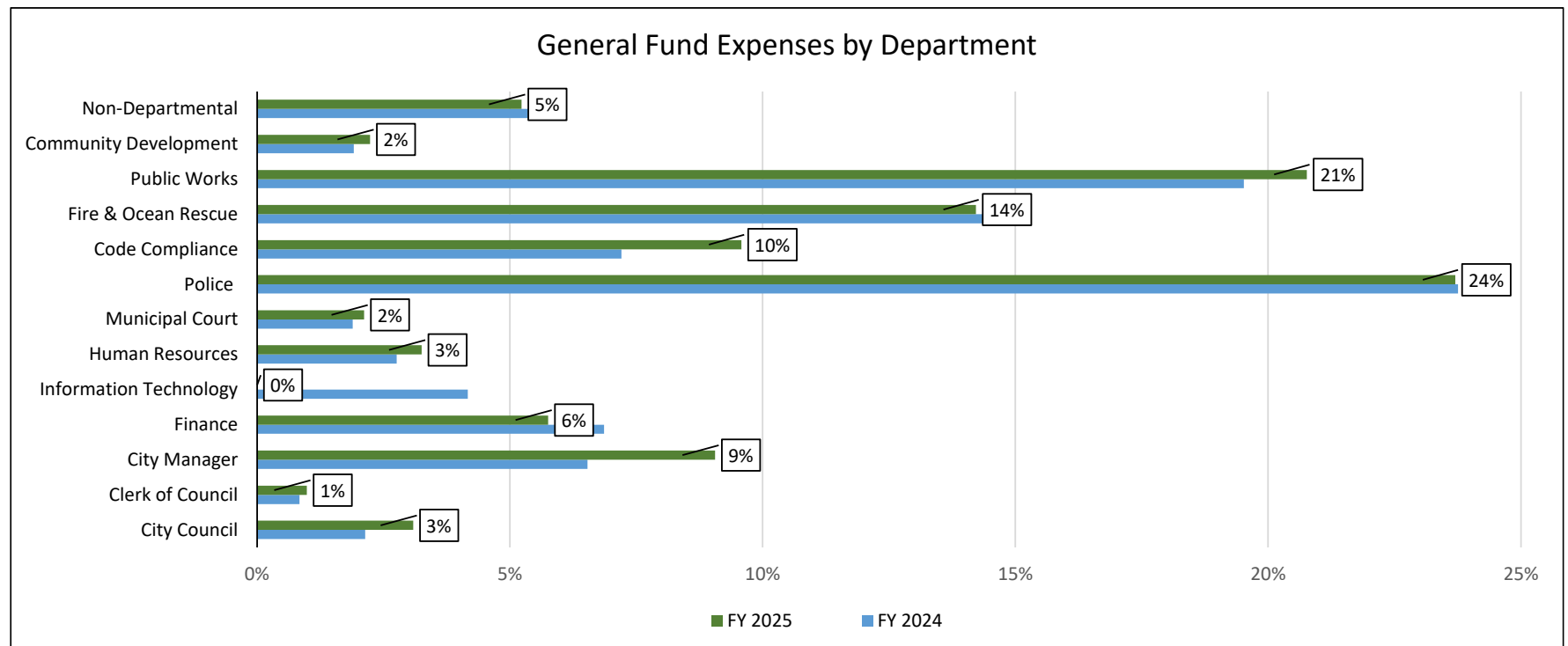
Charges for service is the largest revenue source for the City, which includes parking revenue. \$6.15 million in parking revenue is included in the FY25 budget.



General Fund Expenditures

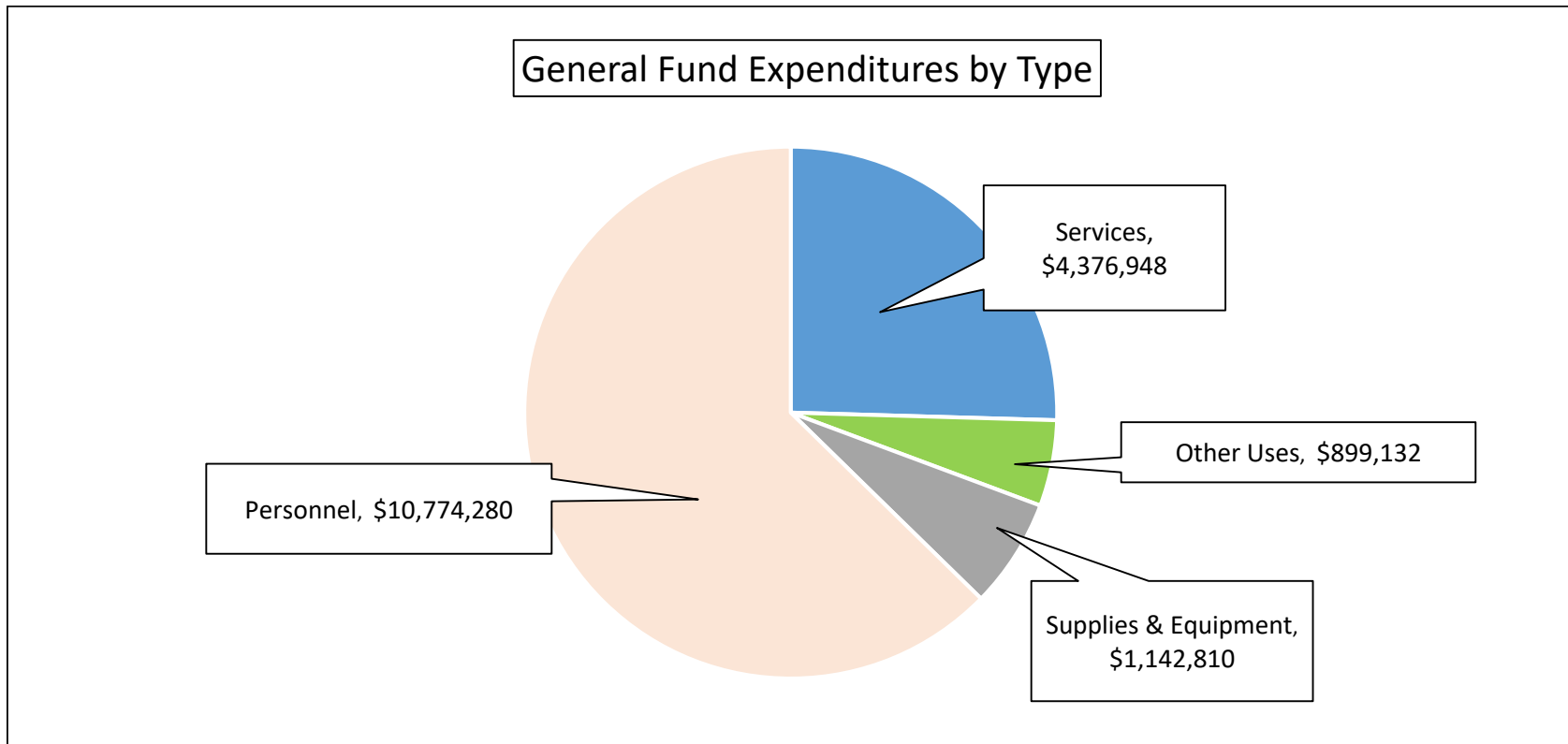
General Fund expenditures total \$17,193,170, a 3.41% decrease from the previous year original budget, and 9.36% decrease from amended budget. Costs for materials and supplies continue to increase as inflation rates remain high. Maintenance of public restrooms, garbage collection, police and code compliance 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 \$17,193,170 in expenditures, personnel represents 63% of the general fund operating budget.

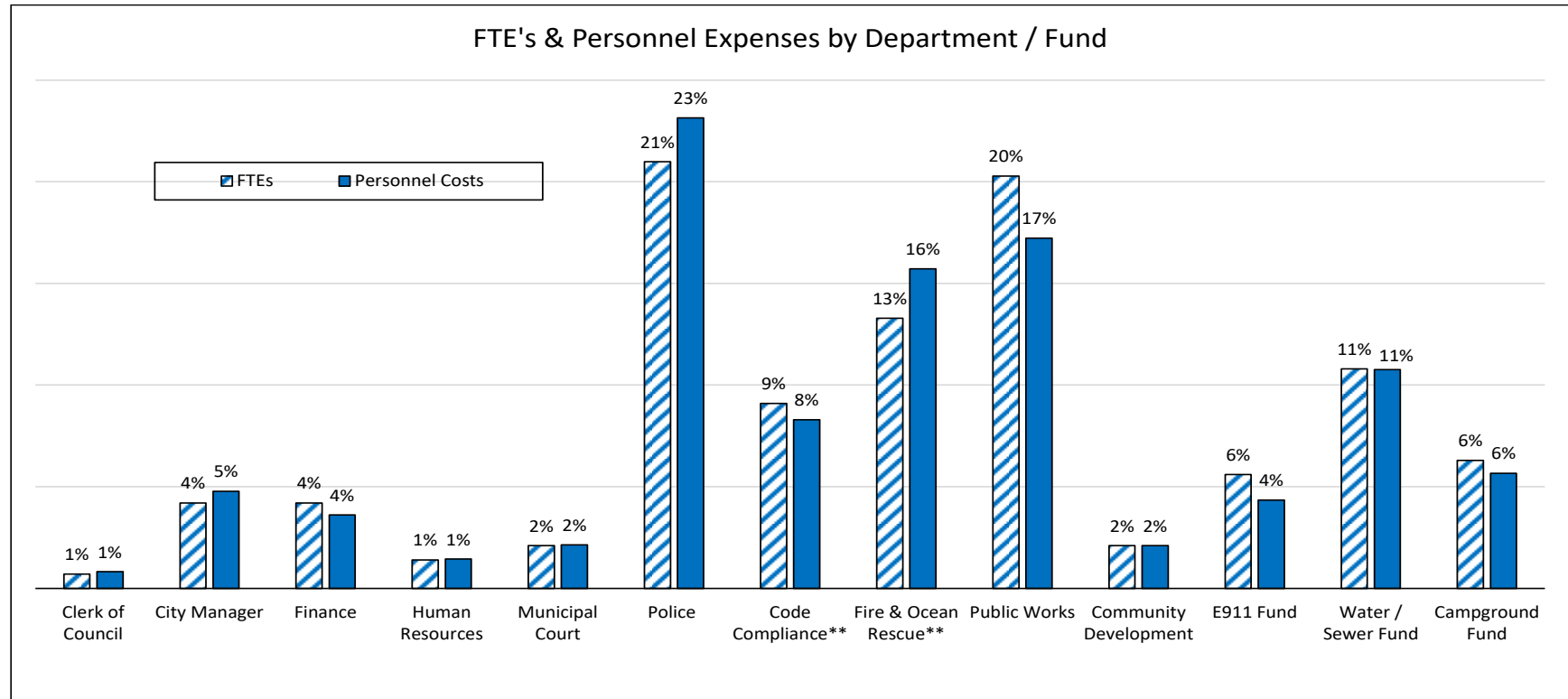
- Personnel includes the costs of employee wages and benefits
- Services include costs for contractor/consulting services, maintenance on buildings and vehicles, software and technology, travel, training, insurance, and membership dues
- Supplies & Equipment contains equipment costs, supplies, emergency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



Personnel costs

Total personnel for the General Fund is \$10,774,280. Personnel costs are also included in the E911 Fund (Dispatch Center) Water / Sewer Fund, and the Campground. Additionally, some personnel costs are split between the General Fund, Water / Sewer Utility, and Campground and Solid Waste Fund for shared services. On an annual basis, management reviews the distribution of employee wages and benefits, as well as City expenses to the Utility Funds. For the City Manager, Finance, Human Resources and Public Works departments, a portion of responsibilities are utility related, therefore, a portion of employee wages and benefits are allocated to the utility funds. In the current year budget \$243,511 of General Fund wages and benefits are allocated to the Water / Sewer Fund, \$84,480 is allocated to the Campground and \$15,492 to the Solid Waste Fund.

