

# City of Tybee Island, GA



## 2026 Annual Budget

Adopted June 12, 2025



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## Management Message

Mayor and City Council:

We are pleased to present the Fiscal Year 2026 Budget. The Annual Budget is more than just an accounting of Tybee's revenues and appropriations. The allocations in this document represent more than 125 employees – the backbone of Tybee's service delivery. They represent our commitment to key community investments, including beach and dune restoration, infrastructure upgrades, and public facility improvements. And they represent our work program for the next 12 months as we work long hours under often difficult conditions to make life better for all residents in one of the most beautiful places on Earth.

This Budget is balanced and represents a roughly \$33 million annual spending plan across all non-capital funds, including \$17.2 million in the General Fund, which supports core government operations. The general fund budget anticipates the second straight year of decreased revenue – a 1.3 percent reduction from FY25 – following a three-year period of unprecedented growth spurred by COVID-related visitation.

The Proposed Budget is conservative to reflect this new fiscal reality, and proposes no increase in services levels or positions. It holds the millage rate at 3.542 mills, among the lowest property tax rates of any jurisdiction in Chatham County. The Budget does include a 2.5 percent cost of living adjustment for all employees to keep up with the rate of inflation and ensure Tybee remains competitive in a tight job market.

The Budget was balanced by reducing overtime and discretionary spending across the board, and holding four unfilled positions vacant for the full year, and two for half the year.

The Budget includes a 5 percent increase in the combined water and sewer rate to keep up with cost escalations and increasingly stringent regulatory requirements, and help fund replacement of sewer lines that are more than 100 years old in some parts of the island. This will increase the average household utility bill by a little less than \$4 per month, to \$83.29. In 2023, the average combined monthly water and sewer bill in the United States was \$95.02.

The budget includes more than \$7.5 million in critical capital investments, including:

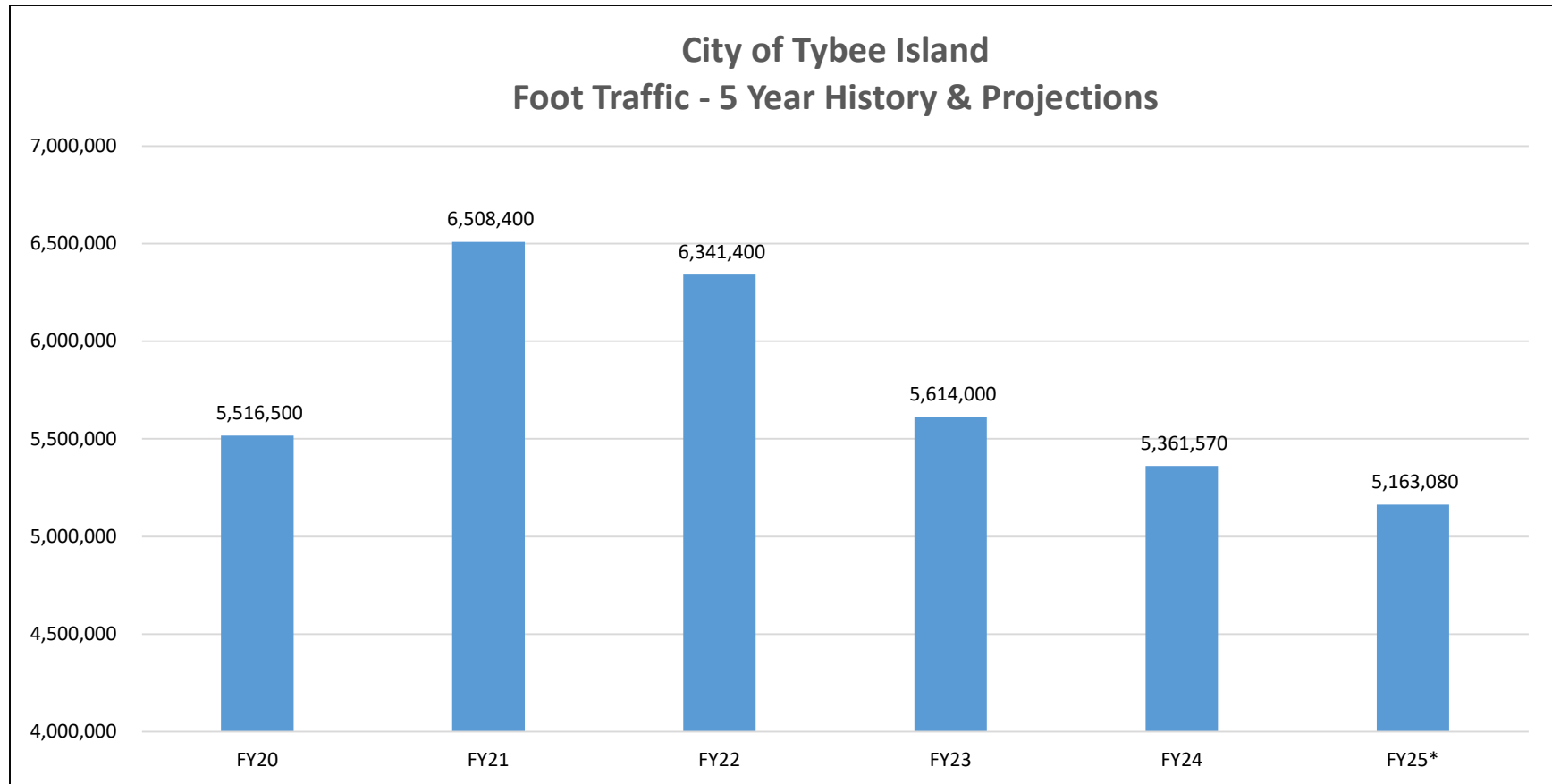
- Restoration of North End dune system to address significant erosion
- City share of federal beach renourishment between north and south groins
- Replacement of aged sewer lines in Fort Screven area
- Citywide street paving
- Replacement of 15<sup>th</sup> Street drainage infrastructure to reduce flooding on south end
- Replacement of roof and HVAC at YMCA Gymnasium
- Replacement of roof and front façade improvements at South Annex Building
- Citywide Wayfinding System to improve streetscape aesthetics and provide clearer direction for visitors
- Memorial Park Master Plan
- Jaycee Park Wetlands Restoration
- Smart Water Meter Infrastructure to help residents track real-time water usage
- Modernization of SCADA System to improve management of Water and Sewer System
- Assessment of Parking System to improve operations

The City of Tybee Island FY26 Budget is a living document intended to provide a financial roadmap over the next year while remaining flexible enough to allow the organization to seize opportunities and address critical needs. In early 2025, City Council established a list of strategic goals to focus on in the upcoming fiscal year. Among the priorities:

- Savannah River Channel Dune Renourishment
- Plan for City property at Polk and Solomon
- Sustainability investments
- 5-10-year Capital Improvement Project Plan
- Development of Infrastructure Plan
- Design and funding plan for new Fire Station
- Capital investments to address sea-level rise
- Development of a database to manage City contracts
- Strategies to attract young families to Tybee
- Deployment of smart meter technology to facilitate water conservation
- Mid-island beach showers
- 15<sup>th</sup> Street Drainage Project
- Long-Term Water Supply Plan
- Island-wide Wayfinding

Currently, 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. This software has allowed the City 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. Beginning in 2026 the City will work with Visit Tybee on visitor statistics.

If we assume the same foot count as last year for the final few months of the fiscal year, the 2025 foot count should be slightly lower than fiscal year 2024.



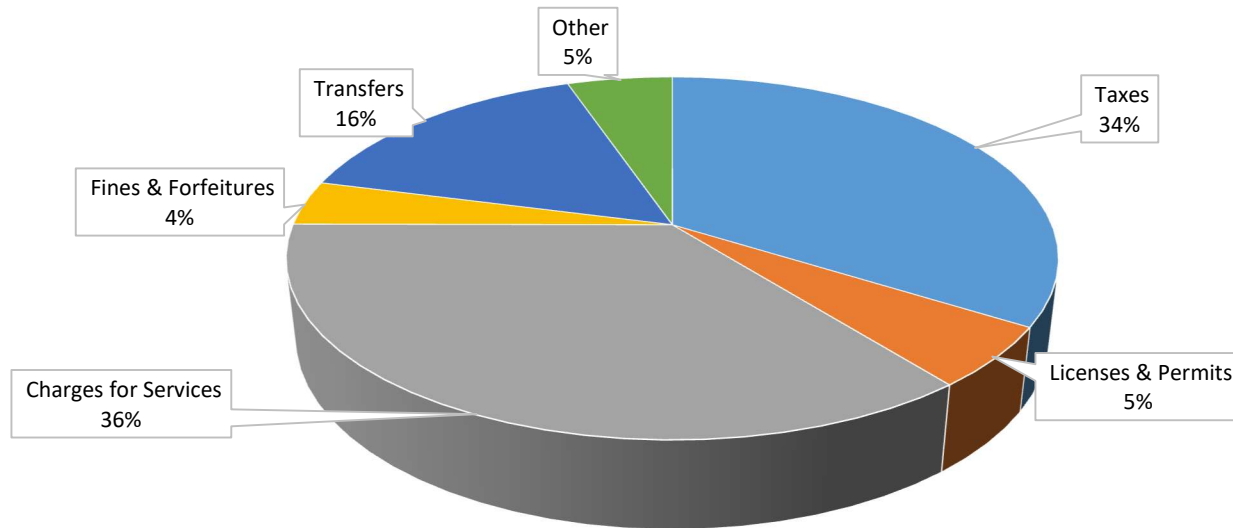
\*Projected based on actual count through March and prior year history

## General Fund Revenues

The 2026 general fund budgeted revenues total \$17,180,175, consistent with previous year original budget, and a 1.30% 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. \$5.8 million in parking revenue is included in the FY26 budget, a 6% decrease from prior year budget of \$6.15 million.

