

MAYOR
Shirley Sessions

CITY COUNCIL
Barry Brown, Mayor Pro Tem
Brian West
Jay Burke
Nancy DeVetter
Spec Hosti
Monty Parks



CITY MANAGER
Dr. Shawn Gillen

CLERK OF COUNCIL
Jan LeViner

CITY ATTORNEY
Edward M. Hughes

CITY OF TYBEE ISLAND

A G E N D A **REGULAR MEETING OF TYBEE ISLAND CITY COUNCIL** **June 22, 2023 at 6:30 PM**

Please silence all cell phones during Council Meetings

Opening Ceremonies

Call to Order
Invocation
Pledge of Allegiance

Announcements

Consideration of Items for Consent Agenda

Recognitions and Proclamations

1. Officer James Bishop, Tybee Island Police Department, Employee of the 1st Quarter 2023
2. Eric Reisner, USCG, Tybee Island
3. Proclamation: Mike Hosti

Consideration of the approval of the minutes of the meetings of the Tybee island City Council

4. Minutes, June 8, 2023
5. Attachments to Minutes, June 8, 2023

Reports of Staff, Boards, Standing Committees and/or Invited Guest. Limit reports to 10 minutes.

6. Cassidi Kendrick: Historic Preservation Commission Update

If there is anyone wishing to speak to anything on the agenda other than the Public Hearings, please come forward. Please limit comments to 3 – 5 minutes.

Consideration of Approval of Consent Agenda

Public Hearings

7. Second Reading: FY2024 Budget
8. Third Reading and Adoption: 2023 Millage

P.O. Box 2749 – 403 Butler Avenue, Tybee Island, Georgia 31328-2749
(866) 786-4573 – FAX (866) 786-5737
www.cityoftybee.org



Consideration of Bids, Contracts, Agreements and Expenditures

- [9.](#) Approval of Change Order, AD Williams, for grading, graveling and paving of the DPW yard to include budget amendments.
- [10.](#) Contract Addendum: AWR Strategic Consulting, LLC
- [11.](#) Budget amendment for costs associated with the preparation of June 30th weekend

Consideration of Ordinances, Resolutions

- [12.](#) Second Reading: 2023-15A: Ability to obtain an STR permit for applicants holding a building permit for new construction or extensive renovations at the time of adoption of the moratorium without public hearings
- [13.](#) Second Reading: 2023-18: Text Amendment: An amendment to the calamity clause of the STR Ordinance (2022-04) for time period and procedure
- [14.](#) Second Reading: 2023-23: Historic Preservation Commission

Council, Officials and City Attorney Considerations and Comments

Executive Session

Discuss litigation, personnel and real estate

Possible vote on litigation, personnel and real estate discussed in executive session

Adjournment

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

***PLEASE NOTE:** Citizens wishing to speak on items listed on the agenda, other than public hearings, should do so during the citizens to be heard section. Citizens wishing to place items on the council meeting agenda must submit an agenda request form to the City Clerk's office by Thursday at 5:00PM prior to the next scheduled meeting. Agenda request forms are available outside the Clerk's office at City Hall and at www.cityoftybee.org.



THE VISION OF THE CITY OF TYBEE ISLAND

"is to make Tybee Island the premier beach community in which to live, work, and play."



THE MISSION OF THE CITY OF TYBEE ISLAND

"is to provide a safe, secure and sustainable environment by delivering superior services through responsible planning, preservation of our natural and historic resources, and partnership with our community to ensure economic opportunity, a vibrant quality of life, and a thriving future."

File Attachments for Item:

4. Minutes, June 8, 2023

Mayor Sessions called the meeting to order at 6:30PM, June 8, 2023. Those in attendance were Brian West, Monty Parks, Nancy DeVetter, Barry Brown, Jay Burke and Spec Hosti. Also attending were Michelle Owens, Assistant City Manager; Bubba Hughes, City Attorney; Tracy O'Connell, City Attorney, George Shaw, Planning and Zoning and Jan LeViner, Clerk of Council. Dr. Gillen was excused.

Opening Ceremonies

Call to Order

Invocation: Jan LeViner, Clerk

Pledge of Allegiance

Consideration of Items for Consent Agenda

- Minutes, April 27, 2023 and Attachments
- Minutes, May 11, 2023 and Attachments
- Out of State Travel: Chief Hayes to attend Police Executive Research Forum, Senior Management Institute for Police, Boston University, July 8 - 17, 2023. \$376.00.
- Out of State Travel: Tybee Island Police Department, four (4) officers to travel to Francis Marion University to attend Drug Interdiction Techniques for Patrol, July 7, 2023. There is no cost other than fuel.
- License Agreement: Justice One, Software Program for Designated Processing System
- Budget Amendment: To increase contract services for agreement with GHD for a Coastal Assessment and to cover budget deficit, \$70,000
- Approval of Low Country Machinery, purchase JCB backhoe loader, \$99,500.
- Approval of Water Solutions to do structural repairs on the Ft Screven Water Tower, \$396,492.00 to include Budget Amendment.
- Approval, purchase 2017 John Deere from Dobbs Equipment, \$34,000
- Resolution: Municipal Court Clerks Week, June 5-9, 2023
- Resolution: 2023-10 Emergency Events
- First Reading: 2023-23: Historic Preservation Commission
- Ante Litem, Boughan Falligant: To reject
- Name Michelle Owens as Acting City Manager during City Manager's absence with full authority of the position with appropriate HR adjustments

Consideration of Boards, Commissions and Committee Appointments

Historic Preservation Commission vacancy (one seat available): Cara Cole. Barry Brown recused. Jay Burke made a motion to approve. **Nancy DeVetter** seconded. Vote was unanimous to approve, 5-0.

Barry Brown returned to the meeting.

Citizens to be Heard: Please limit comments to 3 minutes. Maximum allowable times of 5 minutes.

- Nick Sears: Improper renewal of STR permits for properties not permitted to operate as STR's in Tybee's neighborhoods (attached)
- Pat Leiby: Juneteenth Celebration
- Roger Huff: Legislation Request, spoke in opposition
- Ruth Wilson: STR Ordinance Amendment, spoke in opposition
- Carol and Jimmy Brown: First Reading 2023-15A, spoke in opposition
- Jim Simpson: Orange Crush, shared his concerns
- Nick Sear: First Reading, 2013-15A, spoke in opposition (attached)

- Dawn Shay: First Reading, 2013-15A, spoke in opposition and Legislation Request, supports
- Shirley Wright: First Reading 2023-15A, spoke in opposition (attached) and Anti Litem, supports
- Thomas Harman: First Reading 2023-15A, supports
- Roger Huff: Citizens to be Heard concerns

Jay Burke made a motion to approve the consent agenda. **Spec Hosti** seconded. Vote was unanimous to approve, 6-0.

Public Hearings

First Reading: FY2024 Budget. **Brian West** stated he is overall in favor of the proposed budget with the exception of the pay increases. Dr. West stated he is not opposed to the City employees getting what they deserve as they work hard especially those in the line of fire on the streets. He continued, he requested instead of the increase at this time, Mayor and Council look at phasing in that increase over several years. He was given a report that compares the City's pay to a comp study done by a professional firm, which does studies of what our employees should be making. He felt like it did not apply to our area. Dr. West stated he is also concerned with the basis of giving an employee an increase which should be based on merit, function, longevity, and performance and there is no system in place currently. He did ask Staff to address which has not been done as of yet. He is in favor of the proposed COLI but not salaries at this point. Mayor Sessions stated there have been three (3) workshops on the budget and there were meetings with individual council members with Finance and Human Resources so their concerns could be discussed. She confirmed with Dr. West that his concerns have not been addressed by Staff. Mr. Burke stated when the City Manager was hired; salaries for the TIPD were \$5.5M and now \$7.4M. He also feels the salary increased needs to be trimmed back as the economy indicates we are moving to a recession, Council needs to look at the budget a little closer. Ms. DeVetter stated there have been three (3) workshops and the plan has been reviewed. Mayor and Council did approve the Class and Comp Study and it shows the City needs to set the salaries at 70% of the average around us in order for people to come to Tybee to work. Currently, it is hard to hire someone as you have to pay above market and she feels Council is remiss in not talking to the two (2) large formalizations that are happening: (1) to formalize the pay structure and (2) to put in a merit base system. Ms. DeVetter stated there are more and more visitors coming to the Island and therefore staff has increased. She does not feel we need to discuss further as it would be a waste of time. Mr. Parks stated there are classifications that are getting significant increases and he is in favor of the increases for DPW, TIPD, TIFD, Parking Services as the surrounding areas have entry levels higher than Tybee. He is recommending approval and moving forward. Mayor Sessions stated Mayor and Council appreciate all the employees and they desire a sincere thank you. This would include giving them the tools they need and compensation. She reminded Council they should rely on Staff to bring recommendations and a balanced budget to them as this is a managerial responsibility. Mayor Sessions asked for recommendations moving forward procedurally. Mr. Hughes responded Mayor and Council can approve the budget as proposed and hold for further consideration particular parts of the budget. The budget also needs to be balanced and approved by June 30, 2023. Ms. Owens stated the department heads did have the opportunity to vet the budget and are in favor of the proposed budget. It is a balanced budget and the City is in a position to where there will be a healthy amount to reserves. Mayor Sessions thanked Ms. Owens. Mayor pro tem Brown asked that surplus monies be used for paving City streets. Ms. Owens stated Staff is working on rebates for the residents using ARPA Federal Funds as well as possible assistance with utilities. Mayor pro tem Brown expressed his concerns with the increase in salaries. Ms. Owens stated there are personnel policies in place to address performance or economic slow-down as well as other issues. Ms. Amerell approached to explain the fund balance. She stated the \$5M that Mayor pro tem Brown made reference to is unassigned

and the total fund balance is closer to \$12M. Mr. Hosti confirmed there are funds set aside for debris and tree removal. Ms. Amerell confirmed. Mr. Burke asked what the actual savings is. Ms. Amerell responded \$12M that is unassigned. **Jim Kluttz** approached Mayor and Council. He expressed his concerns with the procedure as he feels there are too many line items included. Mayor Sessions thanked Mr. Kluttz for his comments and concerns. **Dawn Shay** approached Mayor and Council. She expressed her concerns with the increase in salaries as she recommended phasing them in. Ms. Shay would also like to see things done for the residents. Mayor Sessions thanked Ms. Shay. **Tony Ploughe** approached Mayor and Council. He asked if there were documents or a place on-line where you can see estimated expenders on capital projects over the next 5-10 years. Ms. Amerell stated it is outlined in the budget. **Mark Fickes** approached Mayor and Council. Mr. Fickes referred to the company he works for as they had to give raises between 10 and 30% due to the economy. The world has changed and Tybee needs to change with it. Mayor Sessions thanked Mr. Fickes. Mr. Hosti stated Mayor and Council appreciate a detailed budget, as it is transparent. **Nancy DeVetter** made a motion to approve the budget as presented. **Spec Hosti** seconded. Voting in favor were Nancy DeVetter, Spec Hosti and Monty Parks. Voting against were Barry Brown, Brian West and Jay Burke. **Shirley Sessions** voting in favor. Motion to approve, 4-3.

First Reading: Millage. **Mayor Sessions** stated Staff is recommending the Millage rate remain the same. Monty Parks stated he disagrees with keeping the Millage rate the same as he continues to recommend moving the Millage rate back as this is a way to give back to the community. **Spec Hosti** made a motion to approve as presented. Being no second, the motion failed. **Jay Burke** made a motion to roll back to 3.542. **Discussion:** Ms. Amerell approached Mayor and Council. She stated the City value increased about 15%, which is significant, \$9.7M and Staff, is recommending keeping the Millage rate at 3.931, which is the same for the past five (5) years. The rollback rate is 3.542, which would generate property tax about \$2.6M with the recommended rate is at \$2.8M. **Monty Parks** seconded. **Discussion:** There was a discussion regarding how to give back to the residents. Ms. Owens suggested it could be done through the water bill as in other ways. Mr. Hughes recommended increasing the homestead exemption. This would take time but could be done. Dr. West stated the goal of the Water Department is to be self-sustained and does not understand giving a rebate. Ms. Owens stated it would come from the ARPA Federal Fund. Mr. Hosti reminded everyone that the STR's and hotels pay a higher rate. Voting in favor were Monty Parks, Jay Burke, Brian West and Barry Brown. Voting against were Nancy DeVetter and Spec Hosti. Motion to approve, 4-2.

Jay Burke left the meeting.

First Reading: 2023-18: Text Amendment: An amendment to the calamity clause of the STR Ordinance (2022-04) for time period and procedure. **George Shaw** approached Mayor and Council. Mr. Shaw stated this is an amendment to an ordinance Mayor and Council approved previously. This included a ninety (90) day rental requirement in the calendar year. It is proposed to reduce that to sixty (60) days for STR's and a procedure for petitioning an exemption for the requirement. Staff recommended approval and Planning Commission voted 4-3 to approve. Ms. DeVetter confirmed this only applies to STR's. Mr. Shaw confirmed. Dr. West stated this would actually reduce the number of people coming to the Island. Ms. DeVetter responded, this would actually make it easier for permit holders to keep their permit. **Shirley Wright** approached Mayor and Council to speak against the proposed text amendment. She read from a prepared statement (attached) where she asked Mayor and Council to "save our neighborhoods". **Robert Matkowski** approached Mayor and Council. Mr. Matkowski asked Mayor and Council to not support the proposed text amendment. Mayor Sessions thanked Mr. Matkowski for his comments. **Dawn Shay** approached Mayor and Council. Ms. Shay asked Mayor and Council to vote against the proposed text amendment. Mayor Sessions thanked Ms.

Shay for her comments. Dr. West stated the proposed text amendment is intended to help our residents. A large population of people who like to travel in the summer and not be a part of the crowds and they rent their homes. This is a disadvantage to those people who do not want to rent for ninety (90) days, only a short period of time. That is why he requested the change. **Spec Hosti** made a motion to approve. **Brian West** seconded. Voting in favor were Spec Hosti, Brian West and Monty Parks. Voting against were Nancy DeVetter and Barry Brown. Motion to approve, 3-2.