Of the 143 full-time budgeted positions, the number of full-time employees and personnel costs by percentage are shown by each general fund department and other fund as follows:



**Code Compliance & Fire/Ocean Rescue personnel costs include seasonal personnel costs not reflected in FTE's

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				
	SPLOST	American Rescue Plan	Grants	Water / Sewer	Total
Street Paving & Maintenance	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Roof Replacement at South Annex	95,000	-	-	-	95,000
Stormwater Management - Southend Drainage	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	<u>\$ 809,074</u>	<u>\$ 1,000,000</u>	<u>\$ 13,250,000</u>	<u>\$ 3,000,000</u>	<u>\$ 18,059,074</u>

**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
Playground Equipment Maintenance	5,000	-	5,000
Recycling - Rentals & Equipment	50,000	-	50,000
Tree Trimming	35,000	-	35,000
USH 80 Median Landscaping,	15,000	-	15,000

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	-	203,200	320,000	523,200
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 Tybrisa	-	75,000	-	75,000
Recycling Program	50,000	50,000	50,000	150,000
Tree Maintenance Program	35,000	40,000	40,000	115,000
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
Wastewater Treatment Building & Fencing (ARPA)	1,000,000	-	-	1,000,000
Replacement of Sanitary Sewermains	1,338,000	954,000	1,686,000	3,978,000
Replacement of Watermains	186,500	194,000	160,500	541,000
Wastewater Treatment Plant Odor Control	250,000	-	200,000	450,000
Raise Well Houses above Flood Plain	300,000	350,000	-	650,000
Replacement of Sanitary Forcemains	75,000	150,000	-	225,000
Lift Station Replacement and Maintenance	300,000	-	-	300,000
Fort Screven & Butler Ave Water Tower Painting	300,000	-	-	300,000
Replacement of Water / Sewer Utility Vehicles & Equipment	-	205,000	50,000	255,000
Ultra Violet Disinfection	350,000	-	-	350,000
Totals	<u>\$ 5,073,574</u>	<u>\$ 3,171,200</u>	<u>\$ 3,431,500</u>	<u>\$ 11,676,274</u>

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
Kathryn 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 Funds

The City has the following funds:

General Fund – The General Fund is the operating fund of the City. It is used to account for all the financial resources of the City except those accounted for in another fund.

Special Revenue Funds – Special Revenue Funds account for revenue sources that are legally restricted to expenditures for specific purposes.

Room Tax Fund – The Room Tax Fund is a special revenue fund used to account for the short-term rental accommodation excise tax receipts and distributions to tourism promoting organizations as required by agreements with these organizations, as well as the General Fund.

E911 Fund – The E911 Fund accounts for all the activities and operations of the City dispatch center. The City receives revenue via the State of Georgia from landline and wireless fees collected.

Grant Funds – The City utilizes a separate fund for each grant the City receives. Each grant fund is used to account for the receipts and disbursements of each grant received by the City.

Capital Funds – Capital Funds account for financial resources to be used for the acquisition of equipment or the construction of major capital projects or land acquisitions.

Capital Fund – The Capital Fund is used for non-routine purchases deemed to be one-time expenditures and not SPLOST or Utility related. These purchases are financed through either current year General Fund budget surplus or General Fund unreserved fund balance.

SPLOST Funds – The City utilizes a separate capital fund for each SPLOST. Each SPLOST Fund is used to account for capital improvements per each SPLOST plan. Financing is provided by SPLOST.

Summary of Funds (continued)

Debt Service Fund – The Debt Service Fund accounts for the principal and interest payments on the City's current debt service. This includes the debt service of the 2019 Series Recreation Authority Bonds for the Marine Science Center. Financing of debt service is provided by room tax.

Enterprise Funds – Enterprise Funds are used to account for transactions when a government charges fees for services and goods provided to external users.

Water / Sewer Fund – The Water / Sewer Fund accounts for the delivery of water and sewer services to the properties of the City. All activities necessary to provide such services are accounted for in this fund. Revenue is generated through user fees.

Campground Fund – The Campground Fund accounts for the revenues and operating costs of the City's Campground & RV Park. All activities necessary to provide such services are accounted for in this fund. Revenue is generated through user fees.

Solid Waste Fund – The Solid Waste Fund accounts for the provision of sanitation and yardwaste collection services to the properties of the City. All activities necessary to provide such services are accounted for in this fund. Revenue is generated through user fees.

Summary of Fund Balance

Fund equity at the fund financial reporting level is classified as “fund balance.” Generally, fund balance represents the difference between assets and liabilities. Fund balance is a measure of equity between revenues and expenditures which can result in a surplus or a deficit. Each Fund in a governmental entity has its own “fund balance.” Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. All of the City’s Special Revenue, Capital and Debt Service Funds “fund balance” are restricted for the purpose of those funds. For example, the Debt Service Fund “fund balance” is restricted to use for only debt service.

The General Fund “fund balances” are classified as follows:

- Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either a) not in spendable form b) legally or contractually required to be maintained intact.
 - Historically, the City has prepaid insurance that is included in nonspendable fund balance.
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
 - The City currently has no restricted fund balance in its General Fund.
- Committed - Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council through adoption or by resolution. Only the City Council may modify or rescind the commitment.
 - Currently the City commits available fund balance for capital purchases in the subsequent year’s budget.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed. Through appointment, City Council has authorized the Finance Director to assign fund balance.

Summary of Fund Balance (continued)

- Assigned Fund Balance (continued)
 - Economic Stabilization – Currently the City assigns fund balance representing four months of the subsequent years General Fund budget expenditures to economic stabilization.
 - Beach Renourishment – The City assigns fund balance to beach renourishment. This assignment represents prior year Beach Renourishment assigned fund balance plus any addition of current year room tax revenue less any current year expenditures related to beach related projects approved by Council.
- Unassigned Fund Balance – Unassigned fund balances are reported as the residual amount when the balances do not meet any of the other fund balance criteria. Any deficit in unassigned fund balances reduces assigned fund balance first.

Below is a historic table of General Fund – fund balance amounts by classifications and 2024 projected fund balance amounts:

Fund Balance Classification	Fiscal Year				
	2020	2021	2022	2023	2024 Projected
Nonspendable:					
Prepaid Expenditures	\$ 312,526	\$ 285,734	\$ 232,095	\$ 237,759	\$ 233,845
Committed:					
Capital Purchases	634,206	1,672,732	2,827,724	2,407,298	367,182
Assigned:					
Economic Stabilization	3,843,236	4,301,380	5,463,416	5,552,136	5,683,550
Beach Renourishment	-	1,264,104	2,070,402	2,752,989	2,710,965
Unassigned	5,990,103	5,416,072	5,120,557	4,150,566	-
Total General Fund - Fund Balance	<u>10,780,071</u>	<u>12,940,022</u>	<u>15,714,194</u>	<u>15,100,748</u>	<u>8,995,542</u>
Economic Stabilization reduced for deficit unassigned fund balance			-	-	\$ 47,507

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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Revenues:								
Taxes	5,485,025	6,082,843	5,399,200	5,399,200	4,005,209	5,617,500	5,426,500	0.51%
Licenses & Permits	976,464	966,796	1,006,000	1,006,000	956,386	1,001,500	930,000	-7.55%
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	4,685,658	6,511,750	6,524,250	-9.82%
Fines & Forfeitures	929,578	929,869	910,000	910,000	743,187	930,000	990,000	8.79%
Miscellaneous Revenues	133,673	521,072	275,300	275,300	612,314	740,300	337,420	22.56%
Other Financing Sources	3,497,456	2,999,361	2,925,000	4,092,950	1,941,913	3,811,758	2,930,000	-28.41%
Total General Fund Revenue	<u>\$ 17,606,564</u>	<u>\$ 17,854,761</u>	<u>\$ 17,800,000</u>	<u>\$ 18,967,950</u>	<u>\$ 13,002,894</u>	<u>\$ 18,668,760</u>	<u>17,193,170</u>	-9.36%
Expenditures:								
City Council	\$ 378,521	\$ 626,637	\$ 354,090	\$ 781,040	\$ 376,161	\$ 1,169,530	530,575	-32.07%
Clerk of Council	113,102	115,118	149,905	169,905	142,634	167,637	169,550	-0.21%
City Manager	487,857	888,617	1,165,400	1,601,400	895,038	1,569,820	1,557,485	-2.74%
Finance	1,048,244	1,177,894	1,224,390	1,224,390	1,045,759	1,213,335	990,157	-19.13%
Information Technology	1,055,731	989,527	742,985	1,017,985	804,132	1,017,985	-	-100.00%
Human Resources	359,585	427,697	492,560	492,560	448,830	564,965	559,838	13.66%
Municipal Court	270,650	288,266	337,555	337,555	253,830	327,214	364,339	7.93%
Police Department	3,572,748	4,290,525	4,237,160	4,237,160	3,315,677	4,168,699	4,075,260	-3.82%
Code Compliance	478,124	576,707	1,285,440	1,285,440	954,103	1,176,638	1,647,196	28.14%
Fire & Ocean Rescue	1,986,080	2,359,081	2,945,110	2,945,110	2,060,610	2,489,848	2,444,668	-16.99%
Public Works	3,123,608	3,153,291	3,481,370	3,481,370	2,818,133	3,503,515	3,570,550	2.56%
Community Development	517,668	293,789	341,435	341,435	240,167	285,848	384,420	12.59%
Other Uses	754,669	833,305	1,042,600	1,052,600	783,175	1,013,725	899,132	-14.58%
Total General Fund Expenditures	<u>\$ 14,146,587</u>	<u>\$ 16,020,454</u>	<u>\$ 17,800,000</u>	<u>\$ 18,967,950</u>	<u>\$ 14,138,249</u>	<u>\$ 18,668,760</u>	<u>17,193,170</u>	-9.36%
Beginning Fund Balance	\$ 12,940,022	\$ 15,714,194	\$ 15,100,748	\$ 15,100,748	\$ 15,100,748	\$ 15,100,748	\$ 8,995,542	
Annual Income / (Loss) + Reserve	4,266,275	2,516,894	-	-	(1,135,355)	-	-	
Budget fund balance usage	-	-	-	1,167,950	-	(1,011,333)	-	
Proposed capital expenditure	-	-	-	-	-	(2,400,000)	-	
Transfer for Capital Projects	(1,492,103)	(3,130,340)	-	(3,618,107)	(2,693,873)	(2,693,873)	(367,182)	
Ending Fund Balance	<u>\$ 15,714,194</u>	<u>\$ 15,100,748</u>	<u>\$ 15,100,748</u>	<u>\$ 12,650,591</u>	<u>\$ 11,271,520</u>	<u>\$ 8,995,542</u>	<u>\$ 8,628,360</u>	16