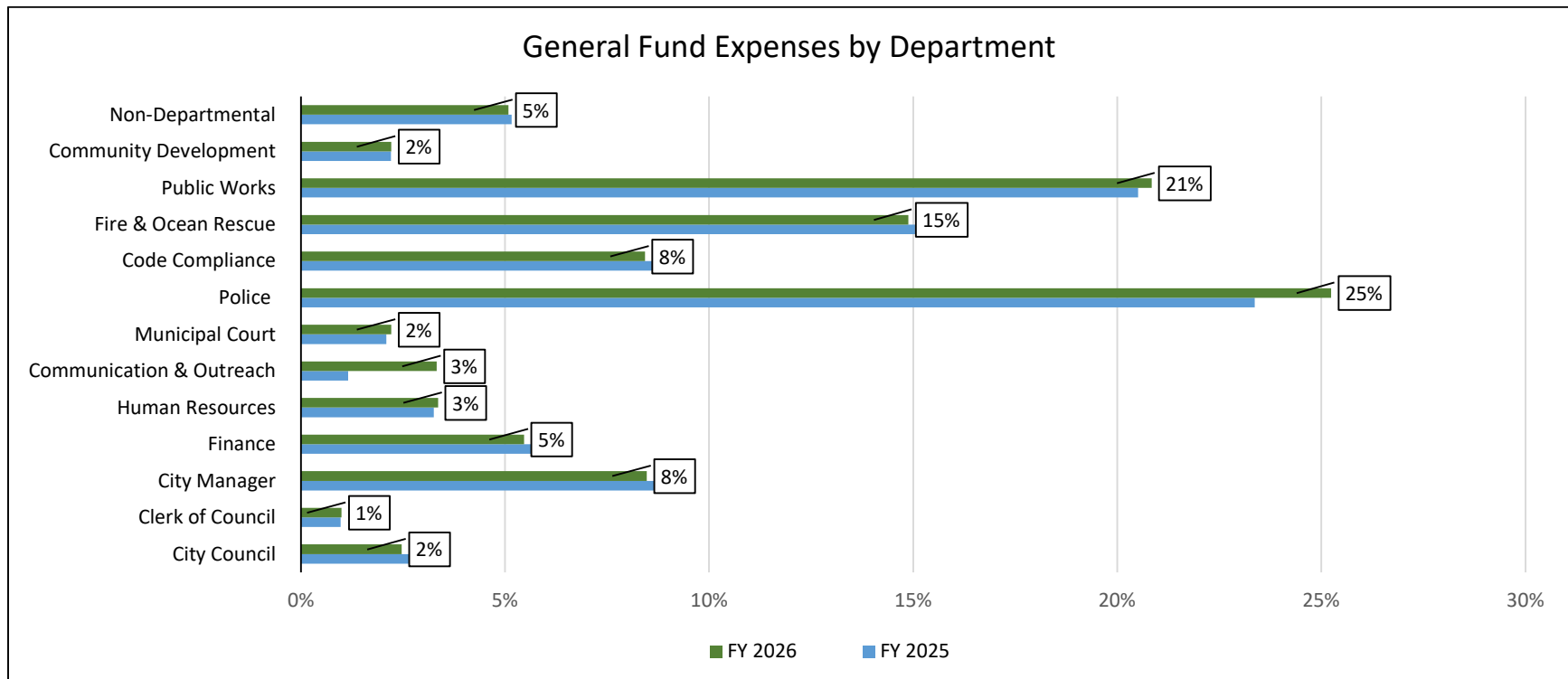


General Fund Revenue by Source

## General Fund Expenditures

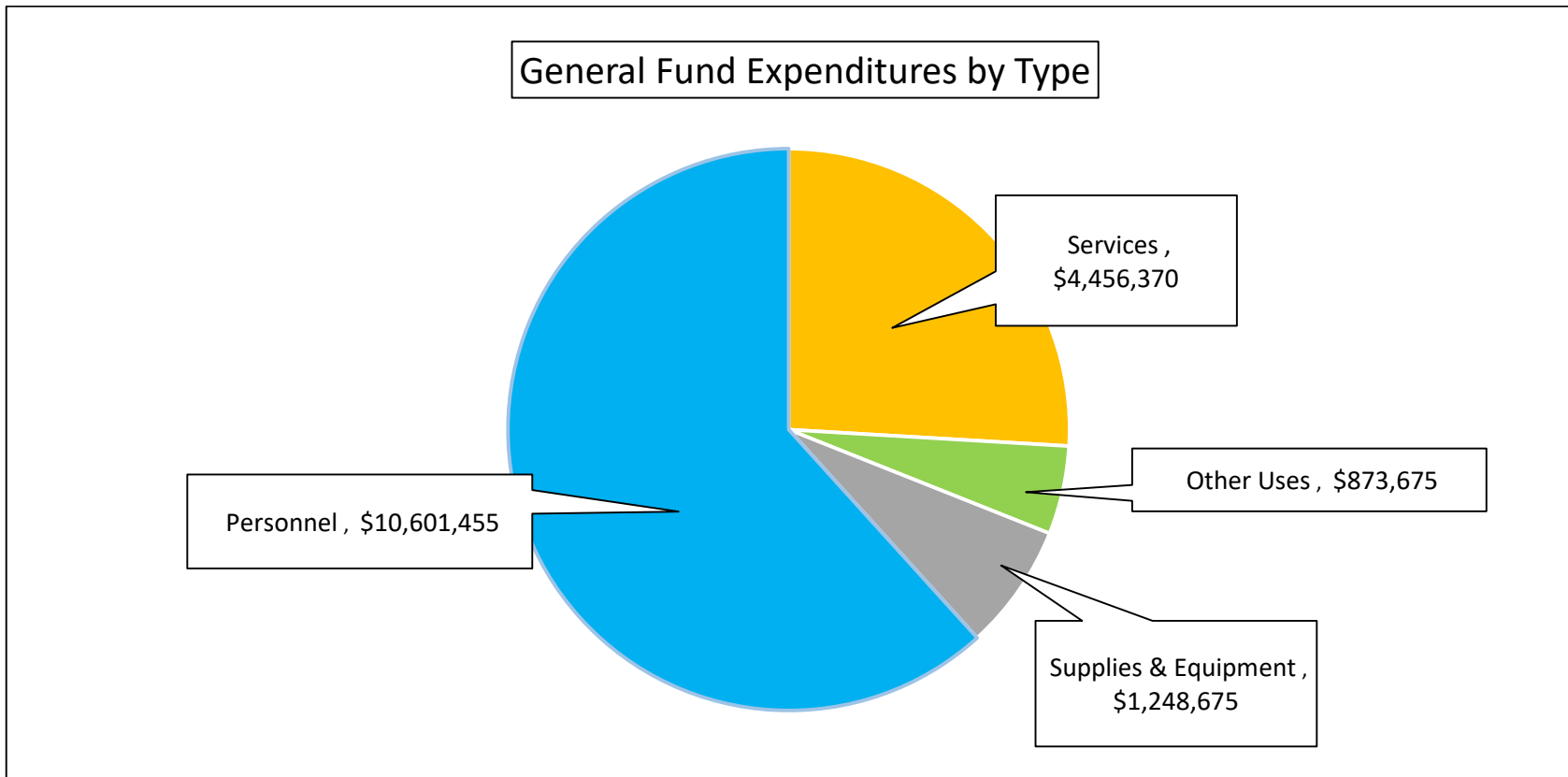
General Fund expenditures total \$17,180,175, consistent with previous year original budget, and 1.3% decrease from amended budget. Costs for materials and supplies continue to increase as inflation rates remain high. Maintenance of public restrooms, garbage collection, police and code compliance officers, 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 approximately \$8 million which equates to 47% 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 \$17,180,175 in expenditures, personnel represents 62% of the general fund operating budget.

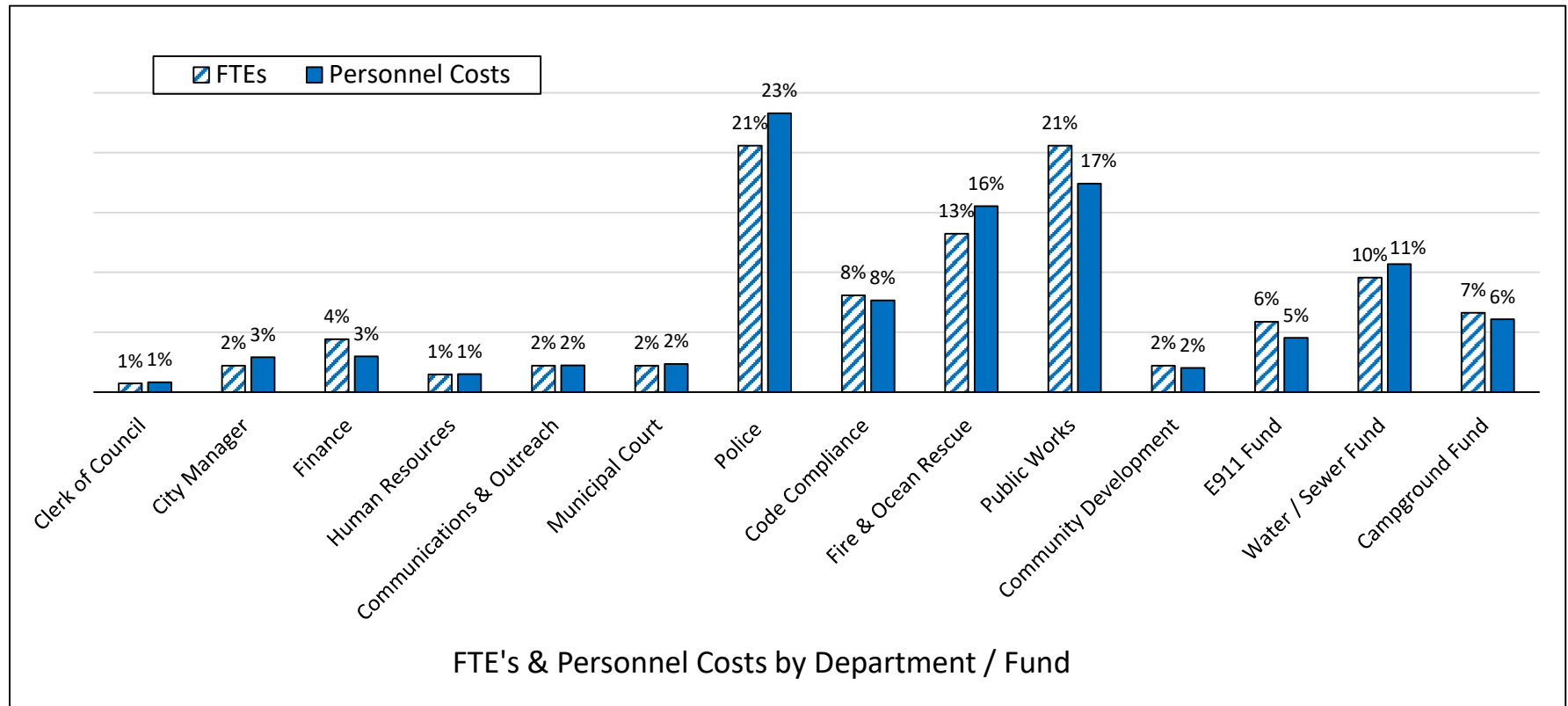
- Personnel includes the costs of employee wages and benefits
- Services include costs for contractor/consulting services, maintenance on buildings and vehicles, software and technology, travel, training, insurance, and membership dues
- Supplies & Equipment contains equipment costs, supplies, emergency management, 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 \$10,601,455. 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 \$285,035 of General Fund wages and benefits are allocated to the Water / Sewer Fund, \$97,260 is allocated to the Campground and \$15,845 to the Solid Waste Fund.

Of the 136 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:



## Capital Projects & Improvements

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

Project Description	Funding Source				Total
	SPLOST	Beach Reserved Fund Balance	Grants / Contributions	Water / Sewer Utility*	
YMCA / Gym Improvements	\$ 115,000	\$ -	\$ -	\$ -	\$ 115,000
South Annex Improvements	195,000	-	-	-	195,000
Memorial Park Master Plan	100,000	-	-	-	100,000
Wayfinding Signage	125,000	-	-	-	125,000
Smart Meter Infrastructure	150,000	-	-	-	150,000
Beach SidexSides	100,000	-	-	-	100,000
City-wide Parking Assessment	50,000	-	-	-	50,000
Asphalt Paving	300,000	-	-	-	300,000
SCADA System Upgrades	200,000	-	-	-	200,000
15th Street Drainage	650,000	-	2,600,000	-	3,250,000
Jaycee Park Wetland Restoration	100,000	-	100,000	-	200,000
Beach Nourishment	-	2,000,000	18,000,000	-	20,000,000
North Beach Dune Restoration	-	1,000,000	-	-	1,000,000
Fort Screven Sewer Replacement	-	-	-	2,500,000	2,500,000
<b>Total Projects</b>	<b>\$ 2,085,000</b>	<b>\$ 3,000,000</b>	<b>\$ 20,700,000</b>	<b>\$ 2,500,000</b>	<b>\$ 28,285,000</b>

\*Assumes approval of \$2.5 million 2025 GEFA Loan

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 2026 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. This financial plan is the platform that equips Tybee Island to take action on these priorities. We look forward to working with City Council and the residents of Tybee Island as we take bold action to move our community forward.

Respectfully Submitted,

*Bret Bell*

Bret Bell  
City Manager

*Jen Amerell*

Jen Amerell  
Finance Director

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## 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	
Bret Bell	City Manager
Michelle Owens	Assistant City Manager
Jamey Rabun	Campground Director
Fabian Mann	City Clerk
Pete Gulbranson	City Engineer / Director of Infrastructure
Walter Hattrich	City Marshal
Cassidi Kendrick	Communications & Outreach Director
Kim Hallstein	Court Director
Jen Amerell	Finance Director
Justin McMillian	Fire Chief
Jaime Spear	Human Resource Director
Tiffany Hayes	Police Chief

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## 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.

**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.

## Summary of Funds (continued)

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.

A summary of FY26 budget revenues and expenditures by fund is as follows:

Funds	General	Special Revenue Funds		Capital Funds	
		E911	Room Tax	Capital	SPLOST20*
Total Revenues	\$ 17,180,175	\$ 633,675	\$ 6,300,000	\$ 366,000	\$ 1,015,000
Total Expenditures	17,180,175	633,675	6,300,000	366,000	1,790,000
Change in Equity	-	-	-	-	(775,000)
Funds	Debt Service	Proprietary Funds			Total
		Water / Sewer	Solid Waste	Campground	
Total Revenues	\$ 250,000	\$ 4,210,000	\$ 1,255,845	\$ 3,025,895	\$ 34,236,590
Total Expenditures	250,000	4,210,000	1,255,845	3,025,895	35,011,590
Change in Equity	-	-	-	-	(775,000)

\*Capital project budgets span multiple years

## 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 & Beach Nourishment fund balance amounts by classifications and 2025 projected fund balance amounts:

Fund Balance Classification	2021	2022	2023	2024	2025 Projected
Nonspendable:					
Prepaid Expenditures	\$ 285,734	\$ 232,095	\$ 237,759	\$ 233,845	\$ 245,000
Committed:					
Capital Purchases	1,672,732	2,827,724	2,407,298	593,562	366,000
Assigned:					
Economic Stabilization	4,301,380	5,463,416	5,552,136	5,731,057	5,526,725
Back River Project	-	-	-	133,330	133,330
Unassigned	5,416,072	5,120,557	4,150,566	1,034,048	283,752
Total General Fund - Fund Balance	<u>\$ 11,675,918</u>	<u>\$ 13,643,792</u>	<u>\$ 12,347,759</u>	<u>\$ 7,725,842</u>	<u>\$ 6,554,807</u>
Reserved Fund Balance for Beach Projects & Nourishment	<u>\$ 1,264,104</u>	<u>\$ 2,070,402</u>	<u>\$ 2,752,989</u>	<u>\$ 3,063,262</u>	<u>\$ 3,638,262</u>

## General Fund

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

This section of the budget is organized as follows:

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

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

## General Fund Summary of Revenues & Expenditures

	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
<b>Revenues:</b>								
Taxes	6,082,843	5,739,355	5,426,500	5,426,500	3,875,079	5,703,850	5,817,725	7.21%
Licenses & Permits	966,796	1,043,570	930,000	930,000	456,545	980,000	930,500	0.05%
Intergovernmental Revenue	61,156	127,521	55,000	55,000	57,209	57,200	55,000	0.00%
Charges for Services	6,293,664	6,640,135	6,524,250	6,524,250	3,475,788	5,991,500	6,146,000	-5.80%
Fines & Forfeitures	929,869	972,869	990,000	990,000	657,407	885,000	855,000	-13.64%
Miscellaneous Revenues	521,072	753,032	337,420	337,420	503,294	593,995	475,950	41.06%
Other Financing Sources	2,999,361	2,995,430	2,930,000	3,143,525	1,491,770	2,675,000	2,900,000	-7.75%
<b>Total General Fund Revenue</b>	<b>\$ 17,854,761</b>	<b>\$ 18,271,912</b>	<b>\$ 17,193,170</b>	<b>\$ 17,406,695</b>	<b>\$ 10,517,092</b>	<b>\$ 16,886,545</b>	<b>17,180,175</b>	<b>-1.30%</b>
<b>Expenditures:</b>								
City Council	\$ 542,637	\$ 469,935	\$ 530,575	\$ 530,575	\$ 227,167	\$ 423,175	424,425	-20.01%
Clerk of Council	115,118	169,427	169,550	169,550	120,174	161,225	170,935	0.82%
City Manager	841,053	1,615,026	1,355,735	1,564,260	1,100,302	1,646,760	1,284,310	-17.90%
Finance	1,177,894	1,239,141	990,157	995,157	808,531	1,148,490	939,065	-5.64%
Information Technology	989,527	964,106	-	-	-	-	-	0.00%
Human Resources	427,697	562,975	559,838	566,938	415,955	553,625	577,240	1.82%
Communications & Outreach	131,564	112,444	201,750	201,750	112,114	201,750	571,510	183.28%
Municipal Court	288,266	326,133	364,339	364,339	261,640	366,480	380,425	4.42%
Police Department	4,290,525	4,680,929	4,075,260	4,068,160	2,825,277	4,067,300	4,164,765	2.37%
Code Compliance	576,707	602,971	1,647,196	1,647,196	1,009,008	1,430,280	1,447,815	-12.10%
Fire & Ocean Rescue	2,359,081	2,574,085	2,444,668	2,444,668	1,538,212	2,207,255	2,385,175	-2.43%
Public Works	3,153,291	3,519,821	3,570,550	3,570,550	2,413,202	3,517,482	3,580,420	0.28%
Community Development	293,789	298,572	384,420	384,420	257,074	388,650	380,415	-1.04%
Other Uses	833,305	1,003,012	899,132	899,132	691,245	938,022	873,675	-2.83%
<b>Total General Fund Expenditures</b>	<b>\$ 16,020,454</b>	<b>\$ 18,138,577</b>	<b>\$ 17,193,170</b>	<b>\$ 17,406,695</b>	<b>\$ 11,779,901</b>	<b>\$ 17,050,493</b>	<b>17,180,175</b>	<b>-1.30%</b>
Beginning Fund Balance	\$ 15,714,194	\$ 15,100,748	\$ 10,789,104	\$ 10,789,104	\$ 10,789,104	\$ 10,789,104	\$ 6,754,807	
Annual Income / (Loss) + Reserve	2,516,894	814,609	-	-	(669,247)	(163,948)	(200,000)	
Transfer to Separate Fund*	-	-	(3,063,262)	(3,063,262)	(3,063,262)	(3,063,262)	-	
Budget Amendments	-	-	-	(213,525)	(213,525)	(213,525)	-	
Transfer for Capital Projects	(3,130,340)	(5,126,253)	-	-	(593,562)	(593,562)	-	
<b>Ending Fund Balance</b>	<b>\$ 15,100,748</b>	<b>\$ 10,789,104</b>	<b>\$ 7,725,842</b>	<b>\$ 7,512,317</b>	<b>\$ 6,249,508</b>	<b>\$ 6,754,807</b>	<b>\$ 6,554,807</b>	

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

General Fund  
Detailed Revenues

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

General Fund  
Detailed Revenues (cont.)