Variance: Requesting to build pool in front yard, 21 Teresa Lane: PIN 40022 01372, Zone R-2: Clayton D. Johnson. **George Shaw** approached Mayor and Council. Mr. Shaw stated Mr. Johnson purchased two (2) properties at the end of Teresa Lane and since combined them and would like to have a pool. The ordinance does not allow for a pool beyond the front face of the home and this is clearly beyond that. Staff recommended denial and Planning Commission recommended denial unanimously. Ms. DeVetter confirmed this is not an STR. Mr. Shaw confirmed. The petitioner, **Clayton Johnson**, approached Mayor and Council. Mr. Johnson stated he purchased the piece of property as he felt it would be perfect for a pool on the side of the house. He did not realize there would be an issue. Mr. Johnson asked Mayor and Council to grant the variance. Ms. DeVetter asked the hardship. Mr. Shaw read from the ordinance and stated there is no hardship. **Mike Small** approached Mayor and Council. Mr. Small stated the hardships are the constraints of the property. The option would be to divide the property and open it, develop or sell. **Spec Hosti** made a motion to approve. **Brian West** seconded. Voting in favor were Spec Hosti and Brian West. Voting against were Monty Parks, Nancy DeVetter, and Barry Brown. Motion failed 2-3. **Nancy DeVetter** made a motion to deny. **Monty Parks** seconded. Those voting in favor to deny were Nancy DeVetter, Monty Parks, and Barry Brown. Voting against were Brian West and Spec Hosti. Motion to deny, 3-2.

Special Review: Requesting school use for TIMA, 711 Butler Avenue: PIN 40005 19002, Zone R-2: Friends of TIMA. **George Shaw** approached Mayor and Council. Mr. Shaw stated the Friends of TIMA purchased the small home on Butler so they can create a space for teachers to have planning areas. Educational use is allowed by Special Review in R-2. Mr. Shaw continued, Staff recommended approval as did the Planning Commission did unanimously. **Nancy DeVetter** made a motion to approve. **Barry Brown** seconded. Vote was unanimous to approve, 5-0.

Consideration of Ordinances, Resolutions

Resolution: 2023-09 Legislation Request. **Mayor Sessions** stated a Resolution was approved at the May 11, 2023, which was sent to the State and local dignitaries as well as the Governor. This is to request members of the local delegation including Senator Watson and Representative Petrea to sponsor and support local legislation to be introduced which will expand the powers of the City of Tybee Island in order for its representatives to declare a local emergency in connection with certain events. Mr. Hughes stated this provides for the ability to take precautionary actions for potential emergencies in order to prepare and coordinate with partners. He continued this is an enabling act as opposed to doing anything itself. Ms. DeVetter expressed her concerns with enabling statewide legislation for something the City may be able and should handle locally. Mr. Hughes stated this is an effort to get started on a process. Mr. Hughes stated there needs to be a unanimous vote and as Mr. Burke is not present, it should come back on June 22, 2023. Mayor Sessions asked Council to send any comments to Mr. Hughes and Ms. O'Connell. **To be heard at future meeting as Jay Burke is not present. NO ACTION TAKEN.**

First Reading, 2023-15A Ability to obtain an STR permit for applicants holding a building permit for new construction or extensive renovations at the time of adoption of the moratorium without public hearings. **Spec Hosti** made a motion to approve. **Brian**

West seconded. Voting in favor were Brian West, Spec Hosti and Monty Parks. Voting against were Nancy DeVetter and Barry Brown. Motion to approve, 3-2.

Council, Officials and City Attorney Considerations and Comments.

Brian West: Development/Implementation of a DDA Land Bank. **Brian West** made a motion to move forward with the Resolution. **Spec Hosti** seconded. Vote was unanimous to move forward with Resolution.

Jay Burke: Access to Solomon from Campbell. No action taken as Mr. Burke was not present.

Nancy DeVetter made a motion to adjourn to executive session to discuss real estate, personnel and litigation. **Spec Hosti** seconded. Vote was unanimous to approve, 5-0.

Spec Hosti made a motion to adjourn executive session and return to regular session. **Monty Parks** seconded. Vote was unanimous to approve 5-0.

Spec Hosti made a motion to adjourn. **Monty Parks** seconded. Vote was unanimous to approve, 5-0.

Meeting adjourned at 9:50PM

Janet LeViner, MMC
Clerk of Council

File Attachments for Item:

5. Attachments to Minutes, June 8, 2023

Comments to be made by Nick Sears at the May 8 City Council meeting in opposition to agenda item 22 – proposed ordinance 2023-15A which is referred to below simply as “15A”

Ordinance 15A suffers from two fatal defects, one procedural the other substantive. Either one of these defects prevents the passage of 15A.

I’ll discuss the substantive defect first.

15A provides that in order to obtain an STR permit an applicant must demonstrate “by a preponderance of the evidence” that the intention of the applicant was to use the subject property as an STR. 15A goes on to provide that City staff is to decide WITHOUT a public hearing whether the applicant’s demonstration of intent is sufficient. Under Georgia’s new Zoning Procedures Law (the “ZPL”) this is an impermissible delegation of quasi-judicial decision making. As of July 1 of this year the ZPL makes any such decision by City staff without a public hearing a nullity .

Under the ZPL if City staff is to serve in a quasi-judicial function such as required in 15A, it can only do so after a public hearing.

15A does not comply with the ZPL in this respect and accordingly cannot become law.

15A’s procedural defect arises from the requirement in Tybee’s land development code that the legal notice of a public hearing concerning a (any) zoning action must include the location of the subject property. Tybee’s notice of the May 8 public hearing concerning 15A did not include the location of the property involved.

Tybee’s location requirement for all zoning actions including text amendments is a little unusual; but this requirement seldom arises with respect to text amendments since text amendments generally involve all properties in a district or zone and a simple reference to the district involved would sufficiently describe the location of all properties in that district. 15A does not involve all properties in the residential districts. It involves , we are told, only a few specific properties and can never affect the other properties in those districts. Accordingly to comply with the location requirement the notice for 15A’s public hearing should have included a precise description of those few properties such as their addresses.

A procedural defect in the approval process of an ordinance such as 15A is fatal. 15A cannot be approved.

**Shirley Wright's testimony to Tybee Island City Council
June 8, 2023**

Good Evening, Mayor and Council:

I'm Shirley Wright and I live full time at 37 Pulaski Street where we have owned property for 25 years. I am representing my husband and myself -- and no other entity of which I am a leader, donor, volunteer, or member.

The two items I want to address tonight are:

1. **#22 First Reading, 2023-15** Ability to Obtain an STR Permit for applicants holding a building permit for new construction or extensive renovations at the time of adoption of the moratorium without public hearings.
2. **#24. Bubba Hughes, Ante Litem, Bouhan Falligant:** to reject

This past week a full time resident on NextDoor posted a thoughtful and sad commentary about **"Why my Tybee neighborhood isn't a neighborhood anymore."** There were over 90 comments or emoji agreements from other residents who were experiencing the same problems in their neighborhoods:

- Gridlocked traffic on streets
- Blaring music and noise from golf carts, cars, motorcycles, even bicycles
- Wall-to-wall people
- Disrespectful tourists fighting with parking services, and service providers
- North and South Parking lots filled by early morning hours and all day and night
- The depressing feeling that tourism has taken over our hometown – and yet we are still marketing to get more people here.

These concerns are not about any one raucous weekend a year – no matter how bad that one weekend is -- the issues happen many weeks and weekends and they have to do with different issues, but the one before you tonight in **#22 First Reading** is a way to allow more short term vacation rentals that didn't make the cut in the ordinance you passed -- to find a operate a business in our neighborhoods -- where they are not supposed to be.

Tybee is not alone in facing oversaturation – there are recent examples where citizens and cities are taking action. They are working to think about residents FIRST – not as an afterthought -- or last.

And that is what I am asking you to do.

First, Regarding #24 Ante Litem

Thank you for voting to reject the threat from the property owner at 916 Miller Avenue.

You are likely aware that lawyers on his behalf sent letters to three Tybee neighbors who live in that area – three residents who saw the sign go up -- and made inquiry about it on behalf of their neighborhood. The owner of that property threatened to sue these three residents “for interfering in their business.” Based on our research, **that investor who owns 916 Miller Avenue lives in Southbridge inside an HOA that does not allow STRs.** How’s that for irony? He lives in a place where the problems we face won’t bother him or his family...but he wants to make money by bringing parties, noise, disrespect, and traffic to OUR neighborhoods.

I know elected officials as well as residents can be intimidated by lawsuits.

But right now on Tybee, we are dealing with bullies who are harming our quality of life and the future of our island -- and if we protest, they threaten the City and residents with lawsuits. Thank you for standing up TO them – and standing up **FOR the residents** who live here -- and volunteer here -- and vote here. *There are worse things than lawsuits.*

The literature about bullies says that they are dominating, defensive, and deceptive. It says that to deal with them, we have to call them out and name their demands for what they are. They will never admit to being responsible -- or being wrong.

This council in October 2022 and again in April, 2023 passed the very minimum of an STR ordinance -- weakened far beyond what residents wanted or needed. But we stood behind you in passing it -- **and now it is all we have.**

So, don’t make it weaker -- less than a year after you passed it. Stand up to those who would bully you into easily adding more and more non-resident nonconforming homes – for one reason and then another - to our residential neighborhoods.

How can you do this?

Make any exception to the STR Ordinance ONLY through a variance process, so that residents have a chance to say what that non-conforming use will mean to **their** street, to **their** neighborhood -- just as they would for a tree cutting or a swimming pool or a cut into a setback.

1. Do it in the light – be fully transparent and treat it as any other “variance” to an ordinance.
2. Require the applicant to present their case, to go before Planning Commission and this council for a public hearing.
3. Don’t delegate these often cloudy and controversial exceptions to a private staff decision where the details may not be brought to light. It is not fair to residents OR to our staff.
4. Keep ALL the details about each exception in front of the public - the residents - as you do for other variances and as you have done with this recent lawsuit, put the details in a public packet for us to see.

Thank you for being willing to listen. Thank you for standing up for those of us who live here – more than for the investors who buy here to profit off our chosen and beloved hometown.

**Shirley Wright Testimony to Tybee City Council
for Public Hearing #9 Public Hearing Text Amendment
June 8, 2023**

Good Evening, Mayor and Council: I'm Shirley Wright and I live full time at 37 Pulaski Street where we have owned property for 25 years. I am representing my husband and myself -- and no other entity of which I am a leader, donor, or member.

Tybee is not alone in facing tourism oversaturation -- here are examples where citizens and cities are taking action:

1. March 3, 2023 **"We're in a new era" Hilton Head residents united by a desire to regulate short term rentals.**

Quotes: *"There are places on this island for short term rentals. But it's not residential neighborhood. Y'all need to understand what that term means -- **residential neighborhood.**"* Daniel Anthony

"There's always gonna be some losers, right? Right now, the neighborhoods are the losers. If you are purely an investor, you have no interest here other than making money -- I want you to lose. I want you gone." Kelly LeBlanc

2. March 28, 2023 New Orleans **"Louisiana city regulates vacation rentals"**

"Tourism-dependent New Orleans adopted new regulations on Airbnb-style short term rentals, including a limit on licenses to one property per block and a requirement that the licensee live on the property."

Quote: *I've witnessed the hollowing out of my neighborhood. It's been taken over by wealthy investors. We are becoming a smaller, whiter tourist resort and less like the city I grew up in with every passing year."*

3. June 8, 2023 **Port Wentworth alcohol ordinance changes limit store licenses**

"The updated law is part of ongoing efforts to improve the quality of life for residents." With a population of 13,000 residents, Port Wentworth should have, at most, three package stores. According to Mayor Pro Tem, "There are a total of 23 places in the city that sells alcohol in some capacity and that is more than enough for the population we have. "You want to make sure you are not overwhelming the city with one business over another. You don't want a liquor store...on every corner."

4. April 9, 2023 **Hawaiians consider limiting access to tourist hotspots, prioritizing locals:**

"We need a break too!" They are considering "locals only" days in the future.

Quote: "Communities are crying out for help, and we've been ignoring them for way too long." Sean Quinlan, House Chair of the Tourism Committee.

The stated intent of residents and elected officials in these locations is to think about the residents FIRST – not last.

This council in October 2022 passed the very minimum of an STR ordinance -- weakened beyond what residents wanted/needed. But we stood behind you in passing it -- **and it is all we have now.**

Keep the Ordinance as it was written with the 90 day requirement -- and then make any exception to the ordinance to allow 60 days -- ONLY through a variance process, so that residents have a chance to say what that non-conforming use will mean to **their** street, to **their** neighborhood -- just as they would for any other variance.

1. Do it in the light – be fully transparent and treat it as any other “variance” to an ordinance.
2. Require the applicant to present their case, to go before Planning Commission and this council for a public hearing.
3. Don’t delegate these often cloudy and controversial exceptions to a private staff decision where the details may not be brought to light. It is not fair to residents or to our staff.
4. Keep ALL the details about each exception in front of the public - the residents, put the details in a public packet for us to see.

Thank you.