General Fund
Detailed Revenues

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	4/30/24 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	\$ 1,516,278	\$ 2,300,000	\$ 2,125,000	1.18%
31-1310	Motor Vehicle Tax (MVT)	5,947	5,360	7,500	7,500	3,516	5,500	5,500	-26.67%
31-1315	MV Title Ad Valorem Tax (TAVT)	147,808	168,289	125,000	125,000	117,070	150,000	150,000	20.00%
31-1340	Recording Tax (Intangibles)	56,032	23,534	45,000	45,000	13,759	20,000	25,000	-44.44%
31-1600	Real Estate Transfer Tax	36,411	27,486	25,000	25,000	15,777	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	109,635	150,000	150,000	0.00%
31-1760	Franchise Tax - Telephone	5,906	6,318	6,500	6,500	4,240	6,000	6,000	-7.69%
31-3100	Local Option Sales Tax (LOST)	1,871,577	1,896,709	1,850,000	1,850,000	1,268,944	1,850,000	1,850,000	0.00%
31-3103	Energy Excise Tax	58,192	69,930	75,000	75,000	27,886	50,000	50,000	-33.33%
31-4200	Alcoholic Beverage Excise Tax	219,822	195,187	215,000	215,000	123,166	175,000	175,000	-18.60%
31-4300	Local Alcoholic Beverage Tax	256,142	253,278	225,000	225,000	164,592	245,000	225,000	0.00%
31-6200	Insurance Premium Tax	247,704	253,285	250,050	250,050	275,863	276,000	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>4,005,209</u>	<u>5,617,500</u>	<u>5,426,500</u>	0.51%
Licenses & Permits									
32-1000	Business & Occupational Licenses	139,988	114,530	100,000	100,000	87,495	100,000	100,000	0.00%
32-3000	Regulatory Fees (Alcoholic Bev)	105,211	72,479	125,000	125,000	162,189	175,000	135,000	8.00%
32-3101	Building Permits & Inspections	236,667	159,700	175,000	175,000	193,343	200,000	175,000	0.00%
32-3200	Film Permitting Fee	18,425	22,875	20,000	20,000	11,175	15,000	10,000	-50.00%
32-3912	Short-term Rental (STR) License	465,074	566,664	575,000	575,000	493,220	500,000	500,000	-13.04%
32-3900	Other Licenses & Permits	3,079	26,093	5,500	5,500	6,954	7,000	5,500	0.00%
32-2300	Golf Cart Inspection	8,020	4,455	5,500	5,500	2,010	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>956,386</u>	<u>1,001,500</u>	<u>930,000</u>	-7.55%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	4/30/24 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	15,400	16,750	16,750	-16.25%
34-2900	Shared Services - Salary Reimb.	152,713	224,371	195,000	195,000	237,515	250,000	267,000	36.92%
34-4130	Weigh Scale & Recycling	91,332	54,447	50,000	50,000	31,833	35,000	35,000	-30.00%
34-5416	Parking Revenue	6,200,392	5,912,760	6,900,000	6,900,000	4,361,160	6,150,000	6,150,000	-10.87%
34-6410	Other Fees	27,243	13,375	19,500	19,500	7,375	10,000	5,500	-71.79%
34-6900	Beach Use	8,100	36,850	15,000	15,000	10,100	15,000	15,000	100.00%
34-7501	City Facility Rentals	37,175	35,800	35,000	35,000	22,275	35,000	35,000	0.00%
	Total Charges for Services	6,533,595	6,293,664	7,234,500	7,234,500	4,685,658	6,511,750	6,524,250	-9.82%
Fines & Forfeitures									
35-1170	Police Fines	276,552	218,216	300,000	300,000	193,010	285,000	300,000	0.00%
35-1171	Administrative Citations	94,775	103,270	100,000	100,000	51,335	60,000	80,000	-20.00%
35-1174	Court Costs	86,687	79,385	85,000	85,000	80,339	85,000	85,000	0.00%
35-1175	Parking Fines	471,564	528,998	425,000	425,000	418,503	500,000	525,000	23.53%
	Total Fines & Forfeitures	929,578	929,869	910,000	910,000	743,187	930,000	990,000	8.79%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Miscellaneous Revenue									
36-1000	Investment Income	\$ 13,135	\$ 381,306	\$ 150,000	\$ 150,000	\$ 467,883	\$ 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	1,707	2,025	2,025	0.00%
38-1006	Lease - North Beach Grill	71,830	57,319	58,000	58,000	48,400	58,000	60,120	3.66%
38-1008	Lease - North Beach Concession	15,600	14,796	15,275	15,275	12,694	15,275	15,275	0.00%
38-9003	Miscellaneous Revenue	21,126	26,500	15,000	15,000	51,480	55,000	15,000	0.00%
	Total Miscellaneous Revenue	<u>133,673</u>	<u>521,072</u>	<u>275,300</u>	<u>275,300</u>	<u>612,314</u>	<u>740,300</u>	<u>337,420</u>	22.56%
Other Financing Sources									
39-1200	Transfer from other funds	3,372,456	2,999,361	2,925,000	2,925,000	1,941,488	2,800,000	2,930,000	0.17%
39-2100	Sale of Capital Assets	125,000	-	-	-	425	425	-	0.00%
39-1300	Applied General Fund Reserve	-	-	-	1,167,950	-	1,011,333	-	0.00%
	Total Other Financing Sources	<u>3,497,456</u>	<u>2,999,361</u>	<u>2,925,000</u>	<u>4,092,950</u>	<u>1,941,913</u>	<u>3,811,758</u>	<u>2,930,000</u>	-28.41%
	Total General Fund Revenue	<u>\$ 17,606,564</u>	<u>\$ 17,854,761</u>	<u>\$ 17,800,000</u>	<u>\$ 18,967,950</u>	<u>\$ 13,002,894</u>	<u>\$ 18,668,760</u>	<u>\$ 17,193,170</u>	-9.36%

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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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Council Salaries	\$ 37,200	\$ 37,200	\$ 37,200	\$ 37,200	\$ 39,000	\$ 49,400	\$ 62,400	67.74%
51-1400	Employee Other Benefits	8,400	8,400	8,400	8,400	6,900	8,400	8,400	0.00%
51-2100	Insurance Benefits	612	515	500	500	429	500	500	0.00%
51-2200	FICA Taxes	3,488	3,488	3,490	3,490	3,511	3,780	4,775	36.82%
	Total Personnel	49,700	49,603	49,590	49,590	49,840	62,080	76,075	53.41% (1)
Services									
52-1000	Legal	286,869	428,391	250,000	400,000	246,536	771,000	400,000	0.00%
52-1200	Contract Services	-	-	-	26,950	9,025	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	34,315	35,000	31,500	5.00% (2)
52-3600	Dues & Membership	14,860	14,084	14,000	14,000	11,229	14,000	14,000	0.00%
	Total Services	319,143	464,053	295,500	472,450	301,345	848,450	447,000	-5.39%
Supplies & Equipment									
53-1100	Supplies & Equipment	9,678	112,981	9,000	259,000	24,976	259,000	7,500	-97.10% (3)
	Total Supplies & Equipment	9,678	112,981	9,000	259,000	24,976	259,000	7,500	-97.10%
	Total City Council	<u>378,521</u>	<u>626,637</u>	<u>354,090</u>	<u>781,040</u>	<u>376,161</u>	<u>1,169,530</u>	<u>530,575</u>	-32.07%

Significant Variances Explanation:

- (1) Salaries increased January 1, 2023
- (2) Reflects increased travel costs and additional training / conference opportunities
- (3) Large decrease from prior year amended budget is due to amendment for unpermitted event

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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 68,643	\$ 73,043	\$ 83,920	\$ 83,920	\$ 70,802	\$ 83,920	\$ 86,019	2.50%
51-1400	Employee Other Benefits	4,400	4,710	4,650	4,650	3,770	4,275	1,650	-64.52%
51-2100	Insurance Benefits	9,324	10,261	10,860	10,860	9,091	10,860	10,750	-1.01%
51-2200	FICA Taxes	5,434	5,786	6,775	6,775	5,610	6,745	6,706	-1.02%
51-2400	Retirement	3,652	3,425	6,250	6,250	5,202	6,250	4,825	-22.80%
	Total Personnel	91,453	97,225	112,455	112,455	94,475	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	28,750	25,881	30,000	43,500	51.30% (1)
52-3500	Travel & Training	6,311	4,622	5,500	5,500	4,001	4,800	7,000	27.27%
52-3600	Dues & Membership	428	255	400	5,400	3,879	5,400	600	-88.89%
52-3930	Record Management	7,272	6,632	5,500	5,500	4,543	5,500	5,500	0.00%
	Total Services	16,494	11,509	23,400	50,037	43,191	50,587	56,600	13.12%
Supplies & Equipment									
53-1100	Supplies & Equipment	2,265	1,523	4,050	4,900	4,968	5,000	3,000	-38.78%
53-1700	Other - Junior League	2,890	4,861	10,000	2,513	-	-	-	-100.00%
	Total Supplies & Equipment	5,155	6,384	14,050	7,413	4,968	5,000	3,000	-59.53%
	Total Clerk of Council	<u>113,102</u>	<u>115,118</u>	<u>149,905</u>	<u>169,905</u>	<u>142,634</u>	<u>167,637</u>	<u>169,550</u>	-0.21%

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 an 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 | • Mainstreet Coordinator |
| • Assistant City Manager | • Facilities / Special Events Coordinator |
| • Communications & Outreach Director | • Customer Service Coordinator |

General Fund Expenditures
City Manager - 1320

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 240,546	\$ 362,799	\$ 427,900	\$ 438,800	\$ 407,258	\$ 435,000	\$ 491,536	12.02%
51-1400	Employee Other Benefits	9,265	12,984	13,650	13,650	10,305	10,775	9,157	-32.92%
51-2100	Insurance Benefits	31,020	57,512	73,920	73,920	44,405	52,945	78,400	6.06%
51-2200	FICA Taxes	18,856	28,205	33,780	33,780	27,643	32,000	36,802	8.95%
51-2400	Retirement	7,955	17,117	31,250	31,250	26,007	31,250	28,940	-7.39%
	Total Personnel	307,642	478,617	580,500	591,400	515,618	561,970	644,835	9.04% (1)
Services									
52-1200	Contract Services / Software	64,344	244,210	372,000	808,000	268,735	808,000	683,900	-15.36% (2)
52-1260	South Beach District	32,290	48,070	76,500	76,500	47,122	76,500	140,000	83.01% (3)
52-1265	Main Street	69,077	83,494	93,250	82,350	32,815	82,350	61,750	-25.02%
52-3500	Travel & Training	5,976	4,245	13,750	8,050	3,474	6,600	5,100	-36.65%
52-3600	Dues & Membership	2,410	5,007	4,400	4,400	1,581	4,400	4,400	0.00%
	Total Services	174,097	385,026	559,900	979,300	353,727	977,850	895,150	-8.59%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,118	24,974	25,000	30,700	25,693	30,000	17,500	-43.00%
	Total Supplies & Equipment	6,118	24,974	25,000	30,700	25,693	30,000	17,500	-43.00%
	Total City Manager	487,857	888,617	1,165,400	1,601,400	895,038	1,569,820	1,557,485	-2.74%

Significant Variances Explanation:

- (1) Increase reflects the Assistant City Manager and Community Outreach Director positions separated from one to two positions
- (2) Increase from original budget due to IT service related contracts accounted for in City Manager from discontinued IT budget
- (3) Increase for additional fireworks / light display, of which Visit Tybee sponsors \$60,000

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	10,000
EngagementHQ Saas	10,000
Placer.ai Traffic Analysis	12,000
Federal Advocacy Services	60,000
State Advocacy Services	30,000
Dredge Material	6,500
CivicPlus Website	40,000
City issued cellphones	1,500
IT - Adobe/Cablecast	12,500
IT - BigLeaf (IT backup)	13,900
IT - Cyber Security	14,000
IT - Microsoft 365 subscription	45,500
IT - Cloud Servers (Expedient)	42,000
IT - Managed Services Contract (Infinity)	175,000
Total	683,900