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2025 Budget	Budget % Change
Charges for Services									
34-2200	Fire Protection Subscriptions	16,061	16,830	16,750	16,750	15,400	16,000	15,000	-10.45%
34-2900	Shared Services - Salary Reimb.	224,371	287,102	267,000	267,000	205,633	265,000	265,000	-0.75%
34-4130	Weigh Scale & Recycling	54,447	37,594	35,000	35,000	23,447	30,000	30,000	-14.29%
34-5416	Parking Revenue	5,912,760	6,250,198	6,150,000	6,150,000	3,209,482	5,650,000	5,800,000	-5.69%
34-6410	Other Fees	50,225	18,136	20,500	20,500	3,576	5,500	7,500	-63.41%
34-7501	City Facility Rentals	35,800	30,275	35,000	35,000	18,250	25,000	28,500	-18.57%
	Total Charges for Services	<u>6,293,664</u>	<u>6,640,135</u>	<u>6,524,250</u>	<u>6,524,250</u>	<u>3,475,788</u>	<u>5,991,500</u>	<u>6,146,000</u>	-5.80%
Fines & Forfeitures									
35-1170	Police Fines	218,216	242,820	300,000	300,000	175,984	235,000	235,000	-21.67%
35-1171	Administrative Citations	103,270	52,555	80,000	80,000	7,200	10,000	20,000	-75.00%
35-1174	Court Costs	79,385	118,148	85,000	85,000	50,694	75,000	75,000	-11.76%
35-1175	Parking Fines	528,998	559,346	525,000	525,000	423,529	565,000	525,000	0.00%
	Total Fines & Forfeitures	<u>929,869</u>	<u>972,869</u>	<u>990,000</u>	<u>990,000</u>	<u>657,407</u>	<u>885,000</u>	<u>855,000</u>	-13.64%
Miscellaneous Revenue									
36-1000	Investment Income	\$ 381,306	\$ 558,057	\$ 150,000	\$ 150,000	\$ 327,016	\$ 400,000	\$ 275,000	83.33%
37-1010	Main street Sponsorship	9,193	5,150	65,000	65,000	66,000	66,000	65,000	0.00%
37-1200	Wellness Contribution	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.00%
38-1003	Lease - Shrine Club	1,958	2,055	2,025	2,025	1,583	2,125	2,125	4.94%
38-1006	Lease - North Beach Grill	57,319	58,419	60,120	60,120	46,090	60,120	62,650	4.21%
38-1008	Lease - North Beach Concessio	14,796	15,240	15,275	15,275	11,629	15,750	16,175	5.89%
38-9003	Miscellaneous Revenue	26,500	84,111	15,000	15,000	20,976	20,000	25,000	66.67%
	Total Miscellaneous Revenu	<u>521,072</u>	<u>753,032</u>	<u>337,420</u>	<u>337,420</u>	<u>503,294</u>	<u>593,995</u>	<u>475,950</u>	41.06%
Other Financing Sources									
39-1200	Transfer from other funds	2,999,361	2,995,430	2,930,000	2,930,000	1,491,770	2,675,000	2,700,000	-7.85%
39-1300	Applied General Fund Reserve	-	-	-	213,525	-	-	200,000	0.00%
	Total Other Financing Sourc	<u>2,999,361</u>	<u>2,995,430</u>	<u>2,930,000</u>	<u>3,143,525</u>	<u>1,491,770</u>	<u>2,675,000</u>	<u>2,900,000</u>	-7.75%
	Total General Fund Revenue	<u>\$ 17,854,761</u>	<u>\$ 18,271,912</u>	<u>\$ 17,193,170</u>	<u>\$ 17,406,695</u>	<u>\$ 10,517,092</u>	<u>\$ 16,886,545</u>	<u>\$ 17,180,175</u>	-1.30%

## 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	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Council Salaries	\$ 37,200	\$ 49,400	\$ 62,400	\$ 62,400	\$ 46,800	\$ 62,400	\$ 62,400	0.00%
51-1400	Employee Other Benefits	8,400	8,300	8,400	8,400	6,300	8,400	8,400	0.00%
51-2100	Insurance Benefits	515	503	500	500	330	450	6,500	1200.00% (1)
51-2200	FICA Taxes	3,488	4,414	4,775	4,775	4,062	5,425	5,425	13.62%
	Total Personnel	49,603	62,617	76,075	76,075	57,492	76,675	82,725	8.74%
Services									
52-1000	Legal	428,391	299,898	400,000	400,000	133,822	300,000	300,000	-25.00%
52-1200	Contract Services	-	45,875	-	-	-	-	-	0.00%
52-1204	Ethics Committee	780	240	1,500	1,500	-	-	1,000	-33.33%
52-3500	Travel & Training	20,798	33,830	31,500	31,500	20,432	27,500	27,650	-12.22%
52-3600	Dues & Membership	14,084	11,304	14,000	14,000	9,743	11,500	8,050	-42.50%
	Total Services	464,053	391,147	447,000	447,000	163,997	339,000	336,700	-24.68%
Supplies & Equipment									
53-1100	Supplies & Equipment	28,981	16,171	7,500	7,500	5,678	7,500	5,000	-33.33%
	Total Supplies & Equipmer	28,981	16,171	7,500	7,500	5,678	7,500	5,000	-33.33%
	Total City Council	<u>542,637</u>	<u>469,935</u>	<u>530,575</u>	<u>530,575</u>	<u>227,167</u>	<u>423,175</u>	<u>424,425</u>	-20.01%

Significant Variances Explanation:

- (1) Potential costs for elected officials health/dental coverage

## General Fund Expenditures Expenditure Detail - Council

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### 3500 - Travel & Training

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

### 3600 - Dues & Membership

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

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## 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

### **2026 Initiatives:**

- Create contract database

General Fund Expenditures  
Clerk of Council - 1130

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 73,043	\$ 87,349	\$ 86,019	\$ 83,019	\$ 53,822	\$ 75,775	\$ 83,105	0.10%
51-1400	Employee Other Benefits	4,710	4,270	1,650	1,650	-	-	1,500	-9.09%
51-2100	Insurance Benefits	10,261	10,867	10,750	7,475	3,575	6,325	11,035	47.63%
51-2200	FICA Taxes	5,786	6,861	6,706	6,706	4,087	5,800	6,470	-3.52%
51-2400	Retirement	3,425	6,242	4,825	8,100	6,074	8,100	6,075	-25.00%
	Total Personnel	97,225	115,589	109,950	106,950	67,558	96,000	108,185	1.15%
Services									
52-1125	Election Expense	-	4,887	-	-	-	-	5,000	100.00%
52-1200	Contract Services / Software	-	29,395	43,500	46,500	44,283	52,275	29,050	-37.53%
52-3500	Travel & Training	4,622	4,001	7,000	7,000	1,909	4,000	4,000	-42.86%
52-3600	Dues & Membership	255	3,964	600	600	450	450	200	-66.67%
52-3930	Record Management	6,632	6,186	5,500	5,500	3,642	5,500	22,000	300.00% (1)
	Total Services	11,509	48,433	56,600	59,600	50,284	62,225	60,250	1.09%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,384	5,405	3,000	3,000	2,332	3,000	2,500	-16.67%
	Total Supplies & Equipmer	6,384	5,405	3,000	3,000	2,332	3,000	2,500	-16.67%
	Total Clerk of Council	115,118	169,427	169,550	169,550	120,174	161,225	170,935	0.82%

Significant Variances Explanation:

(1) Includes digital records storage LaserFische

General Fund Expenditures  
 Expenditure Detail - Clerk of Council

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1200 - Contract Services / Software

JustFOIA - Open Records Program	3,800
CivicPlus - Municode Codification	3,600
CivicPlus - Agenda/Meeting Program	3,600
City Cell Phone	550
City Hall Janitorial Services	<u>17,500</u>
Total	29,050

3930 - Records Management

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

3500 - Travel & Training

CVIOG Clerks Conference (2x)	2,500
CVIOG Clerks Training Courses	1,000
GMA Convention	<u>500</u>
Total	4,000

3600 - Dues & Membership

Clerks Association	<u>200</u>
Total	200

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## General Fund: City Manager

### **Department Description:**

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

### **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;

### **Personnel:**

- City Manager
- Assistant City Manager
- Customer Service Coordinator

General Fund Expenditures  
City Manager - 1320

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 362,799	\$ 468,347	\$ 491,536	\$ 491,536	\$ 347,920	\$ 493,750	\$ 304,615	-38.03%
51-1400	Employee Other Benefits	12,984	10,954	9,157	10,157	6,377	7,725	7,350	-27.64%
51-2100	Insurance Benefits	57,512	51,585	78,400	78,400	49,709	62,500	37,005	-52.80%
51-2200	FICA Taxes	28,205	32,412	36,802	36,802	27,625	38,360	23,675	-35.67%
51-2400	Retirement	17,117	31,209	28,940	28,940	24,294	32,400	18,215	-37.06%
	Total Personnel	478,617	594,507	644,835	645,835	455,925	634,735	390,860	-39.48%
Services									
52-1200	Contract Services / Software	244,210	783,187	683,900	682,900	625,199	775,000	673,950	-1.31%
52-2900	Special Events	84,000	201,740	-	213,525	-	213,525	200,000	-6.33%
52-3500	Travel & Training	4,245	3,474	5,100	5,100	8,370	10,000	5,000	-1.96%
52-3600	Dues & Membership	5,007	1,581	4,400	4,400	70	1,000	4,500	2.27%
	Total Services	337,462	989,982	693,400	905,925	633,639	999,525	883,450	-2.48%
Supplies & Equipment									
53-1100	Supplies & Equipment	24,974	30,537	17,500	12,500	10,738	12,500	10,000	-20.00%
	Total Supplies & Equipmer	24,974	30,537	17,500	12,500	10,738	12,500	10,000	-20.00%
	Total City Manager	<u>841,053</u>	<u>1,615,026</u>	<u>1,355,735</u>	<u>1,564,260</u>	<u>1,100,302</u>	<u>1,646,760</u>	<u>1,284,310</u>	-17.90% (1)

Significant Variances Explanation:

(1) Separate department for communications and community outreach developed

General Fund Expenditures  
Expenditure Detail - City Manager 1320

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1200 - Contract Services / Software		3500 - Travel & Training	
Strategic Planning Consulting	72,000	GMA	<u>5,000</u>
Dune Monitoring Project	87,000	Total	5,000
Federal Advocacy Services	60,000		
State Advocacy Services	58,000	3500 - Travel & Training	
City issued cellphones	1,250	ICMA	<u>4,500</u>
IT - BigLeaf (IT backup)	17,500	Total	4,500
IT - Cyber Security	21,000		
IT - Microsoft 365 subscription	46,200		
IT - Cloud Servers (Expedient)	60,000		
IT - Server Upgrades (Infinity)	20,000		
IT - Managed Services Contract (Infinity)	<u>231,000</u>		
Total	673,950		

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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
- Utility Clerk (funded by utility funds)

### 2026 Work Plan

- Procurement policy revisions
- GFOA application initiative
- Credit card fee reduction analysis
- City license process revisions

General Fund Expenditures  
Finance - 1510

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 347,149	\$ 368,034	\$ 348,723	\$ 348,723	\$ 267,956	\$ 350,450	\$ 268,580	-22.98%
51-1400	Employee Other Benefits	15,750	17,370	7,549	7,549	6,625	7,375	5,400	-28.47%
51-2100	Insurance Benefits	61,544	65,820	70,471	70,471	50,942	66,000	71,060	0.84%
51-2200	FICA Taxes	27,269	29,531	27,254	27,254	20,838	27,430	20,950	-23.13%
51-2400	Retirement	26,235	31,209	33,765	33,765	24,294	32,395	30,350	-10.11%
	Total Personnel	477,947	511,964	487,762	487,762	370,655	483,650	396,340	-18.74% (1)
Services									
52-1200	Contract Services / Software	168,468	213,138	106,815	106,815	96,383	106,815	100,250	-6.15%
52-2320	Leased Equipment	-	-	23,780	23,780	9,893	25,000	29,000	21.95%
52-3100	Property & Liability Insurance	170,193	173,586	146,000	146,000	121,005	146,000	150,000	2.74%
52-3300	Public Notices	1,158	1,786	1,500	1,500	1,222	1,750	2,000	33.33%
52-3500	Travel & Training	5,323	1,547	5,000	5,000	1,970	2,500	6,000	20.00%
52-3600	Dues & Membership	888	2,247	1,625	1,625	1,000	1,250	3,025	86.15%
52-3990	CC & Bank Service Charges	332,717	327,606	175,000	175,000	175,442	325,000	175,000	0.00%
	Total Services	678,747	719,910	459,720	459,720	406,915	608,315	465,275	1.21%
Supplies & Equipment									
53-1100	Supplies & Equipment	12,795	-	12,575	17,575	9,401	17,575	21,500	22.33%
53-1230	City Hall Utilities	-	-	22,100	22,100	17,397	31,450	48,450	119.23%
52-3220	Postage & Freight	8,405	7,267	8,000	8,000	4,163	7,500	7,500	-6.25%
	Total Supplies & Equipmer	21,200	7,267	42,675	47,675	30,961	56,525	77,450	62.45%
	Total Finance	<u>1,177,894</u>	<u>1,239,141</u>	<u>990,157</u>	<u>995,157</u>	<u>808,531</u>	<u>1,148,490</u>	<u>939,065</u>	-5.64%