File Attachments for Item:

6. Cassidi Kendrick: Historic Preservation Commission Update

CITY OF TYBEE ISLAND
HISTORIC PRESERVATION COMMISSION (HPC)
ANNUAL REPORT TO CITY COUNCIL
WORK PROGRAM SNAPSHOT @ JUNE 2023

| City of Tybee Island Historic Preservation Ordinance Article 14, Section 14-010. Purpose | HPC Initiatives, Projects, Tasks and Commitments | Completed | In-Process or Ongoing | Forthcoming |
|--|---|-----------|-----------------------|-------------|
| <p>“...to stimulate revitalization of...historic neighborhoods and to protect and enhance local historical attractions...” [Paragraph 2]</p> <p>“...providing for the protection, enhancement, perpetuation and use of places, districts, sites, buildings, structures, objects and landscape features having special historical, cultural interest or value...” [Paragraph 5]</p> | Develop and propose adoption by City Council of local economic and other incentives for historic preservation | | X | |
| | Draft and recommend City Council adoption of a Conservation District Ordinance | | X | |
| | Partner with TIHS to monitor City Hall renovations and ensure full documentation | | X | |

| City of Tybee Island Historic Preservation Ordinance Article 14, Section 14-030, D. Powers [of HPC] | HPC Initiatives, Projects, Tasks and Commitments | Completed | In-Process or Ongoing | Forthcoming |
|---|--|-----------|-----------------------|-------------|
| 1. Prepare and maintain inventory of potential properties for historic designation | <i>A new Tybee Island Historic Resources Survey must be completed by 2027 to continue eligibility for CLG historic preservation grants</i> | | | X |
| 2. Recommend specific places, districts, sites, buildings, structures or objects for historic designation | Monitor and support the Mid-Island National Historic District nomination | | X | |
| 3. Develop and recommend historic guidelines | <i>Draft City of Tybee Island Elevation Design Guidelines for Historic Buildings to support future FEMA elevation grants</i> | X | | |
| 4. Review applications for certificates and grant or deny | | | | |
| 5. Recommend to revoke or remove historic designation | | | | |
| 6. Conduct education programs | Launch HPC's own Facebook and Instagram pages | X | | |
| | Maintain HPC Facebook and Instagram pages | | X | |
| | Develop 2-pager Fact Sheet on “Conservation Districts” | | X | |
| | Plan and conduct outreach and North Campbell neighborhood meeting for proposed Conservation District | | X | |
| | October 2022 and May 2023 Historic Tybee Trolley Tours | X | | |

| City of Tybee Island Historic Preservation Ordinance Article 14, Section 14-030, D. Powers [of HPC] | HPC Initiatives, Projects, Tasks and Commitments | Completed | In-Process or Ongoing | Forthcoming |
|---|---|-----------|-----------------------|-------------|
| | Support Tybee/MLK Black History Trail website | | X | |
| 7. Make investigations and studies | Study the use of Conservation District designations in Savannah | X | | |
| | Investigate the potential for a Conservation District designation for the North Campbell Subdivision | X | | |
| | Investigate the use of deconstruction ordinances in other municipalities | | X | |
| | Document case study of Blueberry Cottage façade easement process | | | X |
| | Document case study of 8 Logan St restoration | | | X |
| 8. Seek local, state, federal and private funds for historic preservation | Establish formal monitoring and identification of historic preservation grant opportunities | | X | |
| | Develop topic and proposal outline for 2024 CLG Historic Preservation Grants RFP (expected release 12/1/2023) | | | X |
| 9. Submit to DNR/HPD a list of designated historic properties or districts | | | | |
| 10. Initiate a historic marker program | Partner with TIHS to replace Fort Screven historical signage (2) | | X | |
| | Partner with TIHS to replace historical signage at 7 locations and install new historical signage at 11 locations | | | X |
| | Partner with Lazaretto Creek Coalition on Lazaretto Creek historical signage | | | X |
| 11. Review and comment to DNR/HPD on National Register nominations | Monitor and support Mid-Island National Historic District nomination | | X | |
| 12. Participate in private, state and federal historic preservation programs | Support TIHS Partnership with HSF for Preservation Easements | | X | |
| | Join the National Alliance of Preservation Commissions | | | X |
| | Join the Georgia Alliance of Preservation Commissions | X | | |
| | Support Tybee/MLK Black History Trail | | X | |
| | Support Lazaretto Creek Coalition's Lazaretto Memorial | | | X |
| 13. If necessary, employ persons to carry out HPC responsibilities | Currently supported part-time by Main Street Director and HPC Intern | | X | |

| City of Tybee Island Historic Preservation Ordinance Article 14, Section 14-060, D. Historic Preservation | HPC Initiatives, Projects, Tasks and Commitments | Completed | In-Process or Ongoing | Forthcoming |
|---|---|-----------|-----------------------|-------------|
| (B) The historic preservation commission shall have the authority to review each application for a demolition or relocation permit and make recommendations to the designated city official...(E) When a permit application is submitted for any building aged 50 years or greater, the designated city official shall notify the [HPC]...Prior to the permit being issued, the HPC...shall advise the property owner if the property is deemed historically significant... | <p>Review and recommend approval or denial of building permits for structures 50 years of age or older</p> <p>Ensure property owners are advised of historical significance of their property and steps needed to ensure they do not lose specific tax incentives</p> | | X | |

| City of Tybee Island Historic Preservation Ordinance Article 14, Section 14-070, Maintenance of Historic Properties | HPC Initiatives, Projects, Tasks and Commitments | Completed | In-Process or Ongoing | Forthcoming |
|---|--|-----------|-----------------------|-------------|
| B. The [HPC] shall monitor the condition of historic properties and existing buildings in historic districts... | Review of needed and planned maintenance on city-owned historic properties | | | X |

File Attachments for Item:

7. Second Reading: FY2024 Budget

City of Tybee Island, Georgia

2024 Annual Budget, Adopted June 22, 2023

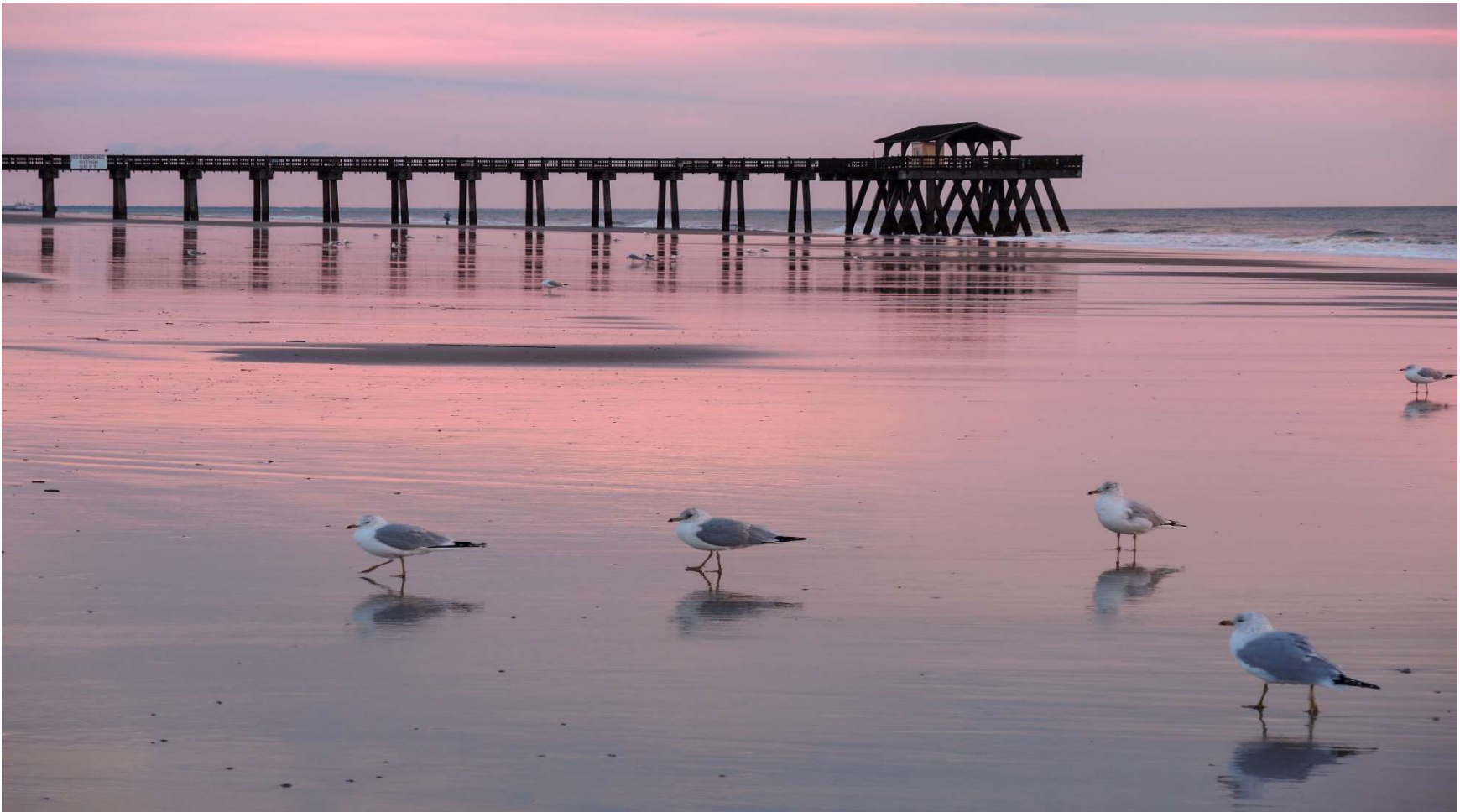


Table of Contents

| Description | Page No. |
|---|-------------|
| Management Message | Pages 1-8 |
| City Officials and Administration | Page 9 |
| Summary of Revenues, Expenses & Fund Equity - All Funds | Page 10 |
| General Fund | |
| Overview | Page 11 |
| Summary of Revenues & Expenditures | Page 12 |
| Detailed Revenue | Pages 13-15 |
| City Council | Pages 17-18 |
| Clerk of Council | Pages 19-20 |
| City Manager | Pages 21-23 |
| Finance | Pages 25-28 |
| Information Technology | Pages 29-31 |
| Human Resources | Pages 33-35 |
| Municipal Court | Pages 37-39 |
| Police & Code Enforcement | Pages 41-44 |
| Fire & Beach Safety | Pages 45-49 |
| Public Works | Pages 51-55 |
| Community Development | Pages 57-59 |
| Parking Services | Pages 61-63 |
| Other Uses | Pages 65-66 |
| Capital Fund | |
| Overview | Page 67 |
| Summary of Revenues & Expenditures | Page 68 |
| Itemized List of Capital Requests | Pages 69-70 |

Table of Contents (continued)

| Description | Page No. |
|------------------------|---------------|
| E911 Fund | Pages 71-73 |
| Hotel / Motel Tax Fund | Pages 75-77 |
| SPLOST 2014 Fund | Pages 79-80 |
| SPLOST 2020 Fund | Pages 81-82 |
| Grant Fund | Pages 83-84 |
| Debt Service Fund | Pages 85-87 |
| Water / Sewer Fund | Pages 89-96 |
| Solid Waste Fund | Pages 97-99 |
| Campground Fund | Pages 101-107 |
| Personnel Detail | Pages 109-116 |

Management Message

Mayor Sessions and the City Council:

Fiscal year 2023 proved to be another busy year for the City. The island continues to see visitors from all over the country, and has experienced more business growth than ever before. In 2017 there were 4.8 million visits to the island. In 2020 that number increased to 6 million. During the height of the pandemic in 2021 the number of visits climbed to 6.5 million. In 2022 the number was again 6 million. The number of visits to the island is expected to grow even more over the next five years. The resulting increased demand for service from the City of Tybee requires the City to attract and retain quality employees.

The regional economic growth will exacerbate this. The Hyundai plant in Bryan County is expected to bring 8,100 new jobs to the region. To date approximately 2,000 additional jobs have been announced by suppliers to the auto plant. Gulfstream has announced an expansion that will create 1,600 jobs. Management rose to the challenge of planning the 2024 budget given these ever-changing times. As an organization, we continue to seek out ideas and strategies that will not only maintain, but improve the infrastructure, financial stability and quality of City services while balancing large fluctuations of visitors to our small island with goals set by Council.

Through a series of City Council workshops, the Mayor and Council established the following strategic goals for this next fiscal year:

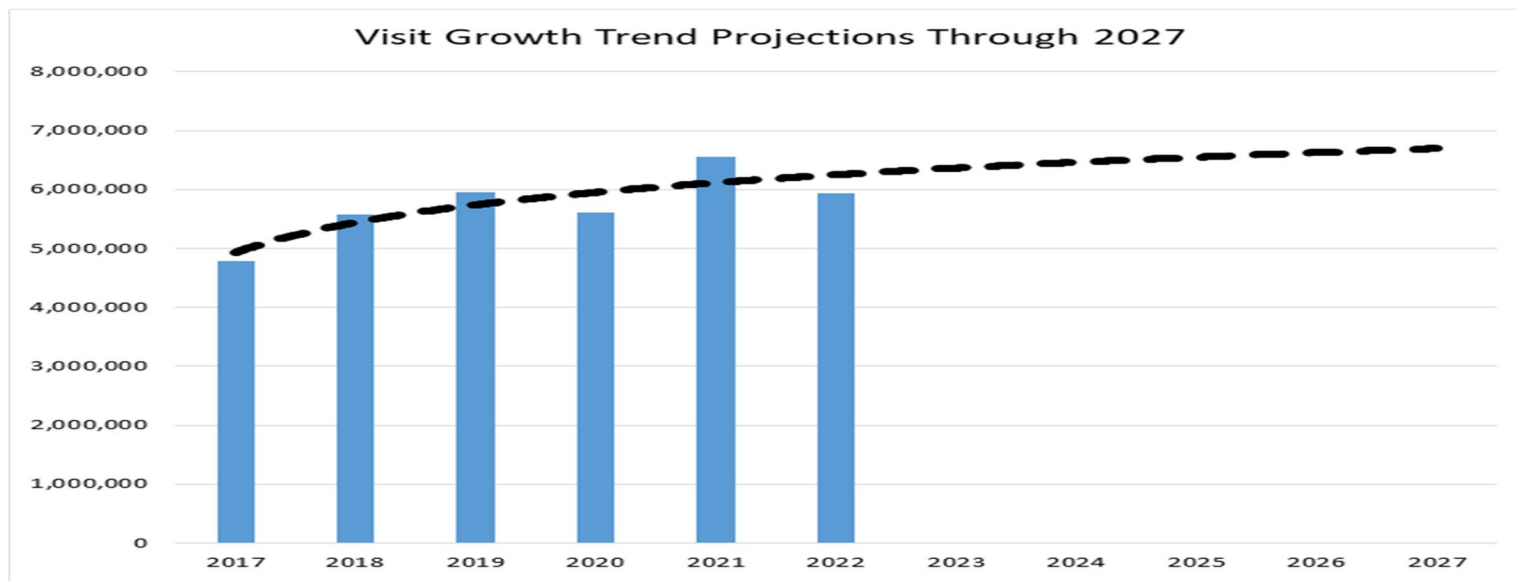
- Budget expenditures to reflect a population of 30,000
- Increase the pay and benefits for City employees, given the increased demand for service and the increasing competition for employees in the region
- Maintain Capital Improvement Plan;
 - Maintain or increase established street pavement schedule
 - Maintain or increase established water / sewer system improvements
 - Execute stormwater improvement plan in conjunction with FEMA funding
 - Continuous improvement of municipal facilities
 - Addition of Marine Science Center bathrooms
- Improvements to Jaycee Park
- Develop plan to address impacts of increased tour bus traffic
- Initiate Land Development Code (LDC) review
 - Management of density growth
 - Correcting inconsistencies
 - Improving flood mitigation
- Update status of available water alternatives, including cost estimates and utility rates

- Develop available options to improve litter pickup on beach
- Begin Fire Station improvements and Safe Shelter to coincide with FEMA grant
- Increase expenditures for public relations, specifically improved and more frequent resident communications
- Include funding for an assessment of affordable housing options on the island
- Include funding for an assessment of traffic and parking options; including current data, expected trends, as well as infrastructure and public safety impacts
- Develop master plan for Memorial Park facility needs
- Develop funding schedule for next beach re-nourishment
- Continue improvements on City-owned green space; specifically park improvements and right-of-way opportunities
- Explore options for room tax distributions

The central theme of the City Council's upcoming fiscal year strategy can be summed up in a single sentence;

“Maintain a residential community in the face of growing tourism”

The City has established itself as a beautiful place to live, as well as a destination for local and non-local travelers. As more and more people visit the island, and growth projections continue to be high, we can expect to see an increase in revenues, as well as an increase to expenditures.