1265 - Mainstreet

Board training and education	2,700
Professional development	1,065
Travel	4,300
Advertising and promotions	22,100
Dues and memberships	805
Special events	13,500
Historic Preservation Committee	15,250
Contract services - Downtown Development	2,030
Total	61,750

1260 - South Beach District

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

**\$60,000 funded by Visit Tybee

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General Fund: Finance

Department Description:

The Finance Department is responsible for ensuring 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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 324,907	\$ 347,149	\$ 366,815	\$ 366,815	\$ 305,032	\$ 376,815	\$ 348,723	-4.93%
51-1400	Employee Other Benefits	14,373	15,750	14,515	14,515	16,366	14,515	7,549	-47.99%
51-2100	Insurance Benefits	50,068	61,544	68,475	68,475	54,781	66,325	70,471	2.91%
51-2200	FICA Taxes	25,769	27,269	29,170	29,170	24,419	29,550	27,254	-6.57%
51-2400	Retirement	17,202	26,235	31,250	31,250	26,007	31,250	33,765	8.05%
	Total Personnel	432,319	477,947	510,225	510,225	426,605	518,455	487,762	-4.40% (1)
Services									
52-1200	Contract Services / Software	62,937	168,468	221,270	221,270	212,486	221,270	106,815	-51.73% (1)
52-2320	Leased Equipment	-	-	-	-	-	-	23,780	100.00% (2)
52-3100	Property & Liability Insurance	173,223	170,193	191,145	191,145	170,604	176,415	146,000	-23.62% (3)
52-3300	Public Notices	2,706	1,158	2,500	2,500	1,503	1,500	1,500	-40.00%
52-3500	Travel & Training	2,111	5,323	6,750	6,000	1,227	3,000	5,000	-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	224,979	275,000	175,000	-36.36% (4)
	Total Services	601,178	678,747	698,165	698,165	612,656	678,880	459,720	-34.15%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,891	12,795	8,500	8,500	-	8,500	12,575	47.94%
53-1600	City Hall Utilities	-	-	-	-	-	-	22,100	100.00% (5)
52-3220	Postage & Freight	7,856	8,405	7,500	7,500	6,498	7,500	8,000	6.67%
	Total Supplies & Equipment	14,747	21,200	16,000	16,000	6,498	16,000	42,675	166.72%
	Total Finance	<u>1,048,244</u>	<u>1,177,894</u>	<u>1,224,390</u>	<u>1,224,390</u>	<u>1,045,759</u>	<u>1,213,335</u>	<u>990,157</u>	-19.13%

Significant Variances Explanation:

- (1) Compliance portion of STR software and STR Coordinator position 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 transitioned to end user in upcoming fiscal year
- (5) Utilities are now included in building that incurs the costs rather than other comingled budgets for increased management, Finance to manage City Hall

General Fund Expenditures

Expenditure Detail - Finance 1510

1200 - Contract Services / Software

Audit	45,275
City issued cellphones	600
County Tax Administration	22,625
Host Compliance (STVR management system)	28,000
Financial Software Annual Service Cost	<u>10,315</u>
Total	106,815

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

3500 - Travel & Training

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

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

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

1230 - Utilities

Momentum (phones for City Hall)	12,000
Internet for City Hall	3,600
Water / Sewer for City Hall	2,000
Electric for City Hall	<u>4,500</u>
Total	22,100

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General Fund: Information Technology

Department Description:

The information technology department has been discontinued and 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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 127,208	\$ 125,905	\$ 143,610	\$ 65,403	\$ 65,402	\$ 65,403	\$ -	-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	7,999	7,999	-	-100.00%
51-2200	FICA Taxes	11,009	10,820	12,150	5,964	5,964	5,964	-	-100.00%
51-2400	Retirement	10,942	6,847	6,250	6,250	5,202	6,250	-	-100.00%
	Total Personnel	182,678	174,212	195,485	91,666	90,617	91,666	-	-100.00%
Services									
52-1200	Contract Services / Software	716,118	689,297	500,000	926,319	713,515	926,319	-	-100.00%
52-2200	Equipment Maintenance	15,141	13,688	7,500	-	-	-	-	0.00%
52-2320	Equipment Rental	20,458	25,895	15,000	-	-	-	-	0.00%
52-3500	Travel & Training	54	-	-	-	-	-	-	0.00%
	Total Services	751,771	728,880	522,500	926,319	713,515	926,319	-	-100.00%
Supplies & Equipment									
53-1100	Supplies & Equipment	121,282	86,435	25,000	-	-	-	-	0.00%
	Total Supplies & Equipment	121,282	86,435	25,000	-	-	-	-	0.00%
	Total Information Technology	1,055,731	989,527	742,985	1,017,985	804,132	1,017,985	-	-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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 68,043	\$ 99,878	\$ 144,095	\$ 144,095	\$ 115,346	\$ 144,095	\$ 147,710	2.51%
51-1400	Employee Other Benefits	3,646	4,122	4,795	4,795	6,474	6,500	2,754	-42.57%
51-2100	Insurance Benefits	12,117	13,332	27,310	27,310	14,498	18,305	22,983	-15.84%
51-2200	FICA Taxes	5,417	7,684	11,390	11,390	8,990	11,500	11,511	1.06%
51-2400	Retirement	3,931	6,847	6,250	6,250	5,202	6,250	9,645	54.32%
	Total Personnel	93,154	131,863	193,840	193,840	150,510	186,650	194,603	0.39%
Services									
52-1200	Contract Services / Software	35,693	61,999	55,000	54,426	27,655	52,000	32,800	-39.73%
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	28,933	40,000	40,250	0.63%
	Total Services	247,360	287,104	293,220	292,646	294,315	372,815	359,735	22.92%
Supplies & Other									
53-1100	Supplies & Equipment	610	2,076	3,000	3,000	931	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	4,005	5,500	5,500	-9.45%
	Total Human Resources	359,585	427,697	492,560	492,560	448,830	564,965	559,838	13.66%

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
City issued cellphone	300
Background Checks	10,000
3rd Party HR Assistance	2,500
Recruitment	<u>10,000</u>
Total	32,800

2900 - Employee Wellness & Benefit Programs

Employee Annual Training	12,250
Employee Appreciation Lunches and Awards	14,500
Wellness Program Supplies	<u>13,500</u>
Total	40,250 **

**\$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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 171,466	\$ 179,970	\$ 208,660	\$ 202,660	\$ 158,294	\$ 200,000	\$ 213,113	5.16%
51-1400	Employee Other Benefits	13,960	10,250	8,550	6,150	8,955	10,000	4,950	-19.51%
51-2100	Insurance Benefits	27,965	30,169	32,580	32,580	26,468	31,335	38,975	19.63%
51-2200	FICA Taxes	14,102	14,567	16,615	16,615	12,723	16,179	16,681	0.40%
51-2400	Retirement	10,596	10,266	12,500	12,500	10,403	12,500	14,470	15.76%
	Total Personnel	238,089	245,222	278,905	270,505	216,843	270,014	288,189	6.54%
Services									
52-1200	Contract Services / Software	5,764	9,459	11,800	14,200	6,114	12,000	12,600	-11.27%
52-1101	Judge	2,400	2,400	2,400	2,400	2,000	2,400	2,400	0.00%
52-1211	Attorney(s)	16,579	18,229	22,800	22,800	15,400	22,800	37,600	64.91% (1)
52-3500	Travel & Training	1,186	6,379	14,600	14,600	8,240	13,000	14,900	2.05%
52-3600	Dues & Membership	340	465	550	550	210	500	1,250	127.27%
	Total Services	26,269	36,932	52,150	54,550	31,964	50,700	68,750	26.03%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,292	6,112	6,500	12,500	5,023	6,500	7,400	-40.80%
	Total Supplies & Equipment	6,292	6,112	6,500	12,500	5,023	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>253,830</u>	<u>327,214</u>	<u>364,339</u>	7.93%

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
Off-duty officers	<u>10,000</u>
Total	12,600

1211 - Attorneys

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

3500 - Travel and Training

Clerks	2,000
Director	1,000
Judge	2,400
Command College - Clerk	<u>9,500</u>
Total	14,900

3600 - Dues

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

1100 - Supplies

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

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

General Fund Expenditures
Police Department - 3210

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 2,114,506	\$ 2,306,264	\$ 2,247,777	\$ 2,247,777	\$ 1,753,388	\$ 2,175,000	\$ 2,185,455	-2.77%
51-1300	Overtime	165,634	282,951	90,000	90,000	255,928	300,000	140,000	55.56%
51-1400	Employee Other Benefits	31,810	50,490	98,440	98,440	27,428	40,280	56,400	-42.71%
51-2100	Insurance Benefits	331,094	445,358	438,910	438,910	289,284	350,000	413,650	-5.76%
51-2200	FICA Taxes	164,716	199,336	184,648	184,648	166,825	192,419	171,012	-7.38%
51-2400	Retirement	132,589	154,387	162,500	162,500	141,384	156,000	156,730	-3.55%
	Total Personnel	2,940,349	3,438,786	3,222,275	3,222,275	2,634,237	3,213,699	3,123,247	-3.07% (1)
Services									
52-1200	Contract Services / Software	199,002	197,435	325,115	325,115	235,186	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	31,455	36,000	20,000	-44.44%
52-2320	Vehicle / Equipment Lease(s)	108,885	189,713	275,000	275,000	222,142	250,000	225,000	-18.18%
52-3500	Travel & Training	44,808	61,373	70,000	70,000	40,160	66,000	66,000	-5.71%
52-3600	Dues & Membership	4,274	1,274	4,000	4,000	1,390	1,500	2,500	-37.50%
	Total Services	424,111	557,190	709,115	725,115	531,502	686,000	697,123	-3.86%
Supplies & Other									
53-1100	Supplies & Equipment	104,410	193,151	214,270	198,270	72,811	175,000	93,760	-52.71%
53-1115	Ammunition	11,381	11,283	11,500	11,500	2,947	11,500	3,000	-73.91%
53-1230	Utilities	-	-	-	-	-	-	78,130	100.00% (3)
53-1270	Fuel	92,497	84,738	70,000	70,000	68,019	75,000	70,000	0.00%
53-1700	Community Police Programs	-	5,377	10,000	10,000	6,161	7,500	10,000	0.00%
	Total Supplies & Other	208,288	294,549	305,770	289,770	149,938	269,000	254,890	-12.04%
	Total Police Department	3,572,748	4,290,525	4,237,160	4,237,160	3,315,677	4,168,699	4,075,260	-3.82%

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	2,000
Total	382,123

2200 - Vehicle/Equipment Maintenance

Patrol Units & Equipment	11,500
MRAP	2,500
FLOCK Repairs	6,000
Total	20,000

1700 - Community Police Programs

Community Outreach	8,000
Recruitment	2,000
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	5,000
Total	66,000

1100 - Supplies & Equipment

Custodial	9,000
Computers	16,000
CID	2,500
Misc	1,500
Body Armor	12,895
Gear	10,000
Uniforms	22,000
Protective equipment	3,605
Radios	8,000
LIDAR - handhelds	2,000
MDTs - computers	5,000
SSI MDT Pucks & Printers	1,260
Total	93,760

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)	12,500
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 | • STR Compliance / Dispatcher |
| • Parking Supervisor | • Code Compliance Officer – full-time (7) |
| • Assistant Parking Supervisor | • Code Compliance Officer – part-time (4) |
| • Clerk / Technician | • Seasonal |