Significant Variances Explanation:

(1) Eliminated one full-time position

General Fund Expenditures  
Expenditure Detail - Finance 1510

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1200 - Contract Services / Software

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

3600 - Dues & Membership

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

2320 - Leased Equipment

Copier(s) - lease for hardware of city-wide equipment	14,000
Copier(s) - maintenance contract for city-wide equipment	10,000
Postage Machine	<u>5,000</u>
Total	29,000

1100 - Supplies & Equipment

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

3500 - Travel & Training

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

1230 - Utilities

Momentum (phones for City Hall)	12,900
Internet for City Hall	3,600
Water / Sewer for City Hall	2,000
AT&T Internet Backup	15,550
Electric for City Hall	<u>14,400</u>
Total	48,450

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# General Fund: Information Technology

## Department Description:

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

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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

### **2026 Work Plan:**

- Employee Policy & Procedure Manual initiative
- Explore paperless records system
- Employee engagement survey completion

General Fund Expenditures  
Human Resources - 1540

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 99,878	\$ 136,168	\$ 147,710	\$ 147,710	\$ 101,285	\$ 143,850	\$ 151,415	2.51%
51-1400	Employee Other Benefits	4,122	6,714	2,754	2,754	3,400	3,400	2,550	-7.41%
51-2100	Insurance Benefits	13,332	17,424	22,983	22,983	16,148	21,775	22,600	-1.67%
51-2200	FICA Taxes	7,684	10,621	11,511	11,511	7,661	11,265	11,775	2.30%
51-2400	Retirement	6,847	6,242	9,645	9,645	6,074	8,100	12,150	25.97%
	Total Personnel	131,863	177,169	194,603	194,603	134,568	188,390	200,490	3.03%
Services									
52-1200	Contract Services / Software	61,999	32,615	32,800	32,800	30,211	35,000	37,000	12.80%
52-2700	Workers Compensation Insurance	178,527	307,057	270,485	277,585	227,093	277,585	280,850	1.18%
52-3500	Travel & Training	1,705	39,868	15,000	15,000	6,929	10,500	9,000	-40.00%
52-3600	Dues & Membership	639	1,652	1,200	1,200	394	650	800	-33.33%
52-2900	Employee Wellness Programs	44,234	620	40,250	40,250	15,784	40,000	44,000	9.32%
	Total Services	287,104	381,812	359,735	366,835	280,411	363,735	371,650	1.31%
Supplies & Other									
53-1100	Supplies & Equipment	2,076	920	3,000	3,000	976	1,500	5,100	70.00% (1)
53-1700	Other - United Way Contribution	6,654	3,074	2,500	2,500	-	-	-	-100.00%
	Total Supplies & Other	8,730	3,994	5,500	5,500	976	1,500	5,100	-7.27%
	Total Human Resources	427,697	562,975	559,838	566,938	415,955	553,625	577,240	1.82%

Significant Variances Explanation:

(1) Includes IT upgrades and hardware replacements

## General Fund Expenditures Expenditure Detail - Human Resources 1540

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### 1200 - Contract Services / Software

Drug Screens	13,000
City issued cellphone	500
Background Checks	10,000
3rd Party HR Assistance	5,000
Employee Engagement (Newsletter, Surveys)	3,500
Recruitment	5,000
Total	<u>37,000</u>

### 2900 - Employee Wellness & Benefit Programs

Employee Annual Training	15,000
Employee Appreciation Lunches and Awards	14,000
Wellness Program Supplies	15,000
Total	<u>44,000</u> **

\*\*\$30,000 funded from United Healthcare

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# General Fund: Communications & Outreach

## **Department Description:**

The mission of Communications & Outreach is to keep residents, businesses, visitors and other stakeholders informed about city government.

## **Services:**

- A/V and broadcasting oversight
- Website and social media management
- News media liaison
- Non-profit grant management
- Main Street / DDA program
- Historic Preservation Commission
- Special Events Coordination
- Facility Rentals

## **Personnel:**

- Community Outreach Director
- Mainstreet Coordinator
- Facilities / Special Events Coordinator

## **2026 Initiatives:**

- Improve digital streaming capabilities
- Revive Community Day and movie nights
- Expand holiday event offerings and attendance
- Grow Tyb.TV content and standardized scheduling

General Fund Expenditures  
Communications & Outreach - 1570

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,925	100.00%
51-1400	Employee Other Benefits	-	-	-	-	-	-	4,500	100.00%
51-2100	Insurance Benefits	-	-	-	-	-	-	38,740	100.00%
51-2200	FICA Taxes	-	-	-	-	-	-	17,150	100.00%
51-2400	Retirement	-	-	-	-	-	-	18,200	100.00%
	Total Personnel	-	-	-	-	-	-	298,515	100.00%
Services									
52-1200	Contract Services / Software	-	-	-	-	-	-	92,805	100.00%
52-1260	South Beach District	48,070	63,629	140,000	140,000	86,930	140,000	-	-100.00%
52-1265	Mainstreet	83,494	48,815	61,750	61,750	25,184	61,750	63,800	3.32%
52-1266	Historic Preservation	-	-	-	-	-	-	15,210	100.00%
52-3300	Advertising & Promotions	-	-	-	-	-	-	7,080	100.00%
52-3500	Travel & Training	-	-	-	-	-	-	6,000	100.00%
52-3600	Dues & Membership	-	-	-	-	-	-	300	100.00%
52-2900	Special Events	-	-	-	-	-	-	84,800	100.00%
	Total Services	131,564	112,444	201,750	201,750	112,114	201,750	269,995	33.83%
Supplies & Other									
53-1100	Supplies & Equipment	-	-	-	-	-	-	3,000	100.00%
	Total Supplies & Other	-	-	-	-	-	-	3,000	100.00%
	Total Communications & Outreach	<u>131,564</u>	<u>112,444</u>	<u>201,750</u>	<u>201,750</u>	<u>112,114</u>	<u>201,750</u>	<u>571,510</u>	183.28% (1)

Significant Variances Explanation:

(1) New department created separate from City Manager

## General Fund Expenditures

### Expenditure Detail - Communications & Outreach 1570

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#### 1200 - Contract Services / Software

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

#### 1265 - Mainstreet

Board training and education	1,000
Professional development	1,590
Travel	3,065
Advertising and promotions	5,000
Dues and memberships	625
Permeable surface and sidewalk improvements	47,520
Special events	<u>5,000</u>
Total	63,800

#### 1266 - Historic Preservation

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

#### 3300 - Advertising & Promotions

Billboards	4,080
Swag Items	2,000
Social Media Campaigns	<u>1,000</u>
Total	7,080

#### 2900 - Special Events

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

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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

### **2026 Work Plan:**

- Improve recordkeeping and electronic record retention
- Explore E-citation system
- Reduction of docket schedule

General Fund Expenditures  
Municipal Court - 2650

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 179,970	\$ 199,809	\$ 213,113	\$ 213,113	\$ 155,802	\$ 217,300	\$ 219,075	2.80%
51-1400	Employee Other Benefits	10,250	8,955	4,950	4,950	4,950	4,950	4,500	-9.09%
51-2100	Insurance Benefits	30,169	35,001	38,975	38,975	39,354	52,800	54,450	39.70% (1)
51-2200	FICA Taxes	14,567	15,809	16,681	16,681	12,376	17,000	17,100	2.51%
51-2400	Retirement	10,266	12,484	14,470	14,470	12,147	16,200	18,200	25.78%
	Total Personnel	245,222	272,058	288,189	288,189	224,629	308,250	313,325	8.72%
Services									
52-1200	Contract Services / Software	9,459	7,348	12,600	12,600	1,800	3,600	5,100	-59.52%
52-1101	Judge	2,400	2,400	2,400	2,400	1,570	2,400	2,400	0.00%
52-1211	Attorney(s)	18,229	20,150	37,600	37,600	17,490	36,000	37,600	0.00%
52-3500	Travel & Training	6,379	11,352	14,900	14,900	10,651	10,500	7,500	-49.66%
52-3600	Dues & Membership	465	210	1,250	1,250	580	730	1,600	28.00%
	Total Services	36,932	41,460	68,750	68,750	32,091	53,230	54,200	-21.16%
Supplies & Equipment									
53-1100	Supplies & Equipment	6,112	12,615	7,400	7,400	4,920	5,000	12,900	74.32%
	Total Supplies & Equipmer	6,112	12,615	7,400	7,400	4,920	5,000	12,900	74.32%
	Total Municipal Court	288,266	326,133	364,339	364,339	261,640	366,480	380,425	4.42%

Significant Variances Explanation:

- (1) Addition of family plan insurance related costs

General Fund Expenditures  
Expenditure Detail - Municipal Court 2650

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1200 - Contract Services / Software

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

1211 - Attorneys

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

3500 - Travel and Training

Clerks	3,500
Director	500
Judge	3,500
Total	<u>7,500</u>

3600 - Dues

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

1100 - Supplies & Equipment

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

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# General Fund: Police Department

## **Department Description:**

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

## **Services:**

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

## **Personnel:**

- Chief
- Assistant Chief
- Captain
- Lieutenants (4)
- Sergeants (4)
- Corporal (4)
- Officers (13)

## **2026 Work Plan:**

- Maintain up-to-date recruitment material and information
- Develop DUI / Designated Driver Campaign
- Completion of training and certifications

General Fund Expenditures  
Police Department - 3210

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 2,589,215	\$ 2,841,108	\$ 2,325,455	\$ 2,212,345	\$ 1,513,434	\$ 2,210,000	\$ 2,311,750	4.49% (1)
51-1400	Employee Other Benefits	50,490	51,100	56,400	56,400	20,675	22,000	53,520	-5.11%
51-2100	Insurance Benefits	445,358	431,919	413,650	406,550	271,505	375,000	374,000	-8.01%
51-2200	FICA Taxes	199,336	222,180	171,012	171,012	117,071	170,750	180,945	5.81%
51-2400	Retirement	154,387	169,581	156,730	156,730	138,343	188,050	179,500	14.53%
	Total Personnel	3,438,786	3,715,888	3,123,247	3,003,037	2,061,028	2,965,800	3,099,715	3.22%
Services									
52-1200	Contract Services / Software	197,435	292,761	382,123	382,123	324,686	375,000	349,525	-8.53%
52-1195	Code Enforcement	85,107	65,768	-	-	-	-	-	0.00%
52-2201	Building Maintenance	9,999	4,007	1,500	19,850	9,972	19,000	4,000	-79.85%
52-2200	Vehicle / Equipment Maintenance	12,289	34,307	20,000	20,000	7,931	20,000	24,500	22.50%
52-2320	Vehicle / Equipment Lease(s)	189,713	280,565	225,000	262,205	225,736	300,000	287,000	9.46%
52-3500	Travel & Training	61,373	54,380	66,000	66,000	22,966	40,000	54,000	-18.18%
52-3600	Dues & Membership	1,274	1,429	2,500	2,500	1,015	1,500	1,500	-40.00%
	Total Services	557,190	733,217	697,123	752,678	592,306	755,500	720,525	-4.27%
Supplies & Other									
53-1100	Supplies & Equipment	193,151	127,094	93,760	93,760	38,117	93,000	90,000	-4.01%
53-1115	Ammunition	11,283	2,947	3,000	3,000	2,982	3,000	10,000	233.33%
53-1230	Utilities	-	-	78,130	135,685	78,991	145,000	142,025	4.67%
53-1270	Fuel	84,738	94,184	70,000	70,000	50,303	95,000	95,000	35.71% (2)
53-1700	Community Police Programs	5,377	7,599	10,000	10,000	1,550	10,000	7,500	-25.00%
	Total Supplies & Other	294,549	231,824	254,890	312,445	171,943	346,000	344,525	10.27%
	Total Police Department	<u>4,290,525</u>	<u>4,680,929</u>	<u>4,075,260</u>	<u>4,068,160</u>	<u>2,825,277</u>	<u>4,067,300</u>	<u>4,164,765</u>	2.37%

Significant Variances Explanation:

- (1) Includes increase in overtime from \$140,000 to \$175,000
- (2) Fuel costs for entire PD fleet

General Fund Expenditures  
Expenditure Detail - Police 3210

1200 - Contract Services / Software		3500 - Travel & Training	
Axon Cameras - Body & Taser	88,900	Hotels & Travel	35,000
Axon Cameras - Drones	28,000	Conferences & Academy	14,000
Axon Cameras - Fleet	41,010	New Hires	5,000
CLEAR Software	3,150	Total	<u>54,000</u>
Cloud Gavel Warrant Software	1,700		
Champion Fire	2,730	1100 - Supplies & Equipment	
Chatham EMS	3,000	Custodial	9,000
Ergotech Controls (INS)	6,065	CID	2,500
Flock cameras	73,500	Body Armor	10,000
GTA	5,275	Gear	4,500
Janitorial	35,360	Uniforms	35,000
LEADS	4,160	Protective equipment	20,000
NetMotion	2,400	LIDAR - handhelds	4,000
Remote Technology	3,300	MDTs - computers	5,000
PowerDMS	6,930	Total	<u>90,000</u>
SSI & SSI LPR	38,700		
State Certification	375	1230 - Utilities	
Tyler Technology	1,020	AT&T Firstnet	43,200
Vector Solutions	1,950	AT&T (service backup)	14,400
Vigilant	2,000	Water / sewer	3,000
Total	<u>349,525</u>	Electric / gas	35,000
		Comcast (internet / cable)	23,575
2200 - Vehicle/Equipment Maintenance		Nextiva (phones)	7,250
Patrol Units & Equipment	20,000	Verizon wireless (squads, tablets)	15,600
Windows Upgrade & MDT Setup	2,500	Total	<u>142,025</u>
MRAP	1,000		
FLOCK Repairs	1,000	1700 - Community Police Programs	
Total	<u>24,500</u>	Community Outreach	6,500
		Recruitment	1,000
2201 - Building Maintenance		Total	<u>7,500</u>
Generator	2,000		
Building & AC repairs / maintenance	1,000		
Sally Port	1,000		
Total	<u>4,000</u>		