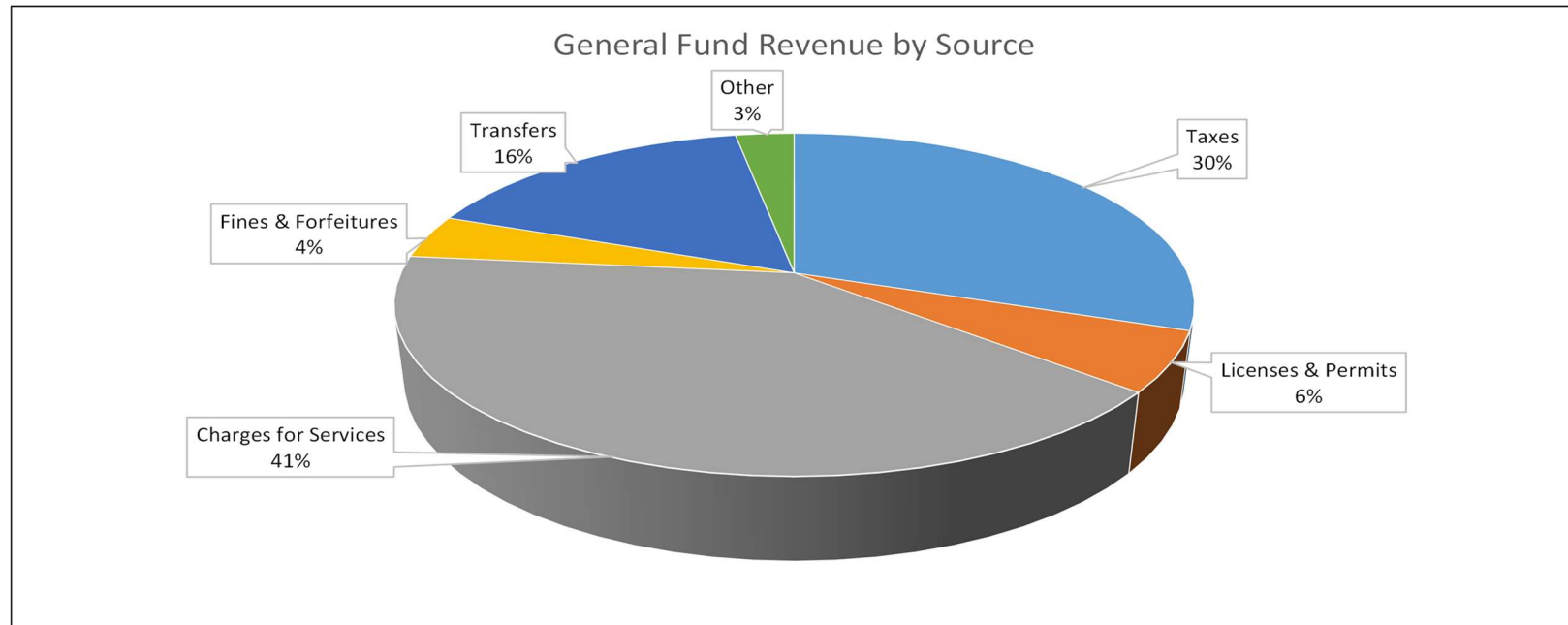


General Fund Revenues

The 2024 general fund budgeted revenues total \$17,800,000, a 9.06% increase from the previous year. General Fund revenue is budgeted by source; which include taxes, licenses & permits, charges for services, fines & forfeitures, and other revenue. A general description of each source is provided below:

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

Charges for service is the largest revenue source for the City, which includes parking revenue. \$6.9 million in parking revenue is included in the FY24 budget.

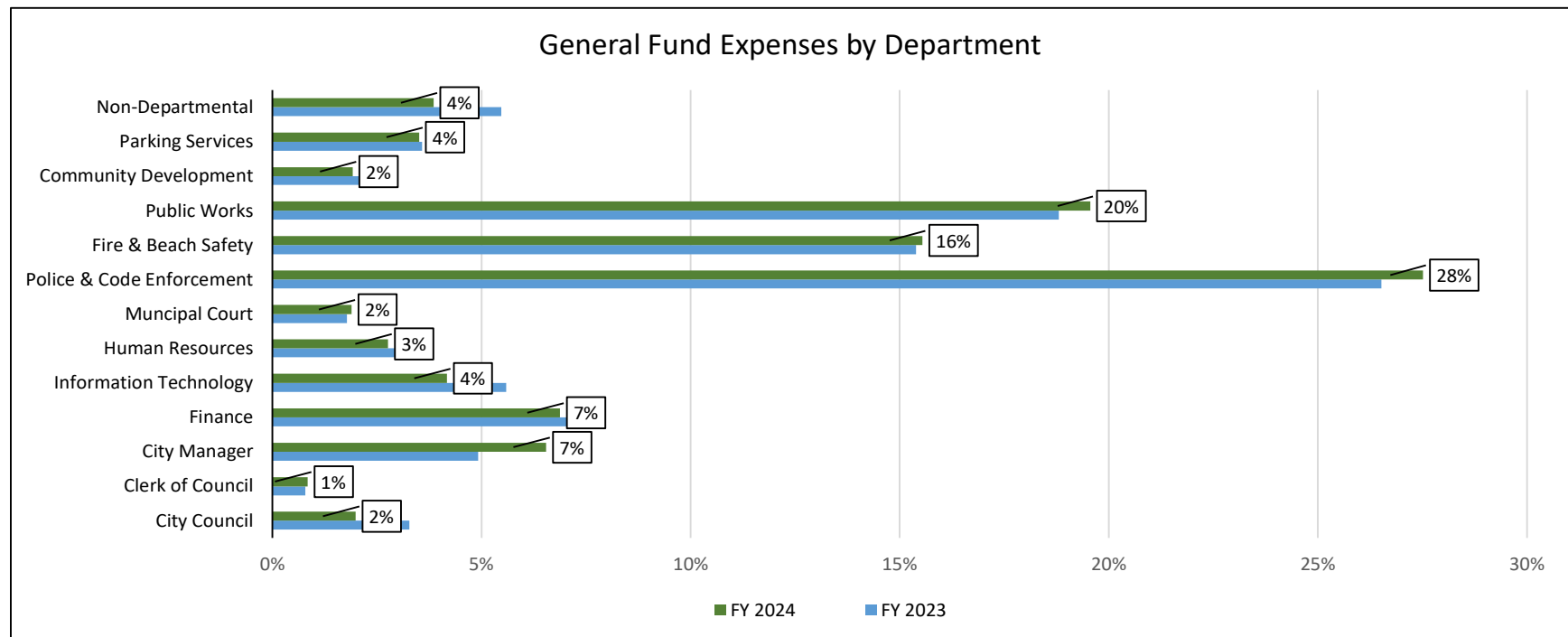


General Fund Expenditures

General Fund expenditures total \$17,800,000, which is a 9.06% increase from prior year. As more and more people visit the island, revenues may increase, but expenditures will increase as well. Costs of materials and supplies have skyrocketed as inflation rates have hit the highest in decades. More maintenance of public restrooms, more garbage collection, more police and code enforcement officers, and more fire personnel and lifeguards are required to handle the influx of visitors. It also means more maintenance costs for facilities, streets, sidewalks and other infrastructure.

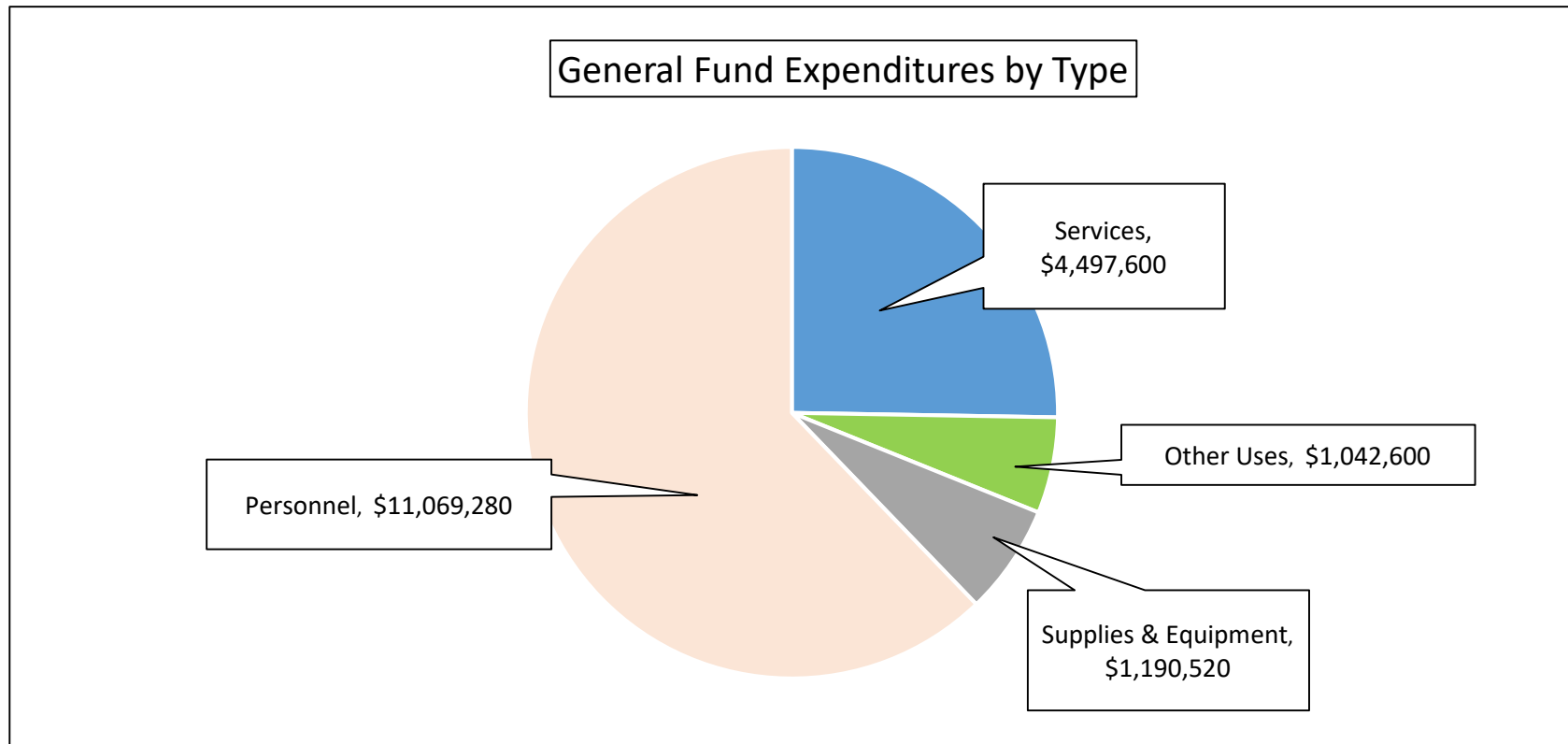
Competition for employment is unprecedented as the demand for qualified workers far exceeds supply. In the current fiscal year the City conducted a wage study to ensure wages and benefits were reasonable and competitive. As a result, the FY24 budget includes position adjustments and a cost of living adjustment set by the Social Security Administration. These adjustments are aimed to retain and recruit qualified staff, especially as job expansion and competition is high in Chatham and surrounding counties.