General Fund Expenditures
Code Compliance - 3310

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 261,283	\$ 278,173	\$ 745,053	\$ 745,053	\$ 595,340	\$ 700,000	\$ 797,865	7.09%
51-1400	Employee Other Benefits	1,780	2,850	35,360	35,360	27,467	29,745	21,650	-38.77%
51-2100	Insurance Benefits	28,514	47,439	137,250	137,250	111,903	126,390	159,800	16.43%
51-2200	FICA Taxes	20,498	21,584	61,427	61,427	36,294	55,825	62,591	1.89%
51-2400	Retirement	9,753	23,963	31,250	31,250	26,007	31,250	77,175	146.96%
	Total Personnel	321,828	374,009	1,010,340	1,010,340	797,011	943,210	1,119,081	10.76% (1)
Services									
52-1200	Contract Services / Software	68,686	86,399	116,100	116,100	84,589	103,628	195,785	68.63% (2)
52-2200	Vehicle / Equipment Maintenance	46,914	65,804	55,000	55,000	8,340	35,000	35,500	-35.45%
52-2201	Building Maintenance	-	-	-	-	-	-	78,500	100.00% (3)
52-2320	Vehicle / Equipment Lease(s)	4,494	4,488	10,000	10,000	3,735	4,500	57,335	473.35%
52-3500	Travel & Training	-	-	18,000	18,000	12,218	15,000	15,500	-13.89%
52-3600	Dues & Membership	-	-	1,500	1,500	1,018	1,500	3,150	110.00%
	Total Services	120,094	156,691	200,600	200,600	109,900	159,628	385,770	92.31%
Supplies & Other									
53-1100	Supplies & Equipment	28,005	39,410	67,800	67,800	42,867	67,800	70,500	3.98%
53-1230	Utilities	-	-	-	-	-	-	56,845	100.00% (4)
53-1270	Fuel	8,197	6,597	6,700	6,700	4,325	6,000	15,000	123.88%
	Total Supplies & Other	36,202	46,007	74,500	74,500	47,192	73,800	142,345	91.07%
	Total Code Compliance	<u>478,124</u>	<u>576,707</u>	<u>1,285,440</u>	<u>1,285,440</u>	<u>954,103</u>	<u>1,176,638</u>	<u>1,647,196</u>	28.14%

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	75,000
Armored Car Service	10,000
CivicSmart - software for ticket writers	24,250
Penn Credit	<u>7,650</u>
Total	195,785

2200 - Vehicle & Equipment Maintenance

UI Boards, CPU PCB, printers, cables	25,000
Handhelds	3,000
Vehicles	<u>7,500</u>
Total	35,500

2201 - Building Maintenance

Siding, electrical, plumbing, drain services	9,000
Painting, floor repair, ceiling tiles, bathroom, upgrades	7,000
Generator	60,000
Kennel upgrades	<u>2,500</u>
Total	78,500

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	1,500
AT&T Firstnet - cell phones, hotspots, tablets	<u>25,700</u>
	56,845

3500 - Travel & Training

GSWCC, GA, EPD, OSHA	<u>15,500</u>
Total	15,500

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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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 942,225	\$ 1,243,204	\$ 1,581,760	\$ 1,581,760	\$ 1,143,369	\$ 1,295,000	\$ 1,321,788	-16.44%
51-1200	Part-time / Seasonal Wages	276,161	143,333	250,000	200,000	102,637	145,000	175,000	-12.50%
51-1300	Overtime	130,788	163,980	90,000	140,000	182,690	225,000	90,000	-35.71%
51-1400	Employee Other Benefits	14,133	25,374	42,750	42,750	26,035	30,000	31,350	-26.67%
51-2100	Insurance Benefits	178,181	236,064	277,150	277,150	212,815	262,500	267,925	-3.33%
51-2200	FICA Taxes	97,268	119,023	150,200	150,200	111,148	129,683	116,815	-22.23%
51-2400	Retirement	62,752	75,309	93,750	93,750	78,022	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	1,863,381	2,187,598	2,120,818	-14.93%
Services									
52-2200	Vehicle & Equipment Maintenance	56,614	27,298	65,000	65,000	45,070	65,000	40,000	-38.46%
52-2201	Building Maintenance	9,199	22,116	50,000	50,000	8,747	25,000	30,000	-40.00%
52-2320	Vehicle / Equipment Lease(s)	6,370	8,001	7,000	7,000	5,791	7,000	7,000	0.00%
52-3500	Travel & Training	23,887	55,842	55,000	55,000	11,216	23,750	40,000	-27.27%
52-3600	Dues & Membership	2,332	7,435	25,000	25,000	17,950	20,000	14,350	-42.60%
	Total Services	98,402	120,692	202,000	202,000	88,774	140,750	131,350	-34.98%
Supplies & Other									
53-1100	Supplies & Equipment	83,869	179,336	185,000	185,000	83,305	115,000	111,500	-39.73%
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	12,946	20,000	20,000	-33.33%
	Total Supplies & Other	182,645	225,777	250,000	250,000	108,455	161,500	192,500	-23.00%
	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>2,060,610</u>	<u>2,489,848</u>	<u>2,444,668</u>	-16.99%

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

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

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>11,500</u>
Total	111,500

1104 - Emergency Management

Hurricane supplies (sand, sandbags, vehicle rentals, etc.)	5,000
Standard supplies (tarps, containers, travel bags, etc.)	5,000
Food / drinks / events	5,000
Hygiene accommodations / structures	<u>10,000</u>
Total	25,000

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

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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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 1,198,366	\$ 1,197,778	\$ 1,489,200	\$ 1,489,200	\$ 1,158,891	\$ 1,437,500	\$ 1,540,694	3.46%
51-1300	Overtime	65,821	86,044	65,000	65,000	92,108	105,000	65,000	0.00%
51-1400	Employee Other Benefits	26,868	34,850	84,425	84,425	62,735	67,500	62,025	-26.53%
51-2100	Insurance Benefits	259,805	274,988	335,450	335,450	285,551	345,750	395,650	17.95%
51-2200	FICA Taxes	91,823	99,969	125,345	125,345	100,380	123,165	122,601	-2.19%
51-2400	Retirement	91,969	99,269	106,250	106,250	88,475	106,250	139,880	31.65%
	Total Personnel	1,734,652	1,792,898	2,205,670	2,205,670	1,788,140	2,185,165	2,325,850	5.45%
Services									
52-1235	Beach Maintenance	1,208	24,209	30,000	30,000	18,154	30,000	22,500	-25.00%
52-1200	Contract Services / Software	150,983	172,404	135,000	105,000	77,310	135,000	173,500	65.24% (1)
52-2111	Refuse & Recycling	156,283	155,177	200,000	200,000	145,433	175,000	170,000	-15.00%
52-2140	Landscaping	52,971	56,357	75,000	75,000	44,749	55,000	60,000	-20.00%
52-2200	Vehicle & Equipment Maintenance	280,267	119,128	85,000	85,000	73,901	80,000	70,000	-17.65%
52-2201	Building & Infrastructure Maintenance	104,089	162,812	155,000	185,000	180,315	220,000	147,500	-20.27%
52-2320	Vehicle / Equipment Lease(s)	85,801	103,342	103,200	103,200	92,517	101,850	125,700	21.80%
52-3500	Travel & Training	2,864	2,864	8,500	8,500	5,496	6,000	7,500	-11.76%
52-3600	Dues & Membership	295	704	1,500	1,500	669	500	500	-66.67%
	Total Services	834,761	796,997	793,200	793,200	638,544	803,350	777,200	-2.02%
Supplies & Other									
53-1100	Supplies & Equipment	242,439	198,573	167,500	167,500	98,714	160,000	162,500	-2.99%
53-1230	Utilities	298,845	297,616	265,000	265,000	246,707	300,000	250,000	-5.66% (2)
53-1270	Fuel	12,911	67,207	50,000	50,000	46,028	55,000	55,000	10.00%
	Total Supplies & Other	554,195	563,396	482,500	482,500	391,449	515,000	467,500	-3.11%
	Total Public Works	<u>3,123,608</u>	<u>3,153,291</u>	<u>3,481,370</u>	<u>3,481,370</u>	<u>2,818,133</u>	<u>3,503,515</u>	<u>3,570,550</u>	2.56%

Significant Variances Explanation:

- (1) Increased due to monthly rental of temporary bathroom for Marine Science Center
- (2) City Hall, South Annex, Police and Fire Station costs for utilities allocated to specific departments

General Fund Expenditures

Expenditure Detail - Public Works 4210

1235 - Beach Maintenance			2201 - Buildings & Infrastructure Maintenance		
Crossover maintenance	10,000		Playground Equipment & Maintenance	5,000	
Beach signs	5,000		Dog Park Maintenance	2,500	
Refuse & recycling bins	<u>7,500</u>		Gravel for roadways	35,000	
Total	22,500		Supplies	35,000	
			City buildings including painting and HVAC	50,000	
1200 - Contract Services / Software			Tide Flexes	<u>20,000</u>	
Tree Trimming	35,000		Total	147,500	
MSC Bathroom Rentals	48,000				
Stormwater Management	30,000		2320 - Leased Vehicles		
Pest Control	25,000		6 Fleet Vehicles	55,700	
Engineer /Architect	8,000		Street Sweeper	<u>70,000</u>	
Cintas - first aid, etc	7,500		Total	125,700	
Phones, data lines, internet	15,000				
Parking lots / street striping	<u>5,000</u>				
Total	173,500				
2111 - Refuse & Recycling			3500 - Travel & Training		
Recycling - tipping fees, rentals, equipment	50,000		Flagger & workzone safety	2,000	
Yardwaste, Glass, Mixed Paper Hauling	<u>120,000</u>		First aid & CPR	2,000	
Total	170,000		Continuing education	<u>3,500</u>	
			Total	7,500	
2140 - Landscaping			1100 - Supplies & Equipment		
Ditches and Outfalls	10,000		Public Restrooms (toilet paper, soap, bleach)	75,000	
USH 80 Median	15,000		Gravel, signs, paper, lumber, paper	7,500	
City Properties	<u>35,000</u>		Traffic control devices	15,000	
Total	60,000		Safety & work clothing	15,000	
			Yard / maintenance supplies	20,000	
2200 - Vehicles & Equipment Maintenance			Office supplies	7,500	
Public Works Vehicles	30,000		Outdoor supplies (bug spray, sunscreen, first aid, hydration)	5,000	
Public Works Equipment	30,000		Chainsaws, weed whackers, leaf blowers, mowers	12,500	
Stock Parts/Filters/Oil	<u>10,000</u>		Safety equipment	<u>5,000</u>	
Total	70,000		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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 196,988	\$ 147,497	\$ 162,530	\$ 162,530	\$ 136,752	\$ 150,000	\$ 203,283	25.07%
51-1400	Employee Other Benefits	10,430	8,500	7,500	7,500	8,170	8,200	4,950	-34.00%
51-2100	Insurance Benefits	34,038	26,200	27,600	27,600	22,851	26,992	45,700	65.58%
51-2200	FICA Taxes	15,937	11,887	13,005	13,005	11,087	12,102	15,928	22.48%
51-2400	Retirement	16,682	6,848	6,250	6,250	5,202	6,250	14,009	124.14%
	Total Personnel	274,075	200,932	216,885	216,885	184,062	203,544	283,870	30.89% (1)
Services									
52-1200	Contract Services / Software	237,608	85,548	115,000	115,000	50,088	75,000	95,000	-17.39%
52-3500	Travel & Training	3,592	3,082	4,500	4,500	765	2,000	3,000	-33.33%
52-3600	Dues & Membership	665	569	550	550	448	500	550	0.00%
	Total Services	241,865	89,199	120,050	120,050	51,301	77,500	98,550	-17.91%
Supplies & Equipment									
53-1100	Supplies & Equipment	1,728	3,658	4,500	4,500	4,804	4,804	2,000	-55.56%
	Total Supplies & Equipment	1,728	3,658	4,500	4,500	4,804	4,804	2,000	-55.56%
	Total Community Development	517,668	293,789	341,435	341,435	240,167	285,848	384,420	12.59%

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	<u>10,000</u>
Total	95,000

1100 - Supplies

Office supplies	500
Signs, laptops	<u>1,000</u>
Total	1,500

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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:

- Community Organizations – Amount represents annual contribution to the Tybee Island YMCA as well as funds earmarked for non-profit organizations.
- Transfers to Other Funds – Transfers to other funds represents an annual supplement transferred from the General Fund to the E911 fund to balance the deficit in their operating budget.