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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
- Code Compliance Supervisor (2)
- Clerk/Technician
- Dispatcher
- STR Coordinator / Code Compliance Officer
- Code Compliance Officer – full-time (5)
- Code Compliance Officer – part-time (4)
- Seasonal

## **2026 Work Plan:**

- Expansion of parking meter app system
- Update handicap spaces
- Re-brand code compliance with fresh look and increased customer service

General Fund Expenditures  
Code Compliance - 3310

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 278,173	\$ 318,198	\$ 797,865	\$ 797,865	\$ 535,654	\$ 751,250	\$ 756,825	-5.14%
51-1400	Employee Other Benefits	2,850	5,205	21,650	21,650	9,015	9,075	16,500	-23.79%
51-2100	Insurance Benefits	47,439	47,924	159,800	159,800	70,931	100,500	127,025	-20.51%
51-2200	FICA Taxes	21,584	24,504	62,591	62,591	41,612	58,175	59,175	-5.46%
51-2400	Retirement	23,963	31,209	77,175	77,175	54,662	73,000	66,750	-13.51%
	Total Personnel	374,009	427,040	1,119,081	1,119,081	711,874	992,000	1,026,275	-8.29%
Services									
52-1200	Contract Services / Software	86,399	70,846	195,785	195,785	134,398	175,000	130,785	-33.20% (1)
52-2200	Vehicle / Equipment Maintenance	65,804	58,845	35,500	35,500	1,040	7,500	54,500	53.52%
52-2201	Building Maintenance	-	-	78,500	78,500	46,474	78,500	16,500	-78.98% (2)
52-2320	Vehicle / Equipment Lease(s)	4,488	4,109	57,335	57,335	20,488	38,650	60,175	4.95%
52-3500	Travel & Training	-	-	15,500	15,500	8,342	15,500	15,500	0.00%
52-3600	Dues & Membership	-	-	3,150	3,150	1,080	3,130	3,130	-0.63%
	Total Services	156,691	133,800	385,770	385,770	211,822	318,280	280,590	-27.26%
Supplies & Other									
53-1100	Supplies & Equipment	39,410	34,294	70,500	70,500	28,669	40,000	64,000	-9.22%
53-1230	Utilities	-	-	56,845	56,845	47,790	65,000	61,950	8.98%
53-1270	Fuel	6,597	7,837	15,000	15,000	8,853	15,000	15,000	0.00%
	Total Supplies & Other	46,007	42,131	142,345	142,345	85,312	120,000	140,950	-0.98%
	Total Code Compliance	<u>576,707</u>	<u>602,971</u>	<u>1,647,196</u>	<u>1,647,196</u>	<u>1,009,008</u>	<u>1,430,280</u>	<u>1,447,815</u>	-12.10%

Significant Variances Explanation:

- (1) Cost savings from discontinued use of STR software program
- (2) Funding allocated in SPLOST for building upgrades

## General Fund Expenditures

### Expenditure Detail - Code Compliance 3310

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#### 1200 - Contract Services / Software

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

#### 2200 - Vehicle & Equipment Maintenance

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

#### 2201 - Building Maintenance

Painting, floor repair, ceiling tiles, bathroom, upgrades	9,000
Generator	2,500
Kennel upgrades	5,000
Total	<u>16,500</u>

#### 2320- Vehicle / Equipment Leases

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

#### 1100 - Supplies & Equipment

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

#### 1230 - Utilities

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

#### 3500 - Travel & Training

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

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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
- Special Operations Captain
- Beach Manager
- Lieutenant (3)
- Sergeant (3)
- Firefighters (9)
- Seasonal Lifeguards

### **2026 Work Plan:**

- Strategic Master Plan Implementation
- Transition to 48/96 work schedule
- Community risk reduction

General Fund Expenditures  
Fire & Ocean Rescue - 3510

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 1,407,184	\$ 1,645,792	\$ 1,411,788	\$ 1,444,538	\$ 960,386	\$ 1,358,575	\$ 1,429,175	-1.06%
51-1200	Part-time / Seasonal Wages	143,333	160,822	175,000	175,000	84,929	165,000	150,000	-14.29%
51-1400	Employee Other Benefits	25,374	26,435	31,350	31,350	17,780	17,780	21,500	-31.42%
51-2100	Insurance Benefits	236,064	242,999	267,925	267,925	130,470	180,000	245,000	-8.56%
51-2200	FICA Taxes	119,023	138,889	116,815	116,815	81,343	117,950	122,500	4.87%
51-2400	Retirement	75,309	93,627	110,940	110,940	79,761	105,275	109,250	-1.52%
51-2500	Firefighters Pension Fund	6,325	6,665	7,000	7,000	3,195	7,000	7,000	0.00%
	Total Personnel	2,012,612	2,315,229	2,120,818	2,153,568	1,357,864	1,951,580	2,084,425	-3.21% (1)
Services									
52-2200	Vehicle & Equipment Maintenance	27,298	60,990	40,000	40,000	18,233	40,000	37,000	-7.50%
52-2201	Building Maintenance	22,116	9,307	30,000	30,000	22,153	30,000	30,000	0.00%
52-2320	Vehicle / Equipment Lease(s)	8,001	6,950	7,000	7,000	4,861	6,425	6,250	-10.71%
52-3500	Travel & Training	55,842	29,002	40,000	40,000	29,031	35,000	55,000	37.50%
52-3600	Dues & Membership	7,435	19,480	14,350	14,350	9,887	12,000	10,000	-30.31%
52-3900	Other - Contract Services	-	-	-	17,250	17,250	17,250	-	-100.00%
	Total Services	120,692	125,729	131,350	148,600	101,415	140,675	138,250	-6.97%
Supplies & Other									
53-1100	Supplies & Equipment	179,336	101,736	111,500	61,500	25,513	45,000	96,500	56.91%
53-1104	Emergency Management	24,855	12,204	25,000	25,000	23,552	25,000	20,000	-20.00%
53-1230	Utilities	-	-	36,000	36,000	22,533	30,000	31,000	-13.89%
53-1270	Fuel	21,586	19,187	20,000	20,000	7,335	15,000	15,000	-25.00%
	Total Supplies & Other	225,777	133,127	192,500	142,500	78,933	115,000	162,500	14.04%
	Total Fire & Ocean Rescue	<u>2,359,081</u>	<u>2,574,085</u>	<u>2,444,668</u>	<u>2,444,668</u>	<u>1,538,212</u>	<u>2,207,255</u>	<u>2,385,175</u>	-2.43%

Significant Variance Explanation:

(1) Holding one vacant position unfilled

General Fund Expenditures  
 Expenditure Detail - Fire & Ocean Rescue 3510

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2200 - Vehicles / Equipment Maintenance	
Water Craft Maintenance	10,000
Vehicles	7,000
Apparatus / Equipment Servicing and Testing	<u>20,000</u>
Total	37,000

1104 - Emergency Management	
Hurricane supplies (sand, sandbags, vehicle rentals, etc.)	5,000
Standard supplies (tarps, containers, travel bags, etc.)	5,000
Food / drinks / events	5,000
Hygiene accommodations / structures	<u>5,000</u>
Total	20,000

3500 - Travel / Training	
Classes for continuing education/certification	30,000
Vector Solutions & First Due	15,000
Physical (St. Joseph-Fit for Duty)	<u>10,000</u>
Total	55,000

1230 - Utilities	
Cellphones, hotspots, cradle points, satellite phones	10,000
Water / sewer, power / gas	13,000
Internet, cable, phone	<u>8,000</u>
Total	31,000

1100 - Supplies & Equipment	
Uniform & accessories	15,000
Medical & first aid	15,000
Misc equipment replacement	10,000
Protective equipment	20,000
Water rescue equipment	25,000
Station Supplies Fire and Beach Safety (Daily Operation)	<u>11,500</u>
Total	96,500

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## General Fund: Public Works

### **Department Description:**

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

### **Services:**

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

### **Personnel:**

- Engineer / Director of Infrastructure
- Division Director
- Project Manager
- Crew Leader (3)
- Recycling Coordinator
- Heavy Equipment Operator (3)
- Mechanic (2)
- Laborer (11)
- Administrative Assistant

### **2026 Work Plan:**

- Enhance landscaping
- Designate Tybee as a Bee City USA City
- Maintain beach crossovers
- Pavement maintenance on City streets

General Fund Expenditures  
Public Works - 4210

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 1,283,822	\$ 1,554,133	\$ 1,605,694	\$ 1,605,694	\$ 1,109,510	\$ 1,572,000	\$ 1,600,000	-0.35%
51-1400	Employee Other Benefits	34,850	68,895	62,025	62,025	60,560	65,060	56,500	-8.91%
51-2100	Insurance Benefits	274,988	346,215	395,650	395,650	257,820	341,925	369,500	-6.61%
51-2200	FICA Taxes	99,969	123,847	122,601	122,601	89,439	125,250	126,720	3.36%
51-2400	Retirement	99,269	106,160	139,880	139,880	136,317	162,000	170,000	21.53%
	Total Personnel	1,792,898	2,199,250	2,325,850	2,325,850	1,653,646	2,266,235	2,322,720	-0.13% (1)
Services									
52-1235	Beach Maintenance	24,209	18,775	22,500	22,500	8,862	22,500	35,500	57.78%
52-1200	Contract Services / Software	172,404	100,197	173,500	173,500	124,747	160,000	133,000	-23.34%
52-2111	Refuse & Recycling	155,177	195,435	170,000	170,000	142,178	210,000	195,000	14.71%
52-2140	Landscaping	56,357	45,356	60,000	60,000	10,987	50,000	87,500	45.83%
52-2200	Vehicle & Equipment Maintenance	119,128	107,716	70,000	70,000	42,016	56,000	54,000	-22.86%
52-2201	Building & Infrastructure Maintenance	162,812	194,107	147,500	147,500	92,302	140,000	125,000	-15.25%
52-2320	Vehicle / Equipment Lease(s)	103,342	101,799	125,700	125,700	42,139	125,700	138,700	10.34%
52-3500	Travel & Training	2,864	7,216	7,500	7,500	3,877	5,500	7,500	0.00%
52-3600	Dues & Membership	704	669	500	500	547	547	1,500	200.00%
	Total Services	796,997	771,270	777,200	777,200	467,655	770,247	777,700	0.06%
Supplies & Other									
53-1100	Supplies & Equipment	198,573	156,567	162,500	162,500	72,051	151,000	150,000	-7.69%
53-1230	Utilities	297,616	327,813	250,000	250,000	181,919	275,000	275,000	10.00%
53-1270	Fuel	67,207	64,921	55,000	55,000	37,931	55,000	55,000	0.00%
	Total Supplies & Other	563,396	549,301	467,500	467,500	291,901	481,000	480,000	2.67%
	Total Public Works	<u>3,153,291</u>	<u>3,519,821</u>	<u>3,570,550</u>	<u>3,570,550</u>	<u>2,413,202</u>	<u>3,517,482</u>	<u>3,580,420</u>	0.28%

Significant Variances Explanation:

(1) Holding one vacant position unfilled

General Fund Expenditures  
Expenditure Detail - Public Works 4210

1235 - Beach Maintenance	
Crossover maintenance	12,500
Beach signs	5,000
Beach tilling	18,000
Total	<u>35,500</u>

1200 - Contract Services / Software	
Tree Trimming	25,000
Stormwater Management	30,000
Pest Control	10,000
Engineer /Architect	15,000
Cintas - first aid, etc	21,000
Phones, data lines, internet	17,000
Computer / software upgrades	15,000
Total	<u>133,000</u>

2111 - Refuse & Recycling	
Recycling - tipping fees, rentals, equipment	195,000
Yardwaste, Glass, Mixed Paper Hauling	-
Total	<u>195,000</u>

2140 - Landscaping	
Ditches and Outfalls	7,500
USH 80 Median	25,000
Arbor Day	2,500
Tree replacement	40,000
City Properties	12,500
Total	<u>87,500</u>

2200 - Vehicles & Equipment Maintenance	
Public Works Vehicles	42,000
Public Works Equipment	6,000
Stock Parts/Filters/Oil	6,000
Total	<u>54,000</u>

2201 - Buildings & Infrastructure Maintenance	
Playground Equipment & Maintenance	6,000
Dog Park Maintenance	3,000
Gravel for roadways	40,000
Supplies	30,000
City buildings including painting and HVAC	40,000
Tide Flexes	6,000
Total	<u>125,000</u>

2320 - Leased Vehicles	
6 Fleet Vehicles	55,700
Street Sweeper	83,000
Total	<u>138,700</u>

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

1100 - Supplies & Equipment	
Public Restrooms (toilet paper, soap, bleach)	80,000
Gravel, signs, paper, lumber, paper	5,000
Traffic control devices	8,000
Safety & work clothing	25,000
Yard / maintenance supplies	10,000
Office supplies	5,000
Outdoor supplies (bug spray, sunscreen, first aid, hydration)	5,000
Chainsaws, weed whackers, leaf blowers, mowers	12,000
Total	<u>150,000</u>

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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;
- Land development code management;
- Comprehensive Planning;
- Floodplain management;
- Sustainability efforts;

## **Personnel:**

- Community Development Director
- Zoning Specialist
- Sustainability Coordinator

## **2026 Work Plan:**

- Comprehensive plan update
- Uphold code requirements
- Update guiding plans and documents as necessary

General Fund Expenditures  
Community Development - 7220

Account	Account Name	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel									
51-1100	Salaries & Wages	\$ 147,497	\$ 154,349	\$ 203,283	\$ 203,283	\$ 140,966	\$ 200,000	\$ 200,000	-1.61%
51-1400	Employee Other Benefits	8,500	8,570	4,950	4,950	3,670	4,950	4,500	-9.09%
51-2100	Insurance Benefits	26,200	27,454	45,700	45,700	30,667	42,000	40,000	-12.47%
51-2200	FICA Taxes	11,887	12,513	15,928	15,928	11,011	15,350	15,155	-4.85%
51-2400	Retirement	6,848	6,242	14,009	14,009	12,147	16,200	18,225	30.09%
	Total Personnel	200,932	209,128	283,870	283,870	198,461	278,500	277,880	-2.11% (1)
Services									
52-1200	Contract Services / Software	85,548	83,217	95,000	95,000	54,809	104,500	93,200	-1.89%
52-3500	Travel & Training	3,082	765	3,000	3,000	1,436	2,600	3,500	16.67%
52-3600	Dues & Membership	569	484	550	550	333	1,100	1,085	97.27%
	Total Services	89,199	84,466	98,550	98,550	56,578	108,200	97,785	-0.78%
Supplies & Equipment									
53-1100	Supplies & Equipment	3,658	4,978	2,000	2,000	2,035	1,950	4,750	137.50%
	Total Supplies & Equipmer	3,658	4,978	2,000	2,000	2,035	1,950	4,750	137.50%
	Total Community Development	<u>293,789</u>	<u>298,572</u>	<u>384,420</u>	<u>384,420</u>	<u>257,074</u>	<u>388,650</u>	<u>380,415</u>	-1.04%