Below is a two year comparison chart of General Fund expenditures by department. Public Safety (Police, Code Enforcement, Fire and Beach Safety) total \$7,800,000 which equates to 44% 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 \$17,800,000 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, and fuel
- Other Uses covers transfers to the E911 and Solid Waste Funds to supplement budget deficits, payment to community organizations and special events



Capital Projects & Improvements

Significant capital projects included in the FY24 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. The capital projects align with the City's capital improvement plan.

| Project Description | Funding Source | | | | | |
|--|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| | Fund Balance | SPLOST | American Rescue Plan | Grants | Water / Sewer | Total |
| City Hall Remodel - Phase 2 Completion | \$ 636,000 | \$ 700,000 | \$ - | \$ - | \$ - | \$ 1,336,000 |
| Fire Station Living Quarters Renovation - Phase 1 | 200,000 | - | - | - | - | 200,000 |
| Memorial Park Playground Upgrades | 250,000 | - | - | - | - | 250,000 |
| Marine Science Centers Bathroom Additions | 125,000 | - | - | - | - | 125,000 |
| Tybrisa Light Pole Replacement | 350,000 | - | - | - | - | 350,000 |
| Street Paving & Maintenance | - | 500,000 | - | - | - | 500,000 |
| Jaycee Park Recreational Area Upgrades | - | 700,000 | - | - | - | 700,000 |
| Stormwater Management | - | 50,000 | 1,200,000 | 2,500,000 | - | 3,750,000 |
| Wastewater Treatment Plant Odor Control & Grit Removal | - | - | - | - | 1,100,000 | 1,100,000 |
| Sanitary Sewer Main Replacement | - | - | - | - | 1,555,000 | 1,555,000 |
| Lift Station Replacements & Upgrades | - | - | - | - | 300,000 | 300,000 |
| Watermain Replacements | - | - | - | - | 250,000 | 250,000 |
| Sanitary Force Main Replacement | - | - | - | - | 150,000 | 150,000 |
| Raising of Well Houses | - | - | - | - | 250,000 | 250,000 |
| Total Projects | <u>\$ 1,561,000</u> | <u>\$ 1,950,000</u> | <u>\$ 1,200,000</u> | <u>\$ 2,500,000</u> | <u>\$ 3,605,000</u> | <u>\$ 10,816,000</u> |

Other projects and purchases outlined in the City's capital improvement plan included throughout the 2024 budget include:

| Capital Purchase / Project | Funding Source | | |
|---|-------------------|------------------|-------------------|
| | Operating | Capital | Total |
| Tide Flexes | \$ 25,000 | \$ - | \$ 25,000 |
| Ditch Maintenance and Outfalls | 10,000 | - | 10,000 |
| Compactors | 30,000 | - | 30,000 |
| City Building & Landscaping Maintenance | 90,000 | - | 90,000 |
| Dog Park Maintenance | 5,000 | - | 5,000 |
| Recycling - Rentals & Equipment | 50,000 | - | 50,000 |
| Tree Trimming | 40,000 | - | 40,000 |
| USH 80 Median Landscaping, Gravel and Speed Humps | 60,000 | - | 60,000 |
| Strand Avenue Retaining Walls | - | 75,000 | 75,000 |
| Total Capital Purchases & Projects | <u>\$ 310,000</u> | <u>\$ 75,000</u> | <u>\$ 385,000</u> |

Additional capital purchases include vehicle replacements, software upgrades, parking kiosk upgrades and handhelds, E911 equipment and software replacements, rescue and safety equipment, furniture, maintenance equipment, utility equipment, building maintenance, generators, and holiday decoration replacements.

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

| Project Description | Budget Year | | | Total |
|--|----------------------|----------------------|----------------------|----------------------|
| | 2025 | 2026 | 2027 | |
| Pavement Maintenance & Speed Humps | \$ 525,000 | \$ 525,000 | \$ 525,000 | \$ 1,575,000 |
| Replacement of Public Works Vehicles & Equipment | 78,200 | 203,200 | 320,000 | 601,400 |
| City Facilities Maintenance & Landscaping | 140,000 | 140,000 | 140,000 | 420,000 |
| Playground Equipment Maintenance | 10,000 | 10,000 | - | 20,000 |
| Retaining Wall - 18th to Tybrissa | 75,000 | - | - | 75,000 |
| Recycling Program & Compactors | 80,000 | 80,000 | 80,000 | 240,000 |
| Tree Maintenance Program | 40,000 | 40,000 | 40,000 | 120,000 |
| USH 80 Median Maintenance | - | 15,000 | - | 15,000 |
| Fire House Living Quarters & Storm Shelter | 2,000,000 | - | - | 2,000,000 |
| Stormwater / Drainage Projects | 2,500,000 | 2,500,000 | 2,500,000 | 7,500,000 |
| 14th & 15th Street Pavement & Stormwater Project | 5,000,000 | 5,000,000 | 5,000,000 | 15,000,000 |
| Tide Flexes | 25,000 | 25,000 | 25,000 | 75,000 |
| Replacement of Sanitary Sewer mains | 1,128,000 | 858,000 | 1,005,000 | 2,991,000 |
| Replacement of Water mains | 250,000 | 200,000 | 241,500 | 691,500 |
| Wastewater Treatment Plant Odor Control | 250,000 | - | - | 250,000 |
| Raise Well Houses above Flood Plain | 350,000 | 350,000 | - | 700,000 |
| Replacement of Sanitary Force mains | 200,000 | 250,000 | 250,000 | 700,000 |
| Lift Station Replacement and Maintenance | 300,000 | 30,000 | 30,000 | 360,000 |
| Butler Ave Water Tower Painting | 250,000 | - | - | 250,000 |
| Ultra Violet Disinfection | 350,000 | 25,000 | 25,000 | 400,000 |
| Totals | <u>\$ 13,551,200</u> | <u>\$ 10,251,200</u> | <u>\$ 10,181,500</u> | <u>\$ 33,983,900</u> |

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

The 2024 budget was prepared with the future and the strategic direction of the Council in mind. The City Council, staff and residents alike continue to seek strategies to increase efficiency and cost effectiveness, while providing outstanding service levels in the City. We are confident the 2024 budget places the City in a great financial shape to balance resident and visitor needs and proactively addresses the issues affecting the City of Tybee Island.

Respectfully Submitted,

Shawn Gillen

Shawn Gillen
City Manager

Jen Amerell

Jen Amerell
Finance Director

City Officials and Administration

| City Council | |
|------------------|----------------|
| Shirley Sessions | Mayor |
| Barry Brown | Mayor Pro Tem |
| Brian West | Council Member |
| Monty Parks | Council Member |
| Spec Hosti | Council Member |
| Nancy DeVetter | Council Member |
| Jay Burke | Council Member |

| City Administration | |
|---------------------|--|
| Shawn Gillen | City Manager |
| Michelle Owens | Assistant City Manager |
| Jan LeViner | City Clerk |
| Jen Amerell | Finance Director |
| Jaime Spear | Human Resource Director |
| Tiffany Hayes | Police Chief |
| Pete Gulbranson | City Engineer / Director of Infrastructure |
| Todd Smith | Technology Director |
| Jeremy Kendrick | Fire Chief |
| George Shaw | Community Development Director |
| Jamey Rabun | Campground Director |
| Kim Hallstein | Court Director |
| Pete Ryerson | Parking Services Supervisor |
| Edward Hughes | City Attorney |

Summary of General Fund - Fund Equity

| Funds | General Fund | Capital Fund | Special Revenue Funds | | Capital Projects Funds | |
|----------------------------|----------------------|------------------|-----------------------|--------------------|------------------------|-------------------|
| | | | E911 Fund | Hotel / Motel Fund | SPLOST 2014 Fund | SPLOST 2020 Fund |
| Total Revenues | \$ 17,800,000 | \$ 2,982,107 | \$ 581,575 | \$ 6,745,000 | \$ - | \$ 1,150,000 |
| Total Expenditures | <u>17,800,000</u> | <u>2,982,107</u> | <u>581,575</u> | <u>6,745,000</u> | <u>-</u> | <u>1,950,000</u> |
| Change in Equity | - | - | - | - | - | (800,000) |
| Beginning Equity Balance | 12,519,413 | - | - | - | 504,231 | 1,191,225 |
| Less: Fund Balance Applied | <u>(636,000)</u> | - | - | - | - | - |
| Ending Equity Balance | <u>\$ 11,883,413</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 504,231</u> | <u>\$ 391,225</u> |

| Funds | Capital Project Fund | Debt Service Fund | Proprietary Funds | | | Total All Funds |
|----------------------------|----------------------|-------------------|--------------------|------------------|---------------------|----------------------|
| | Grants Fund | | Water / Sewer Fund | Solid Waste Fund | Campground Fund | |
| Total Revenues | \$ 7,880,461 | \$ 250,000 | \$ 8,807,834 | \$ 1,251,050 | \$ 2,190,000 | 49,638,027 |
| Total Expenditures | <u>7,880,461</u> | <u>245,200</u> | <u>8,807,834</u> | <u>1,251,050</u> | <u>2,024,822</u> | <u>50,268,049</u> |
| Change in Equity | - | 4,800 | - | - | 165,178 | (630,022) |
| Beginning Equity Balance | (734,944) | 164,878 | 334,169 | - | 1,981,149 | 15,960,121 |
| Less: Fund Balance Applied | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(400,000)</u> | <u>(1,036,000)</u> |
| Ending Equity Balance | <u>\$ (734,944)</u> | <u>\$ 169,678</u> | <u>\$ 334,169</u> | <u>\$ -</u> | <u>\$ 1,746,327</u> | <u>\$ 14,294,099</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

| | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|--|----------------------|----------------------|---------------------------|----------------------|----------------------|----------------------|--------------------|
| Revenues: | | | | | | | |
| Taxes | 4,986,718 | 5,485,025 | 4,918,950 | 3,882,359 | 5,526,015 | 5,399,200 | 9.76% |
| Licenses & Permits | 524,233 | 976,464 | 813,500 | 852,965 | 1,011,000 | 1,006,000 | 23.66% |
| Intergovernmental Revenue | 47,285 | 50,773 | 50,000 | 61,156 | 61,156 | 50,000 | 0.00% |
| Charges for Services | 6,018,238 | 6,533,595 | 6,421,500 | 3,281,254 | 6,989,075 | 7,232,000 | 12.62% |
| Fines & Forfeitures | 1,157,724 | 929,578 | 992,500 | 597,978 | 872,500 | 912,500 | -8.06% |
| Miscellaneous Revenues | 179,065 | 133,673 | 182,300 | 260,568 | 344,653 | 275,300 | 51.01% |
| Other Financing Sources | 2,283,643 | 3,497,456 | 2,943,075 | 1,699,097 | 2,950,000 | 2,925,000 | -0.61% |
| Total General Fund Revenue | <u>\$ 15,196,906</u> | <u>\$ 17,606,564</u> | <u>\$ 16,321,825</u> | <u>\$ 10,635,377</u> | <u>\$ 17,754,399</u> | <u>\$ 17,800,000</u> | 9.06% |
| Expenditures: | | | | | | | |
| City Council | \$ 418,294 | \$ 378,521 | \$ 534,190 | \$ 322,271 | \$ 554,090 | \$ 354,090 | -33.71% |
| Clerk of Coucil | 110,610 | 113,102 | 127,983 | 86,615 | 121,370 | 149,905 | 17.13% |
| City Manager | 401,139 | 487,857 | 803,309 | 571,215 | 847,510 | 1,165,400 | 45.07% |
| Finance | 906,308 | 1,048,244 | 1,149,741 | 912,337 | 1,159,135 | 1,224,390 | 6.49% |
| Information Technology | 788,161 | 1,055,731 | 913,258 | 630,633 | 847,295 | 742,985 | -18.64% |
| Human Resources | 436,449 | 359,585 | 490,734 | 330,901 | 409,202 | 492,560 | 0.37% |
| Municipal Court | 250,118 | 270,650 | 291,607 | 206,948 | 289,530 | 337,555 | 15.76% |
| Police & Code Enforcement | 3,229,049 | 3,572,748 | 4,328,472 | 2,956,100 | 4,204,395 | 4,897,470 | 13.15% |
| Fire & Beach Safety | 2,009,803 | 1,986,080 | 2,512,651 | 1,685,276 | 2,509,858 | 2,945,110 | 17.21% |
| Public Works | 3,334,440 | 3,123,608 | 3,232,104 | 2,044,451 | 2,899,000 | 3,481,370 | 7.71% |
| Community Development | 537,602 | 517,668 | 460,568 | 183,102 | 316,410 | 341,435 | -25.87% |
| Parking Services | 510,563 | 478,124 | 584,423 | 388,509 | 544,555 | 625,130 | 6.97% |
| Other Uses | 697,761 | 2,254,405 | 892,785 | 442,022 | 798,400 | 1,042,600 | 16.78% |
| Total General Fund Expenditures | <u>\$ 13,630,297</u> | <u>\$ 15,646,323</u> | <u>\$ 16,321,825</u> | <u>\$ 10,760,380</u> | <u>\$ 15,500,749</u> | <u>\$ 17,800,000</u> | 9.06% |
| Beginning Fund Balance | \$ 10,864,461 | \$ 12,940,022 | \$ 13,247,870 | | \$ 13,247,870 | \$ 12,519,413 | |
| Annual Income / (Loss) + Reserve | 2,008,820 | 2,766,539 | - | | 2,253,650 | - | |
| Reserved for Capital Projects | - | - | - | | - | (636,000) | |
| Adjustments for accruals | 66,741 | 7,633 | - | | - | - | |
| Transfer to Capital Fund - Subsequent Budget | - | (2,466,324) | - | | (2,982,107) | - | |
| Ending Fund Balance | <u>\$ 12,940,022</u> | <u>\$ 13,247,870</u> | <u>\$ 13,247,870</u> | | <u>\$ 12,519,413</u> | <u>\$ 11,883,413</u> | |