General Fund Expenditures
Other Uses - 9000

Account	Account Name	2022 Actual	2023 Actual	2024 Original Budget	2024 Amended Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Other Uses									
57-3000	Community Organizations	\$ 251,661	\$ 255,174	\$ 367,500	\$ 377,500	\$ 274,595	\$ 370,000	\$ 360,000	-4.64%
61-1001	Transfers to other Funds	503,008	578,131	675,100	675,100	508,580	643,725	539,132	-20.14%
	Total Other Uses	754,669	833,305	1,042,600	1,052,600	783,175	1,013,725	899,132	-14.58%
	Total Other Uses	<u>754,669</u>	<u>833,305</u>	<u>1,042,600</u>	<u>1,052,600</u>	<u>783,175</u>	<u>1,013,725</u>	<u>899,132</u>	-14.58%
	Total General Fund Expenditures	<u>\$14,146,587</u>	<u>\$16,020,454</u>	<u>\$17,800,000</u>	<u>\$18,967,950</u>	<u>\$14,138,249</u>	<u>\$18,668,760</u>	<u>\$17,193,170</u>	-9.36%

General Fund Expenditures
Expenditure Detail - Other Financing Uses

1001 - Transfers to other funds

E911 Fund

Total

539,132

539,132

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 five 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 fund balance in the General Fund:

Capital Purchase / Project Request	Amount	Description
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
Total Capital Purchases & Projects	<u>\$ 367,182</u>	

Fund 350 - Capital Fund
Summary of Revenues & Expenditures

Account Name	2022 Actual	2023 Actual	Original 2024 Budget	Amended 2024 Budget	4/30/24 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	\$ 2,643,873	\$ 2,643,873	\$ 367,182	-89.85%
Misc Revenue	-	-	-	-	50,000	50,000	-	0.00%
Total Other Financing Sources	-	3,130,340	3,618,107	3,618,107	2,693,873	2,693,873	367,182	-89.85%
Total Capital Fund Revenues	\$ -	\$ 3,130,340	\$ 3,618,107	\$ 3,618,107	\$ 2,693,873	\$ 2,693,873	\$ 367,182	-89.85%
Capital								
Buildings & Buildings Improvements	\$ -	\$ 1,942,095	\$ 1,129,590	\$ 1,194,590	\$ 703,606	\$ 703,606	\$ -	-100.00%
Vehicles & Equipment	-	1,188,245	2,188,517	2,238,517	1,931,516	1,931,516	367,182	-83.60%
Infrastructure	-	-	300,000	185,000	58,751	58,751	-	-100.00%
Total Capital	-	3,130,340	3,618,107	3,618,107	2,693,873	2,693,873	367,182	-89.85%
Total Capital Fund Expenditures	\$ -	\$ 3,130,340	\$ 3,618,107	\$ 3,618,107	\$ 2,693,873	\$ 2,693,873	\$ 367,182	-89.85%
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			
			Original	Amended	Projected	Request Amount			
General Government - 1110									
	City Hall Renovation (Fund Balance portion)	\$	636,000	\$	636,000	\$	365,000	\$	-
	Financial Software (2nd year of two year budget request)		92,835		92,835		92,835		-
	Modular Building Lease		50,000		50,000		90,208		-
	City Hall Furniture		200,000		200,000		178,185		-
	City Hall / YMCA Sign Marquee		20,000		20,000		-		-
	Tybrisa / Park of 7 Flags Furniture Replacement		45,000		45,000		-		-
	Holiday Decoration Replacements		150,000		150,000		139,204		-
	Tybrisa Light Pole Replacement		350,000		350,000		350,000		-
	Jaycee Park Lights		-		115,000		115,000		-
	Guardhouse New Appliances and Furniture		10,000		10,000		-		-
	Electrical Upgrade on Tybrisa Street		300,000		185,000		58,751		-
	Council/Courtroom/Judges Chambers AV Upgrades		-		-		-		-
	Broadcasting Equipment Upgrades		-		-		-		-
	Total General Government Capital Additions		1,853,835		1,853,835		1,389,183		-
Police & E911- 3210									
54-2400	E911 Motorola Solutions Equipment Replacement (Year 2 of 5)	\$	340,033	\$	340,033	\$	340,033	\$	340,033
54-2400	E911 Motorola Solutions VESTA Cybersecurity (Year 2 of 5)		27,149		27,149		27,149		27,149
	Public Safety Building Generator Replacement		43,590		43,590		43,590		-
	Total Police & E911 Capital Additions		410,772		410,772		410,772		367,182

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

Account	Description	FY24 Budget			FY25 Budget
		Original	Amended	Projected	Request Amount
Fire & Ocean Rescue - 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	90,000	-
	2004 F550 Truck	-	50,000	50,000	-
	Fire Truck	-	160,000	156,600	-
	Total Fire & Ocean Rescue Capital Additions	520,000	520,000	346,563	-
Public Works - 4210					
	Strand Avenue Retaining Walls	75,000	75,000	24,150	-
	Memorial Park Playground Equipment & Composite / Fence	250,000	250,000	183,570	-
	Jaycee Park Playground Surface	-	-	-	-
	Marine Science Center Bathrooms	125,000	125,000	15,695	-
	Vehicles	50,000	50,000	24,920	-
	Total Public Works Capital Additions	500,000	500,000	248,335	-
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	-	-	-	-
	CFMoto Side x Side	-	-	-	-
	Total Code Compliance Capital Additions	333,500	333,500	299,020	-
	Total Capital Additions	\$ 3,618,107	\$ 3,618,107	\$ 2,693,873	\$ 367,182

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 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Public Charges for Services	\$ 79,466	\$ 79,293	\$ 86,025	\$ 59,440	\$ 79,800	\$ 80,000	-7.00%
Other Financing Sources	289,115	373,185	495,550	357,787	454,675	539,132	8.79%
Total Emergency 911 Revenue	<u>\$ 368,581</u>	<u>\$ 452,478</u>	<u>\$ 581,575</u>	<u>\$ 417,227</u>	<u>\$ 534,475</u>	<u>\$ 619,132</u>	6.46%
Department	2022 Actual	2023 Actual	Original/Amended 2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel	\$ 345,891	\$ 402,763	\$ 548,075	\$ 402,706	\$ 509,475	\$ 585,482	6.83%
Services	15,935	48,301	28,000	13,334	22,500	28,150	0.54%
Supplies & Equipment	<u>3,952</u>	<u>1,414</u>	<u>5,500</u>	<u>1,187</u>	<u>2,500</u>	<u>5,500</u>	0.00%
Total Emergency 911 Expenditures	<u>\$ 365,778</u>	<u>\$ 452,478</u>	<u>\$ 581,575</u>	<u>\$ 417,227</u>	<u>\$ 534,475</u>	<u>\$ 619,132</u>	6.46%
Beginning Fund Balance	\$ (2,803)	\$ -	\$ -		\$ -	\$ -	
Annual Income / (Loss)	2,803	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	

Fund 215 - Emergency 911
Revenues and Expenditures - 3210

		Original/Amended						
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
	Public Charges for Services							
34-2525	Prepaid Wireless Fees	\$ 13,649	\$ 11,659	\$ 13,525	\$ 9,236	\$ 12,300	\$ 12,500	-7.58%
34-2530	Non-Prepaid Wireless Fees	65,817	67,634	72,500	50,204	67,500	67,500	-6.90%
	Total Public Charges for Services	79,466	79,293	86,025	59,440	79,800	80,000	-7.00%
	Other Financing Sources							
39-1201	Transfer from General Fund	289,115	373,185	495,550	357,787	454,675	539,132	8.79%
	Total Other Financing Sources	289,115	373,185	495,550	357,787	454,675	539,132	8.79%
	Total E911 Fund Revenues	\$ 368,581	\$ 452,478	\$ 581,575	\$ 417,227	\$ 534,475	\$ 619,132	6.46%
		Original/Amended						
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
	Personnel							
51-1100	Salaries & Wages	\$ 250,049	\$ 304,522	\$ 397,860	\$ 298,921	\$ 382,375	\$ 411,638	3.46%
51-1400	Employee Benefits	4,215	7,850	19,050	6,730	7,850	16,500	-13.39%
51-2100	Insurance Benefits	55,396	42,858	76,770	42,658	51,750	86,000	12.02%
51-2200	FICA Taxes	19,241	23,568	31,895	23,188	30,000	32,754	2.69%
51-2400	Retirement	16,990	23,965	22,500	31,209	37,500	38,590	71.51%
	Total Personnel	345,891	402,763	548,075	402,706	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	9,723	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	13,334	22,500	28,150	0.54%
	Supplies & Equipment							
53-1100	Supplies & Equipment	3,952	1,414	5,500	1,187	2,500	5,500	0.00%
	Total Supplies & Equipment	3,952	1,414	5,500	1,187	2,500	5,500	0.00%
	Total E911 Fund Expenditures	\$ 365,778	\$ 452,478	\$ 581,575	\$ 417,227	\$ 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 from hotels, motels, short-term rentals and bed & breakfasts. The tax receipted 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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Taxes	\$ 7,865,210	\$ 7,001,309	\$ 6,745,000	\$ 4,531,953	\$ 6,535,000	\$ 6,765,000	0.30%
Total Room Tax Revenues	<u>\$ 7,865,210</u>	<u>\$ 7,001,309</u>	<u>\$ 6,745,000</u>	<u>\$ 4,531,953</u>	<u>\$ 6,535,000</u>	<u>\$ 6,765,000</u>	0.30%
Department	2022 Actual	2023 Actual	Original/Amended 2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Other Costs	\$ 3,439,456	\$ 3,069,361	\$ 2,930,000	\$ 2,011,488	\$ 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>2,520,465</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>\$ 4,531,953</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