Significant Variances Explanation:

(1) Sustainability Coordinator position currently vacant

General Fund Expenditures  
Expenditure Detail - Community Development 7220

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1200 - Contract Services / Software

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

3500 - Travel & Training

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

3600 - Dues & Membership

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

1100 - Supplies & Equipment

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

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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	2023 Actual	2024 Actual	2025 Original Budget	2025 Amended Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Other Uses									
57-3000	Community Organizations	\$ 255,174	\$ 341,311	\$ 360,000	\$ 360,000	\$ 259,967	\$ 360,000	\$ 320,000	-11.11%
61-1001	Transfers to other Funds	578,131	661,701	539,132	539,132	431,278	578,022	553,675	2.70%
	Total Other Uses	833,305	1,003,012	899,132	899,132	691,245	938,022	873,675	-2.83%
	Total Other Uses	<u>833,305</u>	<u>1,003,012</u>	<u>899,132</u>	<u>899,132</u>	<u>691,245</u>	<u>938,022</u>	<u>873,675</u>	-2.83%
	Total General Fund Expenditures	<u>\$ 16,020,454</u>	<u>\$ 18,138,577</u>	<u>\$ 17,193,170</u>	<u>\$ 17,406,695</u>	<u>\$ 11,779,901</u>	<u>\$ 17,050,493</u>	<u>\$ 17,180,177</u>	-1.30%

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# 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:

Account	Capital Purchase / Project Request	Amount	Description
54-2400	E911 Motorola Solutions Equipment Replacement	\$ 340,000	Year three of five year commitment for security on dispatch equipment replacement
54-2400	E911 Motorola Solutions Cyber Security	26,000	Year three of five year commitment for dispatch equipment
	Total Capital Purchases	\$ 366,000	

## Fund 350 - Capital Fund Summary of Revenues & Expenditures

Account Name	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
			2025 Budget	3/31/25 YTD			
<b>Other Financing Sources</b>							
Transfer from General Fund Fund Bal	\$ 3,130,340	\$ 5,126,253	\$ 367,182	\$ 367,182	\$ 367,182	\$ 366,000	-0.32%
Misc Revenue	-	50,000	-	-	-	-	0.00%
Total Other Financing Sources	<u>3,130,340</u>	<u>5,176,253</u>	<u>367,182</u>	<u>367,182</u>	<u>367,182</u>	<u>366,000</u>	-0.32%
Total Capital Fund Revenues	<u>\$ 3,130,340</u>	<u>\$ 5,176,253</u>	<u>\$ 367,182</u>	<u>\$ 367,182</u>	<u>\$ 367,182</u>	<u>\$ 366,000</u>	-0.32%
<b>Capital Expenditures</b>							
Account Name	2023 Actual	2024 Actual	Amended		2025 Projected	2026 Budget	Budget % Change
			2025 Budget	3/31/25 YTD			
<b>Capital</b>							
Buildings & Buildings Improvements	\$ 1,942,095	\$ 1,210,850	\$ -	\$ -	\$ 136,380	\$ -	0.00%
Land	-	2,411,513	-	-	-	-	-
Vehicles & Equipment	1,188,245	1,303,365	367,182	367,182	457,182	366,000	-0.32%
Infrastructure	-	24,145	-	-	-	-	0.00%
Total Capital	<u>3,130,340</u>	<u>4,949,873</u>	<u>367,182</u>	<u>367,182</u>	<u>593,562</u>	<u>366,000</u>	-0.32%
Total Capital Fund Expenditures	<u>\$ 3,130,340</u>	<u>\$ 4,949,873</u>	<u>\$ 367,182</u>	<u>\$ 367,182</u>	<u>\$ 593,562</u>	<u>\$ 366,000</u>	-0.32%
Beginning Fund Balance	\$ -	\$ -	\$ 226,380	\$ 226,380	\$ 226,380	\$ -	-
Annual Income / (Loss)	-	226,380	-	-	(226,380)	-	-
Applied Budget Surplus	-	-	-	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ 226,380</u>	<u>\$ 226,380</u>	<u>\$ 226,380</u>	<u>\$ -</u>	<u>\$ -</u>	-

## E911 Fund

### **Fund / Department Description:**

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

### **Services:**

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

### **Personnel:**

- Supervisor / Records Coordinator
- Communication Officers (7)

Fund 215 - Emergency 911 Fund  
 Summary of Revenues & Expenditures

Source	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Public Charges for Services	\$ 79,293	\$ 85,348	\$ 80,000	\$ 49,694	\$ 80,000	\$ 80,000	0.00%
Other Financing Sources	373,185	434,680	539,132	358,809	503,980	553,675	2.70%
<b>Total Emergency 911 Revenue</b>	<b>\$ 452,478</b>	<b>\$ 520,028</b>	<b>\$ 619,132</b>	<b>\$ 408,503</b>	<b>\$ 583,980</b>	<b>\$ 633,675</b>	<b>2.35%</b>

Department	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel	\$ 402,763	\$ 501,393	\$ 585,482	\$ 399,208	\$ 557,080	\$ 605,775	3.47%
Services	48,301	16,607	28,150	8,490	21,400	22,400	-20.43%
Supplies & Equipment	1,414	2,028	5,500	805	5,500	5,500	0.00%
<b>Total Emergency 911 Expenditures</b>	<b>\$ 452,478</b>	<b>\$ 520,028</b>	<b>\$ 619,132</b>	<b>\$ 408,503</b>	<b>\$ 583,980</b>	<b>\$ 633,675</b>	<b>2.35%</b>
Beginning Fund Balance	\$ -		\$ -		\$ -	\$ -	
Annual Income / (Loss)	-		-		-	-	
Applied Budget Surplus	-		-		-	-	
<b>Ending Fund Balance</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	

Fund 215 - Emergency 911  
Revenues and Expenditures - 3210

Account	Account Name	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
				2025 Budget	3/31/25 YTD			
Public Charges for Services								
34-2525	Prepaid Wireless Fees	\$ 11,659	\$ 13,435	\$ 12,500	\$ 8,070	\$ 12,500	\$ 12,500	0.00%
34-2530	Non-Prepaid Wireless Fees	67,634	71,913	67,500	41,624	67,500	67,500	0.00%
	Total Public Charges for Services	<u>79,293</u>	<u>85,348</u>	<u>80,000</u>	<u>49,694</u>	<u>80,000</u>	<u>80,000</u>	0.00%
Other Financing Sources								
39-1201	Transfer from General Fund	373,185	434,680	539,132	358,809	503,980	553,675	2.70%
	Total Other Financing Sources	<u>373,185</u>	<u>434,680</u>	<u>539,132</u>	<u>358,809</u>	<u>503,980</u>	<u>553,675</u>	2.70%
	Total E911 Fund Revenues	<u>\$ 452,478</u>	<u>\$ 520,028</u>	<u>\$ 619,132</u>	<u>\$ 408,503</u>	<u>\$ 583,980</u>	<u>\$ 633,675</u>	2.35%
Account	Account Name	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
				2025 Budget	3/31/25 YTD			
Personnel								
51-1100	Salaries & Wages	\$ 304,522	\$ 391,626	\$ 411,638	\$ 298,768	\$ 416,500	\$ 420,000	2.03%
51-1400	Employee Benefits	7,850	6,730	16,500	2,290	2,290	15,000	-9.09%
51-2100	Insurance Benefits	42,858	51,543	86,000	42,076	57,655	88,275	2.65%
51-2200	FICA Taxes	23,568	28,994	32,754	23,682	32,035	34,000	3.80%
51-2400	Retirement	23,965	22,500	38,590	32,392	48,600	48,500	25.68%
	Total Personnel	<u>402,763</u>	<u>501,393</u>	<u>585,482</u>	<u>399,208</u>	<u>557,080</u>	<u>605,775</u>	3.47%
Services								
52-1200	Contract Services / Software	33,763	2,853	10,150	872	3,400	3,400	-66.50%
53-1230	Utilities	12,648	12,964	15,500	5,234	15,500	15,500	0.00%
52-3500	Travel & Training	1,890	790	2,500	2,384	2,500	3,500	40.00%
	Total Services	<u>48,301</u>	<u>16,607</u>	<u>28,150</u>	<u>8,490</u>	<u>21,400</u>	<u>22,400</u>	-20.43%
Supplies & Equipment								
53-1100	Supplies & Equipment	1,414	2,028	5,500	805	5,500	5,500	0.00%
	Total Supplies & Equipment	<u>1,414</u>	<u>2,028</u>	<u>5,500</u>	<u>805</u>	<u>5,500</u>	<u>5,500</u>	0.00%
	Total E911 Fund Expenditures	<u>\$ 452,478</u>	<u>\$ 520,028</u>	<u>\$ 619,132</u>	<u>\$ 408,503</u>	<u>\$ 583,980</u>	<u>\$ 633,675</u>	2.35%

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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 received is then distributed as follows:

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

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

In 2024, room taxes transferred for beach re-nourishment equaled \$681,274 for total of \$3,063,262 in reserved fund balance. At the end of fiscal year 2025, an additional \$575,000 of room tax is expected to be designated for beach projects, and \$580,000 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 FY26 budget period after costs related to beach renourishment and restoration projects is expected to be \$1.2 million.

Fund 275 - Room Tax Fund  
 Summary of Revenues & Expenditures

Source	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Taxes	\$ 7,001,309	\$ 6,922,132	\$ 6,765,000	\$ 3,482,258	\$ 6,245,375	\$ 6,300,000	-6.87%
Total Room Tax Revenues	<u>\$ 7,001,309</u>	<u>\$ 6,922,132</u>	<u>\$ 6,765,000</u>	<u>\$ 3,482,258</u>	<u>\$ 6,245,375</u>	<u>\$ 6,300,000</u>	-6.87%
Department	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Other Costs	\$ 3,069,361	\$ 3,065,429	\$ 2,940,000	\$ 1,561,839	\$ 2,745,375	\$ 2,770,000	-5.78%
Other Financing Uses	3,931,948	3,926,703	3,825,000	1,920,419	3,500,000	3,530,000	-7.71%
Total Room Tax Expenditures	<u>\$ 7,001,309</u>	<u>\$ 6,992,132</u>	<u>\$ 6,765,000</u>	<u>\$ 3,482,258</u>	<u>\$ 6,245,375</u>	<u>\$ 6,300,000</u>	-6.87%
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Annual Income / (Loss)	-	-	-	-	-	-	
Applied Budget Surplus	-	-	-	-	-	-	
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Fund 275 - Room Tax Fund  
Revenues and Expenditures - 7520

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

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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 \$550,000 remaining that are currently earmarked for the rehabilitation and improvement of the Fire Station and / or Storm Shelter.

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## 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 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 \$4.5 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 2026 budget includes allocations for \$300,000 in street paving and maintenance, \$200,000 to upgrades of SCADA equipment, \$650,000 for 15<sup>th</sup> Street drainage improvements, \$150,000 in smart meter technology, \$100,000 for Jacyee Park wetland restoration, \$125,000 in wayfinding signage improvements, \$50,000 for a city-wide parking assessment, and \$215,000 for improvements of City owned facilities.

# SPLOST 2020 Fund

Revenues:	Base Year FY21 Actual	Year 1 FY22 Actual	Year 2 FY23 Actual	Year 3 FY24 Actual	Year 4 FY25 Expected	Year 5 FY26 Budget	Total Revenue	
SPLOST Revenue Rec'd	\$ 576,915	\$ 1,045,755	\$ 1,160,895	\$ 1,161,144	\$ 1,000,000	\$ 1,000,000	\$ 5,944,709	
Interest Revenue	-	645	32,965	59,814	35,000	15,000	143,424	
<b>Total Revenue</b>	<b>\$ 576,915</b>	<b>\$ 1,046,400</b>	<b>\$ 1,193,860</b>	<b>\$ 1,220,958</b>	<b>\$ 1,035,000</b>	<b>\$ 1,015,000</b>	<b>\$ 6,088,133</b>	
Expenses:	Project	Budget	Year 1 - FY22	Year 2 - FY23	Year 3 - FY24	Year 4 - FY25	Year 5 - FY26	Total Expenditures
<b>Public Safety</b>								
Fire Station		460,000	-	-	-	-	-	-
Fire Vehicles		545,000	468,977	-	-	-	-	468,977
<b>Public Works</b>								
Street Paving & Maintenance		200,000	205,331	500,000	464,313	250,000	300,000	1,719,644
Water / Sewer Improvements		500,000	-	-	-	-	200,000	200,000
Drainage Projects - misc		230,000	54,680	-	-	-	-	54,680
Drainage Projects - 15th St		-	-	-	-	-	650,000	650,000
Smart Meter Infrastructure		-	-	-	-	-	150,000	150,000
<b>Cultural &amp; Recreational</b>								
Recreational Facilities & Improvements		459,653	2,214	4,260	730,544	-	-	737,018
Memorial Park ULI & Plan		550,000	858	-	-	130,000	-	130,858
Jaycee Park Wetland restoration		-	-	-	-	-	100,000	100,000
Beach Area Improvements		450,000	-	-	-	-	-	-
Wayfinding Signage		-	-	-	-	-	125,000	125,000
City-wide Parking assessment		-	-	-	-	-	50,000	50,000
<b>General Government</b>								
YMCA Gym, Buildings and IT Upgrades		-	-	-	-	-	115,000	115,000
South Annex Improvements		-	-	-	-	95,000	100,000	195,000
City Hall		550,000	261,730	50,000	700,000	-	-	1,011,730
<b>Total Project Costs</b>	<b>3,944,653</b>	<b>993,790</b>	<b>554,260</b>	<b>1,894,857</b>	<b>475,000</b>	<b>1,790,000</b>	<b>5,707,907</b>	
Balance	\$ -	\$ 629,525	\$ 1,269,125	\$ 595,226	\$ 1,155,226	\$ 380,226	\$ 380,226	