General Fund
Detailed Revenues

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|--------------------|-------------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Taxes | | | | | | | | |
| 31-1100 | General Property Tax | \$ 1,988,803 | \$ 2,102,509 | \$ 2,035,000 | \$ 1,606,654 | \$ 2,150,000 | \$ 2,100,000 | 3.19% |
| 31-1310 | Motor Vehicle Tax (MVT) | 25,314 | 5,947 | 7,500 | 3,804 | 7,500 | 7,500 | 0.00% |
| 31-1315 | MV Title Ad Valorem Tax (TAVT) | 123,012 | 147,808 | 110,000 | 113,318 | 165,000 | 125,000 | 13.64% |
| 31-1320 | Mobile Home Tax | 406 | 22 | 150 | - | 150 | 150 | 0.00% |
| 31-1340 | Recording Tax (Intangibles) | 84,697 | 56,032 | 70,000 | 14,509 | 45,000 | 45,000 | -35.71% |
| 31-1600 | Real Estate Transfer Tax | 39,997 | 36,411 | 25,000 | 16,535 | 30,000 | 25,000 | 0.00% |
| 31-1710 | Franchise Tax - Electric | 313,645 | 325,954 | 325,000 | 333,529 | 333,530 | 325,000 | 0.00% |
| 31-1750 | Franchise Tax - Cable | 146,429 | 150,999 | 145,000 | 77,429 | 155,000 | 150,000 | 3.45% |
| 31-1760 | Franchise Tax - Telephone | 6,096 | 5,906 | 5,750 | 3,382 | 6,500 | 6,500 | 13.04% |
| 31-3100 | Local Option Sales & Use Tax (LOST) | 1,552,719 | 1,871,577 | 1,500,000 | 1,155,742 | 1,850,000 | 1,850,000 | 23.33% |
| 31-3103 | Energy Excise Tax | 31,055 | 58,192 | 35,000 | 54,762 | 90,000 | 75,000 | 114.29% |
| 31-4200 | Alcoholic Beverage Excise Tax | 222,881 | 219,822 | 220,000 | 113,829 | 215,000 | 215,000 | -2.27% |
| 31-4300 | Local Alcoholic Beverage Tax | 208,859 | 256,142 | 200,000 | 135,532 | 225,000 | 225,000 | 12.50% |
| 31-6200 | Insurance Premium Tax | 242,780 | 247,662 | 240,000 | 253,285 | 253,285 | 250,000 | 4.17% |
| 31-4920 | Other Tax | 25 | 42 | 550 | 49 | 50 | 50 | -90.91% |
| | Total Taxes | 4,986,718 | 5,485,025 | 4,918,950 | 3,882,359 | 5,526,015 | 5,399,200 | 9.76% |
| Licenses & Permits | | | | | | | | |
| 32-1000 | Business & Occupational Licenses | 88,389 | 139,988 | 100,000 | 73,141 | 100,000 | 100,000 | 0.00% |
| 32-3000 | Regulatory Fees (Liquor & Beach) | 97,370 | 105,211 | 115,000 | 126,014 | 130,000 | 125,000 | 8.70% |
| 32-3101 | Building Permits & Inspections | 174,024 | 236,667 | 150,000 | 101,982 | 175,000 | 175,000 | 16.67% |
| 32-3200 | Film Permitting Fee | 9,150 | 18,425 | 10,000 | 19,150 | 20,000 | 20,000 | 100.00% |
| 32-3912 | Short-term Rental (STR) License | 151,300 | 465,074 | 425,000 | 525,000 | 575,000 | 575,000 | 35.29% |
| 32-3900 | Other Licenses & Permits | 4,000 | 3,079 | 8,000 | 4,618 | 5,500 | 5,500 | -31.25% |
| 32-2300 | Golf Cart Inspection | - | 8,020 | 5,500 | 3,060 | 5,500 | 5,500 | 0.00% |
| | Total Licenses & Permits | 524,233 | 976,464 | 813,500 | 852,965 | 1,011,000 | 1,006,000 | 23.66% |

General Fund
Detailed Revenues (cont.)

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|---------------------------|-----------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Intergovernmental Revenue | | | | | | | | |
| 33-4000 | State Governmental Grants | \$ 46,035 | \$ 50,773 | \$ 50,000 | \$ 52,126 | \$ 52,126 | \$ 50,000 | 0.00% |
| 33-6000 | Misc. Grant | 1,250 | - | - | 9,030 | 9,030 | - | 0.00% |
| | Total Intergovernmental Revenue | 47,285 | 50,773 | 50,000 | 61,156 | 61,156 | 50,000 | 0.00% |
| Charges for Services | | | | | | | | |
| 34-1400 | Printing / Duplication Charges | 1,592 | 1,484 | 2,000 | 1,527 | 1,575 | 2,000 | 0.00% |
| 34-2200 | Fire Protection Subscriptions | 12,235 | 16,640 | 22,000 | 15,071 | 16,500 | 20,000 | -9.09% |
| 34-2900 | Chatham Co. Salary Reimbursements | 99,406 | 152,713 | 195,000 | 146,046 | 195,000 | 195,000 | 0.00% |
| 34-4130 | Weigh scale & Recycling | 53,702 | 91,332 | 30,000 | 33,607 | 50,000 | 50,000 | 66.67% |
| 34-5416 | Parking Revenue | 5,796,430 | 6,200,392 | 6,135,000 | 3,018,650 | 6,300,000 | 6,900,000 | 12.47% |
| 34-6410 | Other Fees | 33,048 | 25,759 | 7,000 | 11,603 | 361,000 | 15,000 | 114.29% |
| 34-6900 | Beach Use | - | 8,100 | 5,500 | 35,900 | 40,000 | 15,000 | 100.00% |
| 34-7501 | City Facility Rentals | 21,825 | 37,175 | 25,000 | 18,850 | 25,000 | 35,000 | 40.00% |
| | Total Charges for Services | 6,018,238 | 6,533,595 | 6,421,500 | 3,281,254 | 6,989,075 | 7,232,000 | 12.62% |
| Fines & Forfeitures | | | | | | | | |
| 35-1170 | Police Fines | 387,494 | 276,552 | 350,000 | 170,853 | 275,000 | 300,000 | -14.29% |
| 35-1171 | Administrative Citations | 132,775 | 94,775 | 135,000 | 55,670 | 85,000 | 100,000 | -25.93% |
| 35-1174 | Court Costs | 133,947 | 86,687 | 125,000 | 61,871 | 85,000 | 85,000 | -32.00% |
| 35-1175 | Parking Fines | 484,874 | 471,564 | 375,000 | 309,584 | 425,000 | 425,000 | 13.33% |
| 35-1900 | Other Fines & Forfeitures | 18,634 | - | 7,500 | - | 2,500 | 2,500 | -66.67% |
| | Total Fines & Forfeitures | 1,157,724 | 929,578 | 992,500 | 597,978 | 872,500 | 912,500 | -8.06% |

General Fund
Detailed Revenues (cont.)

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-------------------------|--------------------------------|----------------------|----------------------|---------------------------|----------------------|----------------------|----------------------|--------------------|
| Miscellaneous Revenue | | | | | | | | |
| 36-1000 | Investment Income | \$ 7,316 | \$ 13,135 | \$ 15,000 | \$ 197,526 | \$ 225,000 | \$ 150,000 | 900.00% |
| 37-1010 | Main street Sponsorship | - | - | 5,000 | 8,393 | 8,393 | 5,000 | 0.00% |
| 37-1200 | Wellness Contribution | 10,000 | 10,000 | 30,000 | - | 30,000 | 30,000 | 0.00% |
| 38-1003 | Lease - Shrine Club | 1,615 | 1,982 | 1,900 | 1,285 | 1,950 | 2,025 | 6.58% |
| 38-1006 | Lease - North Beach Grill | 60,500 | 71,830 | 66,000 | 38,320 | 56,975 | 58,000 | -12.12% |
| 38-1008 | Lease - North Beach Concession | 13,200 | 15,600 | 14,400 | 9,852 | 14,835 | 15,275 | 6.08% |
| 38-9003 | Miscellaneous Revenue | 86,434 | 21,126 | 50,000 | 5,192 | 7,500 | 15,000 | -70.00% |
| | Total Miscellaneous Revenue | 179,065 | 133,673 | 182,300 | 260,568 | 344,653 | 275,300 | 51.01% |
| Other Financing Sources | | | | | | | | |
| 39-1200 | Transfer from other funds | 2,280,246 | 3,372,456 | 2,750,000 | 1,699,097 | 2,950,000 | 2,925,000 | 6.36% |
| 39-2100 | Sale of Capital Assets | 3,397 | 125,000 | 25,000 | - | - | - | -100.00% |
| 39-1300 | Applied General Fund Reserve | - | - | 168,075 | - | - | - | 0.00% |
| | Total Other Financing Sources | 2,283,643 | 3,497,456 | 2,943,075 | 1,699,097 | 2,950,000 | 2,925,000 | -0.61% |
| | Total General Fund Revenue | \$ 15,196,906 | \$ 17,606,564 | \$ 16,321,825 | \$ 10,635,377 | \$ 17,754,399 | \$ 17,800,000 | 9.06% |

Page Intentionally Left Blank

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. 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)

Strategic Goal Initiatives:

- Prioritize capitalize projects to help guide staff in the development of the five-year capital improvement plan
- Continue management of a beach re-nourishment plan
- Develop plan to improve litter removal on the beach and parks

General Fund Expenditures
City Council - 1110

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------|-------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Council Salaries | \$ 37,200 | \$ 37,200 | \$ 37,200 | \$ 27,900 | \$ 37,200 | \$ 37,200 | 0.00% |
| 51-1400 | Employee Other Benefits | 8,400 | 8,400 | 8,400 | 6,300 | 8,400 | 8,400 | 0.00% |
| 51-2100 | Insurance Benefits | 482 | 612 | 500 | 389 | 500 | 500 | 0.00% |
| 51-2200 | FICA Taxes | 3,488 | 3,488 | 3,490 | 2,616 | 3,490 | 3,490 | 0.00% |
| | Total Personnel | 49,570 | 49,700 | 49,590 | 37,205 | 49,590 | 49,590 | 0.00% |
| Services | | | | | | | | |
| 52-1200 | Legal | 347,079 | 286,869 | 440,000 | 247,054 | 450,000 | 250,000 | -43.18% |
| 52-1204 | Ethics Committee | 5,740 | 1,940 | 1,500 | 780 | 1,500 | 1,500 | 0.00% |
| 52-3500 | Travel & Training | 500 | 15,474 | 20,000 | 17,645 | 30,000 | 30,000 | 50.00% (1) |
| 52-3600 | Dues & Membership | 6,704 | 14,860 | 14,900 | 13,914 | 14,000 | 14,000 | -6.04% |
| | Total Services | 360,023 | 319,143 | 476,400 | 279,393 | 495,500 | 295,500 | -37.97% |
| Supplies | | | | | | | | |
| 53-1100 | Supplies | 8,701 | 9,678 | 8,200 | 5,673 | 9,000 | 9,000 | 9.76% |
| | Total Supplies | 8,701 | 9,678 | 8,200 | 5,673 | 9,000 | 9,000 | 9.76% |
| | Total City Council | 418,294 | 378,521 | 534,190 | 322,271 | 554,090 | 354,090 | -33.71% |

Significant Variances Explanation:

(1) Increase for additional class costs and newly elected officials training

General Fund: Clerk of Council

Department Description:

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

Services:

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

Personnel:

- Clerk of Council

General Fund Expenditures
Clerk of Council - 1130

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------|-------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 63,215 | \$ 68,643 | \$ 71,330 | \$ 53,497 | \$ 71,330 | \$ 83,920 | 17.65% |
| 51-1400 | Employee Other Benefits | 2,450 | 4,400 | 5,910 | 3,585 | 4,710 | 4,650 | -21.32% |
| 51-2100 | Insurance Benefits | 9,284 | 9,324 | 10,098 | 7,597 | 11,130 | 10,860 | 7.55% |
| 51-2200 | FICA Taxes | 4,863 | 5,434 | 5,909 | 4,263 | 5,820 | 6,775 | 14.66% |
| 51-2400 | Retirement | 5,373 | 3,652 | 3,736 | 2,569 | 3,430 | 6,250 | 67.29% |
| | Total Personnel | 85,185 | 91,453 | 96,983 | 71,511 | 96,420 | 112,455 | 15.95% |
| Services | | | | | | | | |
| 52-1125 | Election Expense | - | 2,483 | 750 | - | - | 3,250 | 333.33% |
| 52-1300 | Contract Services | - | - | 4,000 | - | - | 8,750 | 100.00% (2) |
| 52-3500 | Travel & Training | 2,942 | 6,311 | 4,500 | 4,295 | 4,500 | 5,500 | 22.22% (1) |
| 52-3600 | Dues & Membership | 305 | 428 | 400 | 229 | 400 | 400 | 0.00% |
| 52-3930 | Record Management | 13,017 | 7,272 | 7,300 | 4,852 | 6,000 | 5,500 | -24.66% |
| | Total Services | 16,264 | 16,494 | 16,950 | 9,376 | 10,900 | 23,400 | 38.05% |
| Supplies | | | | | | | | |
| 53-1100 | Supplies | 2,395 | 2,265 | 4,050 | 1,123 | 4,050 | 4,050 | 0.00% |
| 53-1700 | Other - Junior | 6,766 | 2,890 | 10,000 | 4,605 | 10,000 | 10,000 | 0.00% |
| | Total Supplies | 9,161 | 5,155 | 14,050 | 5,728 | 14,050 | 14,050 | 0.00% |
| | Total Clerk of Council | 110,610 | 113,102 | 127,983 | 86,615 | 121,370 | 149,905 | 17.13% |

Significant Variances Explanation:

- (1) Increase for additional training costs
- (2) Professional cleaning added to City Hall, software costs previously accounted for in IT allocated to individual departments

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. Communications & Outreach acts as the public information officers and is the main communication connection between City Council, staff, residents, visitors and businesses.

Services:

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

Personnel:

- | | |
|---|------------------------------|
| • City Manager | • Main Street Manager |
| • Assistant City Manager / Communications | • Receptionist |
| • Facilities / Special Events Coordinator | • Sustainability Coordinator |

Department Focus:

Coordinate with departments to assure that resources are used effectively to accomplish the goals established by the City Council, and departments have the resources they need to accomplish these goals.