		Original/Amended						
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Taxes								
31-4100	Room Taxes	\$ 7,865,210	\$ 7,001,309	\$ 6,745,000	\$ 4,531,953	\$ 6,535,000	\$ 6,765,000	0.30%
	Total Taxes	7,865,210	7,001,309	6,745,000	4,531,953	6,535,000	6,765,000	0.30%
	Total Room Tax Revenues	\$ 7,865,210	\$ 7,001,309	\$ 6,745,000	\$ 4,531,953	\$ 6,535,000	\$ 6,765,000	0.30%
Account	Account Name	2022 Actual	2023 Actual	Original/Amended 2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Other Costs								
57-2000	Hutchison Island Trade Center	\$ 1,123,377	\$ 999,987	\$ 950,000	\$ 647,292	\$ 935,000	\$ 955,000	0.53%
57-2001	Chamber of Commerce	2,246,079	1,999,374	1,910,000	1,294,196	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	3,439,456	3,069,361	2,930,000	2,011,488	2,870,000	2,940,000	0.34%
Other Financing Uses								
61-1000	Transfer to General Fund	3,369,456	2,999,361	2,925,000	1,941,489	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	328,976	615,000	645,000	0.78%
	Total Other Financing Uses	4,425,754	3,931,948	3,815,000	2,520,465	3,665,000	3,825,000	0.26%
	Total Room Tax Expenditures	\$ 7,865,210	\$ 7,001,309	\$ 6,745,000	\$ 4,531,953	\$ 6,535,000	\$ 6,765,000	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 \$525,000 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 Revenue	FY24 Revenues		Total Revenue	2025 Budget
			4/30/24 YTD	Projected		
	Intergovernmental Revenue					
	SPLOST 2014 Revenue	\$ 4,617,182	\$ -	\$ -	\$ 4,617,182	\$ -
	County Contributions	700,000	-	-	700,000	-
	Investment Income	27,309	23,160	25,000	52,309	-
	Total Revenues	\$ 5,344,491	\$ 23,160	\$ 25,000	\$ 5,369,491	\$ -
Account	Project	Prior Year Expenditures	FY24 Expenditures		Total Expenditures	2025 Budget
			4/30/24 YTD	Projected		
	Capital Outlay					
	Public Safety					
	Police Equipment Upgrades	\$ 482,941	\$ -	\$ -	\$ 482,941	\$ -
	Fire Vehicles & Equipment Upgrades	1,471,070	-	-	1,471,070	-
	Public Works					
	Street Paving & Maintenance	71,856	-	-	71,856	-
	Marsh Hen Trail / Highway 80 Bike Trail	46,058	-	-	46,058	-
	Drainage Projects	101,481	-	-	101,481	-
	Street Sweeper	180,000	-	-	180,000	-
	Cultural & Recreational					
	Park Upgrades & Bathroom Building	1,038,783	-	-	1,038,783	-
	Playground Equipment	195,390	-	-	195,390	-
	Tybee Arts Association - Audio / Video	27,017	-	-	27,017	-
	YMCA - Batting Cage	5,842	-	-	5,842	-
	Tybee Post Theatre - Audio / Video	117,056	-	-	117,056	-
	Buildings & Building Improvements	41,977	-	-	41,977	-
	Beach Crossovers	224,769	-	-	224,769	-
	South End Bathrooms	840,645	-	-	840,645	-
	Total Expenditures	\$ 4,844,885	\$ -	\$ -	\$ 4,844,885	\$ -
	Funds Remaining	\$ 499,606	\$ 522,766	\$ 547,766	\$ 524,606	\$ 524,606 **

**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 replacement at the South Annex and the remaining balance to finance the south end drainage design project.

Fund 323 - SPLOST 2020
Project Revenues and Expenditures

		Prior Year	FY24 Revenues			Total	2025
Account	Revenue Source	Revenue	Budget	4/30/24 YTD	Projected	Revenue	Budget
Intergovernmental Revenue							
33-7115	SPLOST Revenue	\$ 2,783,565	\$ 1,140,000	\$ 915,462	\$ 1,100,000	\$ 3,883,565	\$ 217,949
36-1000	Investment Income	33,610	10,000	50,252	60,000	93,610	25,000
Total Revenues		\$ 2,817,175	\$ 1,150,000	\$ 965,714	\$ 1,160,000	\$ 3,977,175	\$ 242,949
Account	Project	Prior Year	FY24 Expenditures			Total	2025
		Expenditures	Budget	4/30/24 YTD	Projected	Expenditures	Budget
Capital Outlay							
Public Safety							
	Fire Vehicles	\$ 468,977	\$ -	\$ -	\$ -	\$ 468,977	\$ -
Public Works - 4210							
54-1400	Street Paving & Maintenance	705,331	500,000	69,970	463,000	1,168,331	250,000
54-1400	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 - 1110							
54-1300	South Annex Roof Replacement	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	\$ 887,215	\$ 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	4/30/24 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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Debt Service	\$ 247,900	\$ 249,050	\$ 245,200	\$ 244,200	\$ 245,200	\$ 246,150	0.39%
Total Debt Service Expenditures	<u>\$ 247,900</u>	<u>\$ 249,050</u>	<u>\$ 245,200</u>	<u>\$ 244,200</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

								Original/Amended	
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change	
Other Financing Sources									
39-1500	Transfer from Room Tax Fund	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.00%	
	Total Other Financing Sources	250,000	250,000	250,000	250,000	250,000	250,000	0.00%	
	Total Debt Service Fund Revenues	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	0.00%	
Account	Account Name	2022 Actual	2023 Actual	Amended 2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change	
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	109,200	109,200	105,150	-3.71%	
58-3000	Fiscal Agent Fees	750	800	1,000	-	1,000	1,000	0.00%	
	Total Capital Outlay	247,900	249,050	245,200	244,200	245,200	246,150	0.39%	
	Total Debt Service Fund Expenditures	\$ 247,900	\$ 249,050	\$ 245,200	\$ 244,200	\$ 245,200	\$ 246,150	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. The Utility requires an increase of 15% in revenue for the upcoming fiscal year which will be built into the utility rates once the rate study and any rate restructure has been finalized.

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

Source	2022 Actual	2023 Actual	Original/Amended 2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Public Charges for Services	\$ 3,601,051	\$ 3,615,134	\$ 4,532,834	\$ 3,043,198	\$ 3,668,891	\$ 4,083,236	-9.92%
Other Financing Sources	252,462	-	-	-	3,000,000	3,099,500	100.00%
Total Water / Sewer Fund Revenue	<u>\$ 3,853,513</u>	<u>\$ 3,615,134</u>	<u>\$ 4,532,834</u>	<u>\$ 3,043,198</u>	<u>\$ 6,668,891</u>	<u>\$ 7,182,736</u>	58.46%
Department	2022 Actual	2023 Actual	Original/Amended 2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel	\$ 1,082,825	\$ 1,243,012	\$ 1,453,830	\$ 1,204,867	\$ 1,345,263	\$ 1,452,289	-0.11%
Services	787,678	893,862	1,310,754	1,152,255	1,057,716	1,129,395	-13.84%
Supplies & Other Items	481,187	528,540	564,000	539,282	584,000	580,000	2.84%
Capital	1,779,527	-	-	856,766	3,000,000	3,099,500	0.00%
Depreciation & Debt Service	888,255	1,006,568	1,204,250	170,152	850,000	921,552	-23.48%
Total Water / Sewer Fund Expenses	<u>\$ 5,019,472</u>	<u>\$ 3,671,982</u>	<u>\$ 4,532,834</u>	<u>\$ 3,923,322</u>	<u>\$ 6,836,979</u>	<u>\$ 7,182,736</u>	58.46%
Increase / (Decrease) in Equity	<u>\$ (1,165,959)</u>	<u>\$ (56,848)</u>	<u>\$ -</u>	<u>\$ (880,124)</u>	<u>\$ (168,088)</u>	<u>\$ -</u>	
Beginning Cash Balance	\$ 884,628	\$ 414,009	\$ 1,612,912		\$ 1,612,912	\$ 1,444,824	
Adjustments to "accrual" basis:							
Adjustments for accruals	695,340	1,255,751	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Cash Balance	<u>\$ 414,009</u>	<u>\$ 1,612,912</u>	<u>\$ 1,612,912</u>		<u>\$ 1,444,824</u>	<u>\$ 1,444,824</u>	

Fund 505 - Water / Sewer Fund
Revenues

		Original/Amended						
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
	Public Charges for Services							
34-4210	Water / Sewer User Charges	\$ 3,295,082	\$ 3,373,067	\$ 4,272,834	\$ 2,809,891	\$ 3,409,891	\$ 3,828,236	-10.41%
34-6904	Penalties & Late Charges	40,091	43,669	45,000	56,057	55,000	50,000	11.11%
34-4215	Capital Recovery	38,000	12,000	15,000	6,000	9,000	10,000	-33.33%
38-1002	Celltower rent income	219,492	186,398	200,000	171,250	195,000	195,000	-2.50%
34-6906	Miscellaneous	8,386	-	-	-	-	-	0.00%
	Total Public Charges for Services	3,601,051	3,615,134	4,532,834	3,043,198	3,668,891	4,083,236	-9.92% (1)
	Other Financing Sources							
36-1000	Debt Proceeds	252,462	-	-	-	3,000,000	3,099,500	100.00%
	Total Other Financing Sources	252,462	-	-	-	3,000,000	3,099,500	100.00%
	Total Water / Sewer Revenues	\$ 3,853,513	\$ 3,615,134	\$ 4,532,834	\$ 3,043,198	\$ 6,668,891	\$ 7,182,736	58.46%

Significant Variances Explanation:

- (1) The Utility requires a 15% increase in revenue. Any effect on rates will be determine once the rate study and rate structure has been finalized.

Fund 505 - Water / Sewer Fund
Expenses - 4350

		Original/Amended						
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 761,816	\$ 816,568	\$ 1,020,170	\$ 833,264	\$ 917,500	\$ 1,011,387	-0.86%
51-1300	Overtime	31,607	62,665	31,325	69,142	70,000	50,000	59.62%
51-1400	Employee Benefits	42,839	68,467	51,310	39,971	42,000	39,807	-22.42%
51-2100	Insurance Benefits	181,216	174,142	201,760	139,255	180,000	198,323	-1.70%
51-2200	FICA Taxes	63,916	70,508	85,515	71,740	78,763	80,417	-5.96%
51-2400	Retirement	1,431	50,662	63,750	51,495	57,000	72,355	13.50%
Total Personnel		1,082,825	1,243,012	1,453,830	1,204,867	1,345,263	1,452,289	-0.11%
Services								
52-1200	Contract Services / Software	282,481	244,311	423,195	402,414	350,000	486,445	14.95%
52-2200	Vehicle / Equipment Maintenance	113,221	101,356	200,000	44,539	75,000	180,000	-10.00%
52-2201	Building / Infrastructure Maintenance	101,259	262,220	385,000	399,290	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	198,429	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	7,366	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	35,735	35,000	15,000	0.00%
Total Services		787,678	893,862	1,310,754	1,152,255	1,057,716	1,129,395	-13.84%
Supplies & Other Items								
53-1100	Supplies & Equipment	165,082	228,354	269,000	243,838	269,000	270,000	0.37%
53-1230	Utilities	293,292	284,066	275,000	285,903	300,000	295,000	7.27%
53-1270	Fuel	22,813	16,120	20,000	9,541	15,000	15,000	-25.00%
Total Supplies & Other Items		481,187	528,540	564,000	539,282	584,000	580,000	2.84%

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

Account	Account Name	2022 Actual	2023 Actual	Amended 2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Capital								
11-7400	Buildings	-	-	-	-	-	-	100.00%
11-7500	Vehicles & Equipment	34,952	-	-	-	-	-	100.00%
11-7300	Infrastructure	1,744,575	-	-	856,766	3,000,000	3,099,500	100.00%
	Total Capital	1,779,527	-	-	856,766	3,000,000	3,099,500	
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	140,152	145,000	146,027	8.77%
58-3000	Fiscal Fees / Issuance Costs	-	41,950	5,000	30,000	30,000	35,000	600.00%
	Fund Balance Replenishment	-	-	250,000	-	-	-	-100.00%
	Total Depreciation & Debt Service	888,255	1,006,568	1,204,250	170,152	850,000	921,552	-23.48%
	Total Water / Sewer Expenses	<u>5,019,472</u>	<u>3,671,982</u>	<u>4,532,834</u>	<u>3,923,322</u>	<u>6,836,979</u>	<u>7,182,736</u>	58.46%

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	63,000
Financial Software Support	4,295
Total	486,445

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

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

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

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

Fund 505 - Water / Sewer Fund

Itemized List of Capital Requests - FY24 to FY25 Multi Year Budget

Account	Description	FY24	FY25	Multi-Year Total Budget
		Amended Budget	Budget Amount	
11-7300	Replacement of Sanitary Mains	\$ 1,100,000	\$ 1,338,000	\$ 2,438,000
11-7300	Replacement of Watermains	325,000	186,500	511,500
11-7300	Raise Well Houses Above Flood Plain	300,000	300,000	600,000
11-7300	WWTP Grit Removal & Odor Control System	500,000	-	500,000
11-7300	WWTP & Well Generators	150,000	-	150,000
11-7300	Butler Ave & Fort Screven Water Towers	625,000	300,000	925,000
11-7300	Odor Control for WWTP & Lift Station	-	250,000	250,000
11-7300	Replace Sanitary Forcemains	-	75,000	75,000
11-7300	Lift Station - New Pumps & Motor Control Centers	-	300,000	300,000
11-7300	Ultra Violet Disinfection	-	350,000	350,000
Total Capital Additions		<u>\$ 3,000,000</u>	<u>\$ 3,099,500</u>	<u>\$ 6,099,500</u>

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 the upcoming fiscal year, 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.