# 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
			Cost Share	Funding Source		
Home Elevation	In Progress	In Progress	NA	NA	Home raising assistance, pass through to homeowner	In Progress
GEMA Safe Shelter (75/25)	\$ 3,043,898	\$ 2,317,148	\$ 726,750	2014 SPLOST	Project to construct a Tornado/Hurricane safe room with ADA capabilities. \$136,000 in management costs awarded.	AWARDED Project On Hold Pending Location Decision
EPA Stormwater Phase 2 - 15th St Drainage	\$ 3,250,000	\$ 2,600,000	\$ 650,000	2020 SPLOST	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
GEMA 14th Street Drainage (80/20)	\$ 10,000,000	\$ 8,000,000	\$ 2,000,000	Proposed 2026 SPLOST	Funds Tybee's share of \$10 million FEMA grant project to mitigate chronic flooding on south end of island	App In Progress
NFWF Back River Project	\$ 700,000	\$ 380,000	\$ 320,000	Fund Balance	Phase 3 NFWF grant for Final Design and Permitting of 1) 6th Street Culvert replacement, 2) Raise Venetian from Chatham to 12th Street and install living shoreline, 3) various nature-based stormwater elements the length of the Island (rain gardens, swales, drainage ditches, etc)	In Progress
Amazon Jaycee Park Wetland Restoration	\$ 200,000	\$ 100,000	\$ 100,000	2020 SPLOST	Drainage improvement in Jaycee Park	Awarded

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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, 2026, \$2,470,000 remains outstanding on the bond. Annual principal and interest payments are as follows:

Fiscal Year Payable	Principal	Interest	Total
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	175,000	69,450	244,450
2032-2036	970,000	253,600	1,223,600
2037-2039	680,000	55,000	735,000
	<u>\$ 2,470,000</u>	<u>\$ 714,850</u>	<u>\$ 3,184,850</u>

Fund 420 - Debt Service Fund  
Revenues and Expenditures - 8000

Account	Account Name	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 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	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	0.00%
	Total Debt Service Fund Revenues	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	0.00%
Account	Account Name	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Debt Service								
58-1100	Principal	\$ 135,000	\$ 135,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 150,000	7.14%
58-2100	Interest	113,250	109,200	105,150	105,150	105,150	99,550	-5.33%
58-3000	Fiscal Agent Fees	800	1,300	1,000	1,250	1,250	450	-55.00%
	Total Capital Outlay	<u>249,050</u>	<u>245,500</u>	<u>246,150</u>	<u>246,400</u>	<u>246,400</u>	<u>250,000</u>	1.56%
	Total Debt Service Fund Expenditures	<u>\$ 249,050</u>	<u>\$ 245,500</u>	<u>\$ 246,150</u>	<u>\$ 246,400</u>	<u>\$ 246,400</u>	<u>\$ 250,000</u>	1.56%

# 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     | • Wastewater Operator | • Maintenance Worker (2) |
| • Foreman (2)           | • Water Operator      | • Camera Technician      |
| • Senior Water Operator | • Crew Leader         | • Billing Clerk          |

## 2026 Work Plan:

- Continuation to relay sanitary sewer mains and laterals
- Completion of maintenance facility at WWTP
- Installation of smart meter technology

## 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. The Utility requires an increase of 5% in revenue for the upcoming fiscal year which will be built into the utility rates beginning January 1st. Rates are per 1,000 gallons consumed.

Below is a chart of current utility rates:

	Off Season Rates			Seasonal Premium Rates		
	Water	Sewer	Total	Water	Sewer	Total
<b>Fixed Costs:</b>						
Residential & Commercial	\$ 19.19	\$ 19.19	\$ 38.38	\$ 19.19	\$ 19.19	\$ 38.38
Public Authority	\$ 19.19	\$ 19.19	\$ 38.38	\$ 19.19	\$ 19.19	\$ 38.38
Commercial Additional Units	\$ 9.60	\$ 9.60	\$ 19.20	\$ 9.60	\$ 9.60	\$ 19.20
<b>Consumption:</b>						
0 - 5,000 Gallons	\$ 4.09	\$ 4.09	\$ 8.18	\$ 4.09	\$ 4.09	\$ 8.18
5,001 - 10,000 Gallons	\$ 4.47	\$ 4.47	\$ 8.94	\$ 4.47	\$ 4.47	\$ 8.94
10,001 - 15,000 Gallons*	\$ 5.12	\$ 5.12	\$ 10.24	\$ 6.39	\$ 6.39	\$ 12.78
15,001 - 20,000 Gallons*	\$ 5.76	\$ 5.76	\$ 11.52	\$ 7.21	\$ 7.21	\$ 14.42
20,001 Gallons* +	\$ 6.59	\$ 6.59	\$ 13.18	\$ 8.23	\$ 8.23	\$ 16.46

\*25% seasonal premium

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

Source	Original/Amended						Budget % Change
	2023 Actual	2024 Actual	2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	
Public Charges for Services	\$ 3,615,134	\$ 3,774,594	\$ 4,083,236	\$ 2,862,446	\$ 3,900,000	\$ 4,160,000	1.88%
Other Financing Sources	-	57,064	-	42,112	65,000	50,000	100.00%
<b>Total Water / Sewer Fund Revenue</b>	<b>\$ 3,615,134</b>	<b>\$ 3,831,658</b>	<b>\$ 4,083,236</b>	<b>\$ 2,904,558</b>	<b>\$ 3,965,000</b>	<b>\$ 4,210,000</b>	<b>3.10%</b>

Department	Original/Amended						Budget % Change
	2023 Actual	2024 Actual	2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	
Personnel	\$ 1,243,012	\$ 1,359,536	\$ 1,452,289	\$ 971,306	\$ 1,354,620	\$ 1,427,262	-1.72%
Services	893,862	1,306,695	1,129,395	721,507	950,450	861,850	-23.69%
Supplies & Other Items	528,540	499,512	580,000	340,559	562,000	561,500	-3.19%
Depreciation & Debt Service	1,006,568	1,213,013	921,552	181,720	1,134,117	1,359,388	47.51%
<b>Total Water / Sewer Fund Expenses</b>	<b>\$ 3,671,982</b>	<b>\$ 4,378,756</b>	<b>\$ 4,083,236</b>	<b>\$ 2,215,092</b>	<b>\$ 4,001,187</b>	<b>\$ 4,210,000</b>	<b>3.10%</b>
<b>Increase / (Decrease) in Equity</b>	<b>\$ (56,848)</b>	<b>\$ (547,098)</b>	<b>\$ -</b>	<b>\$ 689,466</b>	<b>\$ (36,187)</b>	<b>\$ -</b>	

Beginning Cash Balance	\$ 414,009	\$ 1,612,912	\$ 1,018,509		\$ 1,018,509	\$ 982,322
Adjustments to "accrual" basis:						
Adjustments for accruals	1,255,751	(47,305)	-		-	-
Applied Budget Surplus	-	-	-		-	-
<b>Ending Cash Balance</b>	<b>\$ 1,612,912</b>	<b>\$ 1,018,509</b>	<b>\$ 1,018,509</b>		<b>\$ 982,322</b>	<b>\$ 982,322</b>

Fund 505 - Water / Sewer Fund  
Revenues

Account	Account Name	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
				2025 Budget	3/31/25 YTD			
Public Charges for Services								
34-4210	Water / Sewer User Charges	\$ 3,373,067	\$ 3,514,540	\$ 3,828,236	\$ 2,680,424	\$ 3,645,000	\$ 3,925,000	2.53%
34-6904	Penalties & Late Charges	43,669	72,512	50,000	39,251	70,000	50,000	0.00%
34-4215	Capital Recovery	12,000	6,000	10,000	-	-	-	-100.00%
38-1002	Celltower rent income	186,398	180,958	195,000	142,771	185,000	185,000	-5.13%
34-6906	Miscellaneous	-	584	-	-	-	-	0.00%
	Total Public Charges for Services	<u>3,615,134</u>	<u>3,774,594</u>	<u>4,083,236</u>	<u>2,862,446</u>	<u>3,900,000</u>	<u>4,160,000</u>	1.88% (1)
Other Financing Sources								
36-1000	Debt Proceeds	-	-	-	-	-	-	100.00%
36-1000	Investment Income	-	57,064	-	42,112	65,000	50,000	100.00%
	Total Other Financing Sources	<u>-</u>	<u>57,064</u>	<u>-</u>	<u>42,112</u>	<u>65,000</u>	<u>50,000</u>	100.00%
	Total Water / Sewer Revenues	<u>\$ 3,615,134</u>	<u>\$ 3,831,658</u>	<u>\$ 4,083,236</u>	<u>\$ 2,904,558</u>	<u>\$ 3,965,000</u>	<u>\$ 4,210,000</u>	3.10%

Significant Variances Explanation:

(1) Includes 5% rate increase January 1st

Fund 505 - Water / Sewer Fund  
Expenses - 4350

Account	Account Name	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 816,568	\$ 940,044	\$ 1,011,387	\$ 644,471	\$ 900,000	\$ 971,185	-3.97%
51-1300	Overtime	62,665	76,752	50,000	52,324	85,000	55,000	10.00%
51-1400	Employee Benefits	68,467	43,096	39,807	33,306	36,500	40,250	1.11%
51-2100	Insurance Benefits	174,142	154,958	198,323	130,347	174,000	192,500	-2.94%
51-2200	FICA Taxes	70,508	81,109	80,417	56,871	78,145	83,977	4.43%
51-2400	Retirement	50,662	63,577	72,355	53,987	80,975	84,350	16.58%
	Total Personnel	1,243,012	1,359,536	1,452,289	971,306	1,354,620	1,427,262	-1.72%
Services								
52-1200	Contract Services / Software	244,311	523,605	486,445	159,282	300,000	263,850	-45.76%
52-2200	Vehicle / Equipment Maintenance	101,356	83,517	180,000	151,807	180,000	155,000	-13.89%
52-2201	Building / Infrastructure Maintenance	262,220	419,785	185,000	178,497	185,000	160,000	-13.51%
52-2320	Vehicle / Equipment Lease(s)	56,581	380	53,000	52,836	53,000	53,000	0.00%
52-3100	Property & Workers Comp Insurance	182,859	206,728	177,450	145,713	177,450	180,000	1.44%
52-3220	Postage & Mailing	15,072	12,461	15,000	6,851	15,000	15,000	0.00%
52-3500	Travel & Training	17,322	16,667	15,000	4,083	7,500	7,500	-50.00%
52-3600	Dues & Membership	2,572	794	2,500	1,458	2,500	2,500	0.00%
52-3990	Credit Card Fees	11,569	42,758	15,000	20,980	30,000	25,000	66.67%
	Total Services	893,862	1,306,695	1,129,395	721,507	950,450	861,850	-23.69%
Supplies & Other Items								
53-1100	Supplies & Equipment	228,354	158,407	270,000	111,815	200,000	217,000	-19.63%
53-1230	Utilities	284,066	325,369	295,000	219,626	350,000	332,500	12.71%
53-1270	Fuel	16,120	15,736	15,000	9,118	12,000	12,000	-20.00%
	Total Supplies & Other Items	528,540	499,512	580,000	340,559	562,000	561,500	-3.19%

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

Account	Account Name	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
				2025 Budget	3/31/25 YTD			
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	909,269	1,004,431	740,525	-	776,650	1,021,577	37.95%
58-2000	Interest	55,349	178,582	146,027	181,720	327,467	307,811	110.79%
58-3000	Fiscal Fees / Issuance Costs	41,950	30,000	35,000	-	30,000	30,000	-14.29%
	Fund Balance Replenishment	-	-	-	-	-	-	0.00%
	Total Depreciation & Debt Service	1,006,568	1,213,013	921,552	181,720	1,134,117	1,359,388	47.51%
	Total Water / Sewer Expenses	<u>3,671,982</u>	<u>4,378,756</u>	<u>4,083,236</u>	<u>2,215,092</u>	<u>4,001,187</u>	<u>4,210,000</u>	3.10%

## Water / Sewer Fund Expense Detail - 4350

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### 1200 - Contract Services / Software

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

### 2200 - Vehicles / Equipment Maintenance

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

### 2201 - Building / Infrastructure Maintenance

Sanitary Repairs	40,000
Watermain Repairs	40,000
Lift Station Repairs	50,000
Well Maintenance & Repairs	30,000
<b>Total</b>	<b>160,000</b>

### 1100 - Supplies & Equipment

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

### 1230 - Utilities

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

Fund 505 - Water / Sewer Fund  
Itemized List of Capital Projects with Borrowed Funds

Project Description	Years		
	2021-2023	2024-2025	FY26 Request*
Clarifier #2 Rehabilitation	\$ 339,787	\$ -	\$ -
Raise Well Houses above Floodplan	79,323	63,839	-
Replacement of Sanitary Sewer Mains	1,341,831	1,355,041	2,500,000
Modular Building Lab & Storage	245,231	-	-
Geo-Thinq Software	12,793	-	-
Bar Screen & Cominator	201,557	-	-
Replacement of Sanitary Forcemains	16,223	-	-
Replacement of Lift Stations	606,193	-	-
Raise Pumps at Lift Stations	287,862	-	-
Reuse Water System at Wastewater Treatment Plant	96,737	455,113	-
Sludge Press Conveyor	2,669	-	-
Watertower Painting	160,191	-	-
Watermain Replacements	612,653	320,343	-
Watertower Replacements	-	449,937	-
Grit Removal & Odor Control	-	355,727	-
Total Projects	\$ 4,003,050	\$ 3,000,000	\$ 2,500,000

\*Assumes award of \$2.5 million GEFA loan

Fund 505 - Water / Sewer Fund  
 Schedule of Principal and Interest on Existing Debt

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**Outstanding Debt**

During 2021, the Water / Sewer Utility issued \$4 million in revenue bonds and in 2024 issued \$3 million in revenue bonds 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.