General Fund: City Manager (continued)

Strategic Plan Initiatives:

- Assist the Mayor & City Council in the development of strategic plan
- Develop plan with department heads that reflect the Council goals
- Develop a plan for future beach nourishment
- Develop a budget that reflects the strategic plan
- Create budget narrative that demonstrates how the budget reflects strategic plan
- Assist the Mayor & City Council in development of improved policy process
- Formalize committee membership with Mayor
- Formalize agenda process
- Include public comments section at public meetings
- Focus committee work on the strategic plan
- Increase public relations and marketing of City accomplishments
- Improve customer experience

General Fund Expenditures
City Manager - 1320

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------|-------------------------|----------------|----------------|---------------------------|----------------|-------------------|------------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 169,739 | \$ 240,546 | \$ 344,121 | \$ 250,770 | \$ 374,875 | \$ 427,900 | 24.35% |
| 51-1400 | Employee Other Benefits | 4,700 | 9,265 | 14,917 | 10,133 | 14,450 | 13,650 | -8.49% |
| 51-2100 | Insurance Benefits | 27,841 | 31,020 | 50,175 | 41,007 | 67,325 | 73,920 | 47.32% |
| 51-2200 | FICA Taxes | 13,014 | 18,856 | 26,825 | 19,774 | 29,785 | 33,780 | 25.93% |
| 51-2400 | Retirement | 14,660 | 7,955 | 18,671 | 12,838 | 17,125 | 31,250 | 67.37% |
| | Total Personnel | 229,954 | 307,642 | 454,709 | 334,522 | 503,560 | 580,500 | 27.66% |
| Services | | | | | | | | |
| 52-1200 | Contract Services | 87,489 | 64,344 | 177,100 | 148,853 | 180,000 | 372,000 | 110.05% (1) |
| 52-1260 | South Beach District | 32,238 | 32,290 | 46,600 | 43,883 | 46,600 | 76,500 | 64.16% (2) |
| 52-1265 | Main Street | 24,606 | 69,077 | 88,200 | 22,194 | 77,750 | 93,250 | 5.73% (3) |
| 52-3500 | Travel & Training | 908 | 5,976 | 5,300 | 4,245 | 6,600 | 13,750 | 159.43% (4) |
| 52-3600 | Dues & Membership | 1,771 | 2,410 | 4,400 | 5,007 | 6,000 | 4,400 | 0.00% |
| | Total Services | 147,012 | 174,097 | 321,600 | 224,182 | 316,950 | 559,900 | 74.10% |
| Supplies | | | | | | | | |
| 53-1100 | Supplies | 12,004 | 6,118 | 27,000 | 12,511 | 27,000 | 25,000 | -7.41% |
| | Total Supplies | 12,004 | 6,118 | 27,000 | 12,511 | 27,000 | 25,000 | -7.41% |
| Capital | | | | | | | | |
| 54-1410 | Other Capital | 12,169 | - | - | - | - | - | 0.00% |
| | Total Capital | 12,169 | - | - | - | - | - | 0.00% |
| | Total City Manager | <u>401,139</u> | <u>487,857</u> | <u>803,309</u> | <u>571,215</u> | <u>847,510</u> | <u>1,165,400</u> | 45.07% |

Significant Variances Explanation:

- (1) Costs increased for consultants, website management, workforce housing study, sentiment survey and federal advocacy, and market analysis
- (2) Increase in amount of decorations and labor for murals, addition of annual pressure washing
- (3) Expansion of Historic Preservation Program that has not been funded since 2020. Other increases include Council requested lift station artwork, as well as increase in special events and seasonal staff for special events and festivities
- (4) Additional staff added to City Manager department increasing annual training costs

General Fund Expenditures

Expenditure Detail - City Manager

1300 - Contract Services

| | |
|--|---------|
| Grant Coordination | 100,000 |
| Misc Contract Services | 25,000 |
| Resource Land Consultants | 1,500 |
| Beach Tilling (Brandon Thull) | 13,000 |
| Hamilton Administrative Services | 42,000 |
| Professional Photography Services | 4,400 |
| Website Upgrade Phase II - Granicus Engagement HQ | 13,000 |
| Foot Traffic Software - Placer.ai | 14,000 |
| Workforce Housing Study & Business Market Analysis | 45,000 |
| Resident Sentiment Survey - POLCO | 38,000 |
| Dredge Material - Kilpatrick Townsend LLC | 6,500 |
| Agenda Management Software - Granicus Peak | 5,000 |
| Plan It Project Management Software | 600 |
| Federal Advocacy-Warwick Consultants | 60,000 |
| Guard House Bi-Weekly Cleaning - Totally Toxic Free Cleaning | 4,000 |
| Total | 372,000 |

1260 - South Beach District

| | |
|---------------------------------|--------|
| Pressure washing | 15,000 |
| Fireworks - 4th of July sponsor | 30,000 |
| Landscaping | 16,500 |
| Decorations | 15,000 |
| Total | 76,500 |

1265 - Mainstreet

| | |
|--|--------|
| Board training and education | 6,500 |
| Professional development | 3,000 |
| Travel | 5,000 |
| Advertising and promotions | 11,000 |
| Operational | 2,500 |
| Dues and memberships | 1,500 |
| Special events | 30,000 |
| Design projects | 7,000 |
| Historic Preservation Committee | 15,250 |
| Contract services - Downtown Development | 11,500 |
| Total | 93,250 |

General Fund: Finance

Department Description:

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

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 short term rental activity;
- Management of room tax collection;
- Management of business and alcohol licensing.

Personnel:

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

General Fund: Finance (continued)

Department Focus:

Connect all departments to tell the financial story of the City.

Strategic Plan Initiatives:

- Management of the financial plan for the five year capital improvement plan
- Gather data for Government Finance Officer Association's budget and financial award
- Establish fund balance policy and assess the remainder of internal financial policies
- Improve communication with public
- Maintain and improve service levels

General Fund Expenditures
Finance - 1510

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------|--------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 120,332 | \$ 303,760 | \$ 334,579 | \$ 244,823 | \$ 316,535 | \$ 361,765 | 8.13% |
| 51-1300 | Overtime | 20,211 | 21,147 | 3,476 | 9,262 | 15,000 | 5,050 | 45.28% |
| 51-1400 | Employee Other Benefits | 8,875 | 14,373 | 19,913 | 12,044 | 14,725 | 14,515 | -27.11% |
| 51-2100 | Insurance Benefits | 53,669 | 50,068 | 63,265 | 46,601 | 61,600 | 68,475 | 8.24% |
| 51-2200 | FICA Taxes | 26,450 | 25,769 | 27,386 | 20,218 | 26,490 | 29,170 | 6.51% |
| 51-2400 | Retirement | 20,529 | 17,202 | 28,616 | 19,676 | 26,235 | 31,250 | 9.20% |
| | Total Personnel | 250,066 | 432,319 | 477,235 | 352,624 | 460,585 | 510,225 | 6.91% |
| Services | | | | | | | | |
| 52-1300 | Contract Services | 47,639 | 62,937 | 190,500 | 175,954 | 177,775 | 221,270 | 16.15% (1) |
| 52-3100 | Property & Liability Insurance | 241,601 | 159,710 | 158,306 | 132,176 | 160,000 | 176,145 | 11.27% (2) |
| 52-5500 | Insurance Deductibles | 16,052 | 13,513 | 15,000 | - | - | 15,000 | 0.00% |
| 52-3300 | Public Notices | 720 | 2,706 | 5,000 | 548 | 2,500 | 2,500 | -50.00% |
| 52-3500 | Travel & Training | 549 | 2,111 | 8,000 | 5,054 | 7,500 | 6,750 | -15.63% |
| 52-3600 | Dues & Membership | 1,593 | 250 | 1,200 | 838 | 1,275 | 1,500 | 25.00% |
| 52-3990 | CC & Bank Service Charges | 323,057 | 359,951 | 275,000 | 229,980 | 330,000 | 275,000 | 0.00% |
| | Total Services | 631,211 | 601,178 | 653,006 | 544,550 | 679,050 | 698,165 | 6.92% |
| Supplies | | | | | | | | |
| 53-1100 | Supplies & Equipment | 15,437 | 6,891 | 11,500 | 9,536 | 11,500 | 8,500 | -26.09% |
| 52-3220 | Postage & Freight | 9,594 | 7,856 | 8,000 | 5,627 | 8,000 | 7,500 | -6.25% |
| | Total Supplies | 25,031 | 14,747 | 19,500 | 15,163 | 19,500 | 16,000 | -17.95% |
| | Total Finance | 906,308 | 1,048,244 | 1,149,741 | 912,337 | 1,159,135 | 1,224,390 | 6.49% |

Significant Variances Explanation:

- (1) Increase in STR compliance software fees
- (2) Increase in property and liability insurance premiums

General Fund Expenditures Expenditure Detail - Finance

1300 - Contract Services

| | |
|--|------------|
| Audit | 47,335 |
| County Tax Administration | 25,000 |
| Armored Car Service | 6,000 |
| Host Compliance (STVR management system) | 130,000 |
| Financial Software Annual Service Cost | 12,435 |
| Other | <u>500</u> |
| Total | 221,270 |

3500 - Travel & Training

| | |
|--------------------------------|------------|
| GFOA Conference | 500 |
| GAAP Updates | 2,000 |
| GGFOA Conference (5 employees) | 4,000 |
| Payroll and AP Training | <u>250</u> |
| Total | 6,750 |

3600 - Dues & Membership

| | |
|-----------------------------|------------|
| GFOA | 500 |
| AICPA | 500 |
| Georgia State Organizations | <u>500</u> |
| Total | 1,500 |

1100 - Supplies

| | |
|-------------------------------|------------|
| Banking and security supplies | 3,000 |
| Computer Supplies | 1,000 |
| Office Supplies | 4,000 |
| Other | <u>500</u> |
| Total | 8,500 |

General Fund: Information Technology

Department Description:

The Information Technology Department is responsible for ensuring the technological integrity of the City through the maintenance and management of all hardware and software equipment and services.

Services:

- Management of all network equipment;
- Management of all software;
- Maintenance and support of all City computers;
- User support for all department level systems;
- Management of public safety network equipment;
- Management of technology related contracts.

Personnel:

- IT Director
- IT Support Specialist

Department Focus:

To meet the needs of internal and external customers by providing cyber security, end user support, communication and information.

Strategic Plan Initiatives:

- Improve GIS services
- Continue five year service plan and implementation
- Improve and expand public WIFI access
- Consolidation of all security camera systems
- Maintain and improve service levels

General Fund Expenditures
Information Technology - 1535

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------|------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 132,654 | \$ 127,208 | \$ 123,554 | \$ 91,061 | \$ 123,555 | \$ 143,610 | 16.23% |
| 51-1300 | Overtime | 2,054 | 2,031 | 1,365 | 2,466 | 2,500 | 2,500 | 83.15% |
| 51-1400 | Employee Other Benefits | 7,125 | 10,245 | 13,157 | 8,425 | 10,775 | 12,525 | -4.80% |
| 51-2100 | Insurance Benefits | 27,215 | 21,243 | 17,151 | 12,285 | 17,150 | 18,450 | 7.57% |
| 51-2200 | FICA Taxes | 10,524 | 11,009 | 10,563 | 7,848 | 10,465 | 12,150 | 15.02% |
| 51-2400 | Retirement | 16,041 | 10,942 | 7,468 | 5,135 | 6,850 | 6,250 | -16.31% |
| | Total Personnel | 195,613 | 182,678 | 173,258 | 127,220 | 171,295 | 195,485 | 12.83% |
| Services | | | | | | | | |
| 52-1300 | Contract Services / Software | 501,381 | 716,118 | 650,000 | 443,430 | 600,000 | 500,000 | -23.08% (1) |
| 52-2200 | Equipment Maintenance | 8,688 | 15,141 | 5,000 | 4,502 | 5,500 | 7,500 | 50.00% |
| 52-2320 | Equipment Rental | 23,217 | 20,458 | 15,000 | 10,776 | 15,000 | 15,000 | 0.00% |
| 52-3500 | Travel & Training | 436 | 54 | - | - | - | - | 0.00% |
| | Total Services | 533,722 | 751,771 | 670,000 | 458,708 | 620,500 | 522,500 | -22.01% |
| Supplies | | | | | | | | |
| 53-1100 | Supplies & Equipment | 328 | 5,303 | 10,000 | 4,359 | 5,500 | 10,000 | 0.00% |
| 53-1600 | Equipment | 58,498 | 115,979 | 60,000 | 40,346 | 50,000 | 15,000 | -75.00% |
| | Total Supplies | 58,826 | 121,282 | 70,000 | 44,705 | 55,500 | 25,000 | -64.29% |
| | Total Information Technology | 788,161 | 1,055,731 | 913,258 | 630,633 | 847,295 | 742,985 | -18.64% |

Significant Variances Explanation:

(1) Department specific software allocated to individual departments

General Fund Expenditures

Expenditure Detail - Information Technology

1300 - Contract Services

| | |
|-------------------|---------------|
| Phone / Internet | 225,000 |
| Network contracts | 210,000 |
| Website contracts | <u>65,000</u> |
| Total | 500,000 |

1100 - Supplies

| | |
|-------------------|--------------|
| Office supplies | 5,000 |
| Computer supplies | <u>5,000</u> |
| Total | 10,000 |

1600 - Small Equipment

| | |
|-------------------------|--------------|
| Computers & accessories | 10,000 |
| Office equipment | <u>5,000</u> |
| Total | 15,000 |

Page Intentionally Left Blank

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

Department Focus:

Assist departments attract, promote and retain talent

Strategic Plan Initiatives:

- Update City's Policy & Procedure manual
- Upgrade and improve training and development for City employees
- Develop plan to improve human resource function