Current per cart rate:

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 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Public Charges for Services	\$ 964,909	\$ 1,053,628	\$ 1,071,500	\$ 792,473	\$ 1,076,000	\$ 1,281,000	19.55%
Other Financing Sources	213,893	204,946	179,550	150,793	189,050	-	-100.00%
Total Solid Waste Revenue	<u>\$ 1,178,802</u>	<u>\$ 1,258,574</u>	<u>\$ 1,251,050</u>	<u>\$ 943,266</u>	<u>\$ 1,265,050</u>	<u>\$ 1,281,000</u>	2.39%
Department	2022 Actual	2023 Actual	Original/Amended 2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel	\$ 11,673	\$ 15,155	\$ 15,050	\$ -	\$ 15,050	\$ 15,492	2.94%
Services	1,160,046	1,243,419	1,236,000	943,266	1,250,000	1,260,000	1.94%
Total Solid Waste Expenses	<u>\$ 1,171,719</u>	<u>\$ 1,258,574</u>	<u>\$ 1,251,050</u>	<u>\$ 943,266</u>	<u>\$ 1,265,050</u>	<u>\$ 1,275,492</u>	1.95%
Increase / (Decrease) in Equity	<u>\$ 7,083</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,508</u>	
Beginning Cash Balance	\$ -	\$ 7,083	\$ 7,083		\$ 7,083	\$ 7,083	
Adjustments to "accrual" basis:							
Adjustments for accruals	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Cash Balance	<u>\$ 7,083</u>	<u>\$ 7,083</u>	<u>\$ 7,083</u>		<u>\$ 7,083</u>	<u>\$ 12,591</u>	

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

		Original/Amended						
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Public Charges for Services								
34-4110	Solid Waste Collection Fees	\$ 945,614	\$ 1,031,218	\$ 1,050,000	\$ 785,320	\$ 1,056,000	\$ 1,056,000	0.57%
34-4111	Yardwaste Collection Fees	-	-	-	-	-	150,000	100.00%
34-4112	Compactors	19,295	22,410	21,500	7,153	20,000	75,000	248.84%
Total Public Charges for Services		964,909	1,053,628	1,071,500	792,473	1,076,000	1,281,000	19.55%
Other Financing Sources								
39-1000	Transfer from General Fund	213,893	204,946	179,550	150,793	189,050	-	-100.00%
Total Other Financing Sources		213,893	204,946	179,550	150,793	189,050	-	-100.00%
Total Solid Waste Revenues		\$ 1,178,802	\$ 1,258,574	\$ 1,251,050	\$ 943,266	\$ 1,265,050	\$ 1,281,000	2.39%
		Original/Amended						
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel								
51-1100	Wages & Benefits	\$ 11,673	\$ 15,155	\$ 15,050	\$ -	\$ 15,050	\$ 15,492	2.94%
Total Personnel		11,673	15,155	15,050	-	15,050	15,492	2.94%
Services								
52-2111	Residential Waste Collection	945,559	1,018,964	1,020,000	777,999	1,025,000	1,035,000	1.47%
52-2112	Compactors	66,261	76,229	66,000	52,229	75,000	75,000	13.64%
52-2119	Yardwaste Removal	148,226	148,226	150,000	113,038	150,000	150,000	0.00%
Total Services		1,160,046	1,243,419	1,236,000	943,266	1,250,000	1,260,000	1.94%
Total Solid Waste Expenses		\$ 1,171,719	\$ 1,258,574	\$ 1,251,050	\$ 943,266	\$ 1,265,050	\$ 1,275,492	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	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Public Charges for Services	\$ 2,460,618	\$ 2,330,481	\$ 2,150,000	\$ 1,986,618	\$ 2,323,600	\$ 2,225,000	3.49%
Other Financing Sources	-	98,307	40,000	162,875	190,000	382,971	0.00%
Total Campground Revenue	<u>\$ 2,460,618</u>	<u>\$ 2,428,788</u>	<u>\$ 2,190,000</u>	<u>\$ 2,149,493</u>	<u>\$ 2,513,600</u>	<u>\$ 2,607,971</u>	19.09%
Department	2022 Actual	2023 Actual	Original/Amended 2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel	\$ 565,645	\$ 678,318	\$ 765,035	\$ 605,207	\$ 737,120	\$ 764,186	-0.11%
Services	368,565	386,648	459,722	345,340	461,087	525,685	14.35%
Supplies & Other Items	262,730	281,816	303,000	240,449	311,250	326,100	7.62%
Capital	27,909	9,090	-	-	-	495,000	0.00%
Depreciation & Debt Service	<u>495,922</u>	<u>107,322</u>	<u>497,065</u>	<u>21,365</u>	<u>497,065</u>	<u>497,000</u>	-0.01%
Total Campground Expenses	<u>\$ 1,720,771</u>	<u>\$ 1,463,194</u>	<u>\$ 2,024,822</u>	<u>\$ 1,212,361</u>	<u>\$ 2,006,522</u>	<u>\$ 2,607,971</u>	28.80%
Increase / (Decrease) in Equity	<u>\$ 739,847</u>	<u>\$ 965,594</u>	<u>\$ 165,178</u>	<u>\$ 937,132</u>	<u>\$ 507,078</u>	<u>\$ -</u>	
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	-	-	-		-	(342,971)	
Ending Cash Balance	<u>\$ 1,584,484</u>	<u>\$ 2,083,750</u>	<u>\$ 2,248,928</u>		<u>\$ 2,590,828</u>	<u>\$ 2,247,857</u>	

Fund 555 - Campground Fund
Revenues

		Original/Amended						
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Public Charges for Services								
34-7520	Camping Fees	\$ 1,932,658	\$ 1,802,079	\$ 1,700,000	\$ 1,577,073	\$ 1,810,000	\$ 1,750,000	2.94%
34-7521	Tent Site Fees	77,107	60,050	75,000	71,340	73,600	75,000	0.00%
34-7522	Cabin Rental	238,988	257,223	200,000	188,773	240,000	225,000	12.50%
34-7530	Camp Store Sales	149,123	144,839	140,000	104,935	140,000	140,000	0.00%
34-7538	Parking Revenue	14,068	17,588	10,000	12,840	18,000	10,000	0.00%
34-7534	Miscellaneous	48,674	48,702	25,000	31,657	42,000	25,000	0.00%
Total Public Charges for Services		2,460,618	2,330,481	2,150,000	1,986,618	2,323,600	2,225,000	3.49%
Other Financing Sources								
39-1300	Use of Fund Balance for Capital	-	-	-	-	-	342,971	100.00%
36-1000	Investment Income	-	98,307	40,000	162,875	190,000	40,000	100.00%
Total Other Financing Sources		-	98,307	40,000	162,875	190,000	382,971	100.00%
Total Campground Revenues		\$ 2,460,618	\$ 2,428,788	\$ 2,190,000	\$ 2,149,493	\$ 2,513,600	\$ 2,607,971	19.09%

Fund 555 - Campground Fund
Expenses - 6180

		Original/Amended						
Account	Account Name	2022 Actual	2023 Actual	2024 Budget	4/30/24 YTD	2024 Projected	2025 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 365,203	\$ 392,333	\$ 468,530	\$ 434,116	\$ 442,915	\$ 480,211	2.49%
51-1300	Overtime	3,439	3,778	4,000	2,821	4,000	-	-100.00%
51-1400	Employee Benefits	15,535	49,355	20,250	15,675	20,250	14,850	-26.67%
51-2100	Insurance Benefits	81,967	101,870	102,470	86,855	102,470	103,475	0.98%
51-2200	FICA Taxes	31,359	36,135	37,700	34,531	42,400	37,872	0.46%
51-2400	Retirement	33,142	30,805	45,000	31,209	38,000	43,298	-3.78%
	Personnel costs allocated to Campground	35,000	64,042	87,085	-	87,085	84,480	-2.99%
	Total Personnel	565,645	678,318	765,035	605,207	737,120	764,186	-0.11%
Services								
52-1200	Contract Services / Software	114,969	116,810	150,945	93,106	151,000	206,945	37.10%
52-2200	Vehicle / Equipment Maintenance	4,659	5,925	5,000	2,583	5,000	5,000	0.00%
52-2201	Building & Infrastructure Maintenance	15,889	15,255	25,000	17,813	25,000	25,000	0.00%
52-3100	Property & Workers Comp Insurance	89,953	91,937	98,777	99,059	102,287	110,740	12.11%
52-3300	Advertising & Postage	59,457	69,218	80,000	64,286	78,000	80,000	0.00%
52-3500	Travel & Training	5,953	8,683	11,000	8,670	10,800	11,000	0.00%
52-3600	Dues & Membership	6,220	6,148	7,000	4,140	7,000	7,000	0.00%
52-3990	Credit Card Fees	71,465	72,672	82,000	55,683	82,000	80,000	-2.44%
	Total Services	368,565	386,648	459,722	345,340	461,087	525,685	14.35%
Supplies & Other Items								
53-1100	Supplies & Equipment	35,629	43,238	51,000	33,848	51,000	51,000	0.00%
53-1230	Utilities	154,349	163,741	182,000	152,480	190,250	205,100	12.69%
52-1520	Camp Store Items for Purchase	72,752	74,837	70,000	54,121	70,000	70,000	0.00%
	Total Supplies	262,730	281,816	303,000	240,449	311,250	326,100	7.62%

Fund 555 - Campground Fund (Continued)
Expenses - 6180

Account	Account Name	2022 Actual	2023 Actual	Original/Amended 2024 Budget	4/30/24 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	-	-	-	95,000	100.00%
54-1410	Site Improvements	-	-	-	-	-	-	100.00%
	Total Capital	27,909	9,090	-	-	-	495,000	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	21,365	28,065	18,000	-35.86%
	Total Depreciation & Debt Service	495,922	107,322	497,065	21,365	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>1,212,361</u>	<u>2,006,522</u>	<u>2,607,971</u>	28.80%

Campground Fund Expense Detail - 6180

1200 - Contract Services / Software

IT Management Services	69,000
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	206,945

3500 - Building & Infrastructure Maintenance

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

3300 - Advertising

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

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	11,000

1100 - Supplies & Equipment

Materials	25,000
Pool Materials	7,000
Uniforms	2,000
Equipment	16,000
Postage	1,000
Total	51,000

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	205,100

1520 - Camp Store Items for Resale

Propane	10,000
Apparel	20,000
Groceries	14,000
RV Supplies	12,000
Firewood	14,000
Total	70,000

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

Account	Description	FY24 Original / Amended Budget		FY25 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
54-2100	Vehicles - Bucket Truck (shared vehicle)	-	-	75,000	75,000
	Total Capital Additions	<u>400,000</u>	<u>-</u>	<u>495,000</u>	<u>420,000</u>

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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