Below is the future debt service requirements of the Utility, which does not include the \$2,500,000 potential borrowed in in 2025 for FY26. Repayment does not begin until all proceeds have been drawn. Annual principal and interest payments are as follows:

Fiscal Year Payable	Principal	Interest	Total
2027	351,425	267,933	619,358
2028	295,190	256,593	551,783
2029	306,859	244,924	551,783
2030	319,068	232,715	551,783
2031	331,844	219,939	551,783
2032-2036	1,872,810	886,105	2,758,915
2037-2041	2,296,175	462,742	2,758,917
2042-2045	780,044	164,938	944,982
	<u>\$ 6,553,415</u>	<u>\$ 2,735,889</u>	<u>\$ 9,289,304</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 change. 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	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
			2025 Budget	3/31/25 YTD			
Public Charges for Services	\$ 1,053,628	\$ 1,053,933	\$ 1,281,000	\$ 907,724	\$ 1,211,450	\$ 1,255,845	-1.96%
Other Financing Sources	204,946	227,021	-	72,468	74,042	-	0.00%
<b>Total Solid Waste Revenue</b>	<b>\$ 1,258,574</b>	<b>\$ 1,280,954</b>	<b>\$ 1,281,000</b>	<b>\$ 980,192</b>	<b>\$ 1,285,492</b>	<b>\$ 1,255,845</b>	<b>-1.96%</b>

Department	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
			2025 Budget	3/31/25 YTD			
Personnel	\$ 15,155	\$ 15,050	\$ 15,492	\$ 15,492	\$ 15,492	\$ 15,845	2.28%
Services	1,243,419	1,265,904	1,260,000	845,808	1,270,000	1,240,000	-1.59%
<b>Total Solid Waste Expenses</b>	<b>\$ 1,258,574</b>	<b>\$ 1,280,954</b>	<b>\$ 1,275,492</b>	<b>\$ 861,300</b>	<b>\$ 1,285,492</b>	<b>\$ 1,255,845</b>	<b>-1.54%</b>
Increase / (Decrease) in Equity	\$ -	\$ -	\$ 5,508	\$ 118,892	\$ -	\$ -	
Beginning Cash Balance	\$ 7,083	\$ 21,237	\$ 25,791	\$ 25,791	\$ 25,791	\$ 25,791	
Adjustments to "accrual" basis:							
Adjustments for accruals	14,154	4,554	-	-	-	-	
Applied Budget Surplus	-	-	-	-	-	-	
<b>Ending Cash Balance</b>	<b>\$ 21,237</b>	<b>\$ 25,791</b>	<b>\$ 31,299</b>	<b>\$ 144,683</b>	<b>\$ 25,791</b>	<b>\$ 25,791</b>	

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

Account	Account Name	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
				2025 Budget	3/31/25 YTD			
Public Charges for Services								
34-4110	Solid Waste Collection Fees	\$ 1,031,218	\$ 1,032,444	\$ 1,056,000	\$ 774,577	\$ 1,038,000	\$ 1,050,845	-0.49%
34-4111	Yardwaste Collection Fees	-	-	150,000	86,558	123,450	150,000	100.00%
34-4112	Compactor Fees	22,410	21,489	75,000	46,589	50,000	55,000	-26.67%
	Total Public Charges for Services	<u>1,053,628</u>	<u>1,053,933</u>	<u>1,281,000</u>	<u>907,724</u>	<u>1,211,450</u>	<u>1,255,845</u>	-1.96%
Other Financing Sources								
39-1000	Transfer from General Fund	204,946	227,021	-	72,468	74,042	-	100.00%
	Total Other Financing Sources	<u>204,946</u>	<u>227,021</u>	<u>-</u>	<u>72,468</u>	<u>74,042</u>	<u>-</u>	100.00%
	Total Solid Waste Revenues	<u>\$ 1,258,574</u>	<u>\$ 1,280,954</u>	<u>\$ 1,281,000</u>	<u>\$ 980,192</u>	<u>\$ 1,285,492</u>	<u>\$ 1,255,845</u>	-1.96%
Account	Account Name	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
				2025 Budget	3/31/25 YTD			
Personnel								
51-1100	Wages & Benefits	\$ 15,155	\$ 15,050	\$ 15,492	\$ 15,492	\$ 15,492	\$ 15,845	2.28%
	Total Personnel	<u>15,155</u>	<u>15,050</u>	<u>15,492</u>	<u>15,492</u>	<u>15,492</u>	<u>15,845</u>	2.28%
Services								
52-2111	Residential Waste Collection	1,018,964	1,044,719	1,035,000	710,538	1,065,000	1,035,000	0.00%
52-2112	Compactors	76,229	69,222	75,000	37,435	55,000	55,000	-26.67%
52-2119	Yardwaste Removal	148,226	151,963	150,000	97,835	150,000	150,000	0.00%
	Total Services	<u>1,243,419</u>	<u>1,265,904</u>	<u>1,260,000</u>	<u>845,808</u>	<u>1,270,000</u>	<u>1,240,000</u>	-1.59%
	Total Solid Waste Expenses	<u>\$ 1,258,574</u>	<u>\$ 1,280,954</u>	<u>\$ 1,275,492</u>	<u>\$ 861,300</u>	<u>\$ 1,285,492</u>	<u>\$ 1,255,845</u>	-1.54%

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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)

## **2026 Work Plan:**

- Website rebuild
- Enhance social media interactions
- Highlight sustainability efforts

Fund 555 - Campground Fund  
 Summary of Revenues & Expenses

Source	Original/Amended						Budget % Change
	2023 Actual	2024 Actual	2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	
Public Charges for Services	\$ 2,330,481	\$ 2,475,568	\$ 2,225,000	\$ 1,439,236	\$ 2,025,000	\$ 2,055,000	-7.64%
Other Financing Sources	98,307	195,517	382,971	124,362	175,000	970,895	0.00%
<b>Total Campground Revenue</b>	<b>\$ 2,428,788</b>	<b>\$ 2,671,085</b>	<b>\$ 2,607,971</b>	<b>\$ 1,563,598</b>	<b>\$ 2,200,000</b>	<b>\$ 3,025,895</b>	<b>16.02%</b>

Department	Original/Amended						Budget % Change
	2023 Actual	2024 Actual	2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	
Personnel	\$ 678,318	\$ 843,445	\$ 764,186	\$ 571,729	\$ 784,970	\$ 814,810	6.62%
Services	386,648	423,836	525,685	340,962	503,445	558,350	6.21%
Supplies & Other Items	281,816	302,358	326,100	228,630	333,000	356,000	9.17%
Capital	9,090	-	495,000	73,445	73,445	800,000	0.00%
Depreciation & Debt Service	107,322	101,676	497,000	491,500	497,000	496,735	-0.05%
<b>Total Campground Expenses</b>	<b>\$ 1,463,194</b>	<b>\$ 1,671,315</b>	<b>\$ 2,607,971</b>	<b>\$ 1,706,266</b>	<b>\$ 2,191,860</b>	<b>\$ 3,025,895</b>	<b>16.02%</b>
Increase / (Decrease) in Equity	\$ 965,594	\$ 999,770	\$ -	\$ (142,668)	\$ 8,140	\$ -	
Beginning Cash Balance	\$ 1,584,484	\$ 2,083,750	\$ 2,567,613	\$ 2,567,613	\$ 2,567,613	\$ 2,575,753	
Adjustments to "accrual" basis:							
Adjustments for accruals	(466,328)	(515,907)	-	-	-	-	
Reserved for Capital	-	-	-	-	-	(800,000)	
<b>Ending Cash Balance</b>	<b>\$ 2,083,750</b>	<b>\$ 2,567,613</b>	<b>\$ 2,567,613</b>	<b>\$ 2,424,945</b>	<b>\$ 2,575,753</b>	<b>\$ 1,775,753</b>	

Fund 555 - Campground Fund  
Revenues

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
					2025 Budget	3/31/25 YTD			
Public Charges for Services									
34-7520	Camping Fees	\$ 1,932,658	\$ 1,802,079	\$ 1,925,479	\$ 1,750,000	\$ 1,099,912	\$ 1,555,000	\$ 1,600,000	-8.57%
34-7521	Tent Site Fees	77,107	60,050	105,901	75,000	62,895	85,000	75,000	0.00%
34-7522	Cabin Rental	238,988	257,223	253,391	225,000	141,541	215,000	215,000	-4.44%
34-7530	Camp Store Sales	149,123	144,839	134,428	140,000	95,101	125,000	130,000	-7.14%
34-7538	Parking Revenue	14,068	17,588	39,299	10,000	31,417	15,000	10,000	0.00%
34-7534	Miscellaneous	48,674	48,702	17,070	25,000	8,370	30,000	25,000	0.00%
	Total Public Charges for Services	<u>2,460,618</u>	<u>2,330,481</u>	<u>2,475,568</u>	<u>2,225,000</u>	<u>1,439,236</u>	<u>2,025,000</u>	<u>2,055,000</u>	-7.64%
Other Financing Sources									
39-1300	Use of Fund Balance for Capital	-	-	-	342,971	-	-	820,895	139.35%
36-1000	Investment Income	-	98,307	195,517	40,000	124,362	175,000	150,000	275.00%
	Total Other Financing Sources	<u>-</u>	<u>98,307</u>	<u>195,517</u>	<u>382,971</u>	<u>124,362</u>	<u>175,000</u>	<u>970,895</u>	153.52%
	Total Campground Revenues	<u>\$ 2,460,618</u>	<u>\$ 2,428,788</u>	<u>\$ 2,671,085</u>	<u>\$ 2,607,971</u>	<u>\$ 1,563,598</u>	<u>\$ 2,200,000</u>	<u>\$ 3,025,895</u>	16.02%

Fund 555 - Campground Fund  
Expenses - 6180

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended		2025 Projected	2026 Budget	Budget % Change
					2025 Budget	3/31/25 YTD			
Personnel									
51-1100	Salaries & Wages	\$ 368,642	\$ 396,111	\$ 454,732	\$ 480,211	\$ 318,736	\$ 482,525	\$ 492,000	2.45%
51-1400	Employee Benefits	15,535	49,355	110,314	14,850	11,663	12,500	13,500	-9.09%
51-2100	Insurance Benefits	81,967	101,870	106,436	103,475	92,699	119,000	118,550	14.57%
51-2200	FICA Taxes	31,359	36,135	42,483	37,872	31,759	37,875	38,500	1.66%
51-2400	Retirement	33,142	30,805	45,000	43,298	32,392	48,590	55,000	27.03%
	Personnel costs allocated to Campgrou	35,000	64,042	84,480	84,480	84,480	84,480	97,260	15.13%
	Total Personnel	565,645	678,318	843,445	764,186	571,729	784,970	814,810	6.62%
Services									
52-1200	Contract Services / Software	114,969	116,810	141,666	206,945	142,106	206,945	221,350	6.96%
52-2200	Vehicle / Equipment Maintenance	4,659	5,925	3,461	5,000	146	2,500	5,000	0.00%
52-2201	Building & Infrastructure Maintenance	15,889	15,255	22,519	25,000	13,121	22,000	25,000	0.00%
52-3100	Property & Workers Comp Insurance	89,953	91,937	103,363	110,740	74,155	125,000	130,000	17.39%
52-3300	Advertising & Postage	59,457	69,218	68,978	80,000	56,573	70,000	80,000	0.00%
52-3500	Travel & Training	5,953	8,683	8,670	11,000	6,396	7,000	10,000	-9.09%
52-3600	Dues & Membership	6,220	6,148	4,782	7,000	3,117	5,000	7,000	0.00%
52-3990	Credit Card Fees	71,465	72,672	70,397	80,000	45,348	65,000	80,000	0.00%
	Total Services	368,565	386,648	423,836	525,685	340,962	503,445	558,350	6.21%
Supplies & Other Items									
53-1100	Supplies & Equipment	35,629	43,238	48,818	51,000	28,602	48,000	51,000	0.00%
53-1230	Utilities	154,349	163,741	199,082	205,100	153,620	220,000	235,000	14.58%
52-1520	Camp Store Items for Purchase	72,752	74,837	54,458	70,000	46,408	65,000	70,000	0.00%
	Total Supplies	262,730	281,816	302,358	326,100	228,630	333,000	356,000	9.17%

Fund 555 - Campground Fund (Continued)  
Expenses - 6180

Account	Account Name	2022 Actual	2023 Actual	2024 Actual	Original/Amended 2025 Budget	3/31/25 YTD	2025 Projected	2026 Budget	Budget % Change
Capital									
54-1315	Buildings	18,233	-	-	400,000	-	-	350,000	100.00%
54-2100	Vehicles & Equipment	9,676	9,090	-	95,000	73,445	73,445	-	100.00%
54-1410	Site Improvements	-	-	-	-	-	-	450,000	100.00%
	Total Capital	27,909	9,090	-	495,000	73,445	73,445	800,000	100.00%
Depreciation & Debt Service									
56-1000	Principal (Depreciation)	448,954	470,119	474,451	479,000	479,000	479,000	489,235	2.14%
56-2000	Interest	46,968	37,203	27,225	18,000	12,500	18,000	7,500	-58.33%
	Total Depreciation & Debt Service	495,922	507,322	501,676	497,000	491,500	497,000	496,735	-0.05%
	Total Campground Expenses	<u>1,720,771</u>	<u>1,863,195</u>	<u>2,071,315</u>	<u>2,607,971</u>	<u>1,706,266</u>	<u>2,191,860</u>	<u>3,025,895</u>	16.02%

## Campground Fund Expense Detail - 6180

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### 1200 - Contract Services / Software

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

### 3500 - Building & Infrastructure Maintenance

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

### 3300 - Advertising

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

### 3500 - Travel & Training

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

### 1100 - Supplies & Equipment

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

### 1230 - Utilities

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

### 1520 - Camp Store Items for Resale

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

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

Account	Description	FY25 Original / Amended Budget		FY26 Budget Request
		Budget Amount	Actual Spent	Budget Amount
54-1315	Maintenance Building - Carryover into FY25	\$ 350,000	\$ -	\$ 350,000
	Polk St. Property Expansion	-	-	400,000
	Pavillion Retaining Wall Expansion	-	-	50,000
54-2100	WiFi Access Point Replacement	20,000	-	-
54-1315	Bathhouse Construction Drawings - Carryover in FY25	50,000	-	-
54-2100	Vehicles - Bucket Truck (shared vehicle)	75,000	-	-
	Total Capital Additions	495,000	-	800,000

In August 2016, the City of Tybee Island entered into an intergovernmental agreement with the Chatham County Recreation Authority to issue the Chatham County Recreational Authority Refunding Revenue Bonds to finance the City's Campground Project. \$4.4 million was issued with the bonds secured by the revenues received through the Campground. This bond matures in 2027.

*In memory of Jaime Spear*

*Human Resource Director*

*2021 - 2025*