General Fund Expenditures
Human Resources - 1540

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------|--------------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 91,950 | \$ 68,043 | \$ 127,242 | \$ 65,497 | \$ 98,000 | \$ 144,095 | 13.24% |
| 51-1400 | Employee Other Benefits | 2,775 | 3,646 | 7,330 | 2,704 | 3,950 | 4,795 | -34.58% |
| 51-2100 | Insurance Benefits | 12,544 | 12,117 | 23,621 | 9,829 | 13,325 | 27,310 | 15.62% |
| 51-2200 | FICA Taxes | 7,768 | 5,417 | 10,288 | 5,166 | 8,825 | 11,390 | 10.71% |
| 51-2400 | Retirement | 7,045 | 3,931 | 7,468 | 5,135 | 6,875 | 6,250 | -16.31% |
| | Total Personnel | 122,082 | 93,154 | 175,949 | 88,331 | 130,975 | 193,840 | 10.17% |
| Services | | | | | | | | |
| 52-1300 | Contract Services | 62,482 | 35,693 | 73,500 | 50,079 | 55,000 | 55,000 | -25.17% |
| 52-2700 | Workers Compensation Insurance | 216,990 | 182,934 | 156,000 | 178,527 | 178,527 | 182,020 | 16.68% (2) |
| 52-3500 | Travel & Training | 9,900 | 15,777 | 27,400 | 435 | 3,500 | 15,000 | -45.26% |
| 52-3600 | Dues & Membership | 928 | 269 | 1,200 | 539 | 1,200 | 1,200 | 0.00% |
| 52-2900 | Employee Wellness & Benefit Programs | 23,164 | 12,687 | 35,000 | 9,727 | 35,000 | 40,000 | 14.29% (1) |
| | Total Services | 313,464 | 247,360 | 293,100 | 239,307 | 273,227 | 293,220 | 0.04% |
| Supplies | | | | | | | | |
| 53-1100 | Supplies | 903 | 610 | 3,000 | 1,085 | 2,500 | 3,000 | 0.00% |
| 53-1700 | Other - United Way Contribution | - | 18,461 | 18,685 | 2,178 | 2,500 | 2,500 | -86.62% |
| | Total Supplies | 903 | 19,071 | 21,685 | 3,263 | 5,000 | 5,500 | -74.64% |
| | Total Human Resources | 436,449 | 359,585 | 490,734 | 330,901 | 409,202 | 492,560 | 0.37% |

Significant Variances Explanation:

- (1) Increase in employee training programs
- (2) Increase in premium for workers compensation coverage

General Fund Expenditures

Expenditure Detail - Human Resources

1300 - Contract Services

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

2900 - Employee Wellness & Benefit Programs

| | |
|--|---------------|
| Employee Annual Training | 11,000 |
| Employee Appreciation Lunches and Awards | 14,500 |
| Wellness Program Supplies | <u>14,500</u> |
| Total | 40,000 ** |

**\$30,000 funded from United Healthcare

Page Intentionally Left Blank

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

Strategic Plan Initiatives:

- Continue adjudication study to ensure fair and equitable practices.
- Staying current with Georgia state laws governing municipal courts.
- Develop and recommend municipal court policies
- Create premier working environment for staff

General Fund Expenditures
Municipal Court - 2650

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------|-------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 158,481 | \$ 171,197 | \$ 178,837 | \$ 130,584 | \$ 178,320 | \$ 207,910 | 16.26% |
| 51-1300 | Overtime | 81 | 269 | 500 | 707 | 750 | 750 | 50.00% |
| 51-1400 | Employee Other Benefits | 6,950 | 13,960 | 12,200 | 7,875 | 10,000 | 8,550 | -29.92% |
| 51-2100 | Insurance Benefits | 27,908 | 27,965 | 30,119 | 22,409 | 35,380 | 32,580 | 8.17% |
| 51-2200 | FICA Taxes | 12,363 | 14,102 | 14,653 | 10,748 | 14,475 | 16,615 | 13.39% |
| 51-2400 | Retirement | 13,964 | 10,596 | 11,198 | 7,700 | 10,275 | 12,500 | 11.63% |
| | Total Personnel | 219,747 | 238,089 | 247,507 | 180,023 | 249,200 | 278,905 | 12.69% |
| Services | | | | | | | | |
| 52-1300 | Contract Services | 8,095 | 5,764 | 6,300 | 5,737 | 6,300 | 11,800 | 87.30% |
| 52-1101 | Judge | 2,400 | 2,400 | 2,400 | 1,800 | 2,400 | 2,400 | 0.00% |
| 52-1211 | Attorney(s) | 14,179 | 16,579 | 22,450 | 11,329 | 19,730 | 22,800 | 1.56% |
| 52-3500 | Travel & Training | 1,009 | 1,186 | 7,500 | 4,852 | 7,000 | 14,600 | 94.67% |
| 52-3600 | Dues & Membership | 370 | 340 | 550 | 465 | 400 | 550 | 0.00% |
| | Total Services | 26,053 | 26,269 | 39,200 | 24,183 | 35,830 | 52,150 | 33.04% |
| Supplies | | | | | | | | |
| 53-1100 | Supplies | 4,318 | 6,292 | 4,900 | 2,742 | 4,500 | 6,500 | 32.65% |
| | Total Supplies | 4,318 | 6,292 | 4,900 | 2,742 | 4,500 | 6,500 | 32.65% |
| | Total Municipal Court | 250,118 | 270,650 | 291,607 | 206,948 | 289,530 | 337,555 | 15.76% |

Significant Variances Explanation:
None

General Fund Expenditures

Expenditure Detail - Municipal Court

1000 - Contract Services

| | |
|---------------|--------------|
| Interpreter | 800 |
| Armored car | 10,000 |
| Miscellaneous | <u>1,000</u> |
| Total | 11,800 |

1100 - Supplies

| | |
|-----------------|--------------|
| Uniforms | 500 |
| Books | 2,500 |
| Office supplies | <u>3,500</u> |
| Total | 6,500 |

1211 - Attorneys

| | |
|-----------------|--------------|
| Public Defender | 18,000 |
| Solicitor | <u>4,800</u> |
| Total | 22,800 |

3500 - Travel and Training

| | |
|-------------------------------|---------------|
| State Training - Clerks | 2,400 |
| State Training/Travel - Judge | 1,200 |
| Command College - Clerk | <u>11,000</u> |
| Total | 14,600 |

3600 - Dues

| | |
|----------|------------|
| Judge | 200 |
| Clerks | 200 |
| Director | <u>150</u> |
| Total | 550 |

Page Intentionally Left Blank

General Fund: Police & Code Enforcement

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;
- Code enforcement.

Personnel:

- | | | |
|--------------------------------|-----------------------|------------------------|
| • Chief | • Sergeants (6) | • Code Enforcement (8) |
| • Assistant Chief | • Marshal | |
| • Majors (2) | • Corporal (4) | |
| • Lieutenants (3) | • Senior Officers (2) | |
| • Office / Records Coordinator | • Officers (12) | |

Note: The Police Department is authorized for two additional police officer positions once current vacancies are filled. A budget amendment for the two positions will be requested for funding at that time.

Strategic Plan Initiatives:

- Maintain state certification
- Fill all patrol vacancies
- Increase training opportunities for staff
- Increase the use of technology
- Improve the condition of fleet vehicles
- Develop and improve community outreach programs

General Fund Expenditures
Police & Code Enforcement - 3210

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------------------|---------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 1,916,383 | \$ 2,114,506 | \$ 2,425,923 | \$ 1,672,551 | \$ 2,350,000 | \$ 2,677,335 | 10.36% |
| 51-1300 | Overtime | 139,801 | 165,634 | 90,000 | 156,564 | 175,000 | 90,000 | 0.00% |
| 51-1400 | Employee Other Benefits | 9,600 | 31,810 | 81,540 | 40,230 | 49,650 | 126,250 | 54.83% |
| 51-2100 | Insurance Benefits | 315,469 | 331,094 | 483,988 | 325,646 | 440,395 | 525,740 | 8.63% |
| 51-2200 | FICA Taxes | 155,800 | 164,716 | 198,702 | 142,743 | 196,960 | 221,360 | 11.40% |
| 51-2400 | Retirement | 122,185 | 132,589 | 160,552 | 115,614 | 154,125 | 162,500 | 1.21% |
| | Total Personnel | 2,659,238 | 2,940,349 | 3,440,705 | 2,453,348 | 3,366,130 | 3,803,185 | 10.54% |
| Services | | | | | | | | |
| 52-1300 | Contract Services | 107,986 | 199,002 | 239,592 | 139,912 | 239,590 | 325,115 | 35.70% (1) |
| 52-1195 | Code Enforcement | - | 38,918 | 81,300 | 59,216 | 75,100 | 79,400 | -2.34% (2) |
| 52-2201 | Building Maintenance | 8,548 | 21,518 | 15,000 | 8,125 | 15,000 | 15,000 | 0.00% |
| 52-2200 | Vehicle / Equipment Maintenance | 5,449 | 6,706 | 8,000 | 5,062 | 5,500 | 20,000 | 150.00% (3) |
| 52-2320 | Vehicle / Equipment Lease(s) | 98,416 | 108,885 | 264,200 | 133,278 | 214,200 | 275,000 | 4.09% |
| 52-3500 | Travel & Training | 34,230 | 44,808 | 56,000 | 47,292 | 56,000 | 70,000 | 25.00% (4) |
| 52-3600 | Dues & Membership | 1,838 | 4,274 | 4,000 | 1,155 | 4,000 | 4,000 | 0.00% |
| | Total Services | 256,467 | 424,111 | 668,092 | 394,040 | 609,390 | 788,515 | 18.02% |
| Supplies & Other Items | | | | | | | | |
| 53-1100 | Supplies | 38,391 | 64,015 | 41,975 | 36,949 | 36,975 | 29,000 | -30.91% |
| 53-1115 | Ammunition | 8,173 | 11,381 | 11,500 | 8,073 | 11,500 | 11,500 | 0.00% |
| 53-1600 | Equipment | 95,532 | 40,395 | 88,700 | 19,183 | 102,900 | 185,270 | 108.87% (5) |
| 53-1270 | Fuel | 61,485 | 92,497 | 70,000 | 42,071 | 70,000 | 70,000 | 0.00% |
| 53-1700 | Community Police Programs | 5,373 | - | 7,500 | 2,436 | 7,500 | 10,000 | 33.33% |
| | Total Supplies | 208,954 | 208,288 | 219,675 | 108,712 | 228,875 | 305,770 | 39.19% |

General Fund Expenditures
Police & Code Enforcement - 3210 (continued)

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|---------|---------------------------------|------------------|------------------|---------------------------|------------------|-------------------|------------------|--------------------|
| | Capital | | | | | | | |
| 54-2100 | Vehicles & Equipment | 104,390 | - | - | - | - | - | 0.00% |
| | Total Capital | 104,390 | - | - | - | - | - | 0.00% |
| | Total Police & Code Enforcement | <u>3,229,049</u> | <u>3,572,748</u> | <u>4,328,472</u> | <u>2,956,100</u> | <u>4,204,395</u> | <u>4,897,470</u> | 13.15% |

Significant Variances Explanation:

- (1) Costs for software support and cameras have significantly increased
- (2) Increase for code enforcement portion of software
- (3) Vehicle maintenance costs previously were accounted for in public works budget, allocated to department budgets going forward
- (4) Increased training costs and costs associated with new police officers
- (5) Added equipment, uniform and gear costs for additional police officers

General Fund Expenditures
Expenditure Detail - Police & Code Enforcement

| | |
|------------------------------|---------|
| 1300 - Contract Services | |
| Armored Car Service | 5,400 |
| Axon Cameras - Body & Taser | 65,430 |
| Axon Cameras - Drones | 27,960 |
| Axon Cameras - Fleet | 72,782 |
| CLEAR Software | 2,835 |
| Cloud Gavel Warrant Software | 1,700 |
| Champion Fire | 2,730 |
| Flock cameras | 65,000 |
| GTA | 4,916 |
| Janitorial | 9,000 |
| LEADS | 3,245 |
| NetMotion | 16,072 |
| PowerDMS | 6,600 |
| SSI | 37,280 |
| State Certification | 375 |
| Vector Solutions | 1,790 |
| Vigilant | 2,000 |
| Total | 325,115 |

| | |
|---|--------|
| 1195 - Code Enforcement | |
| Animal services equipment | 1,500 |
| Contract Services (including software) | 32,100 |
| Travel & training | 18,000 |
| Dues & memberships | 1,500 |
| Supplies & uniforms | 8,000 |
| Shipping & postage | 200 |
| Equipment | 18,100 |
| Total | 79,400 |

| | |
|-----------------------------|--------|
| 2201 - Building Maintenance | |
| Generator | 7,500 |
| Sally Port | 7,500 |
| Total | 15,000 |

| | |
|-----------------|--------|
| 1100 - Supplies | |
| Custodial | 9,000 |
| General | 16,000 |
| Investigations | 2,500 |
| Other | 1,500 |
| Total | 29,000 |

| | |
|---|--------|
| 3500 - Travel & Training | |
| Hotels & travel | 35,000 |
| Conferences & academy (FBI, GACP, POAG) | 14,000 |
| Firearm training | 12,000 |
| New hire physicals and training | 9,000 |
| Total | 70,000 |

| | |
|----------------------|---------|
| 1600 - Equipment | |
| Body Armor | 12,895 |
| Gear | 50,000 |
| LIDAR | 4,500 |
| Uniforms | 44,000 |
| Protective equipment | 23,875 |
| Radios | 40,000 |
| Other equipment | 10,000 |
| Total | 185,270 |

| | |
|----------------------------------|--------|
| 1700 - Community Police Programs | |
| Community Outreach | 8,000 |
| Recruitment | 2,000 |
| Total | 10,000 |

General Fund: Fire & Beach Safety

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 beach safety.

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;
- Management of ISO Class rating;
- Emergency Management

Personnel:

- Chief
- Assistant Fire Chief
- Captain / Special Operations
- Sergeant / Special Operations
- Lieutenant (3)
- Sergeant (3)
- Firefighters (13)
- Seasonal Lifeguards

General Fund: Fire & Beach Safety (continued)

Department Focus:

Provide emergency response to high risk, low frequency events, beach safety, EMS and emergency management

Strategic Plan Initiatives:

- Improve Fire Station living conditions
- Improve ocean rescue services
- Improve City's ISO rating
- Implement fire prevention practices for the City and local businesses
- Maintain and improve EMS service
- Maintain and improve emergency management

General Fund Expenditures
Fire & Beach Safety - 3510

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------------------|---------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 899,773 | \$ 942,225 | \$ 1,232,567 | \$ 937,265 | \$ 1,287,300 | \$ 1,581,760 | 28.33% |
| 51-1200 | Part-time / Seasonal Wages | 336,165 | 276,161 | 315,000 | 96,821 | 250,000 | 250,000 | -20.63% |
| 51-1300 | Overtime | 151,739 | 130,788 | 90,000 | 90,438 | 121,500 | 90,000 | 0.00% |
| 51-1400 | Employee Other Benefits | 15,725 | 14,133 | 37,500 | 23,124 | 37,500 | 42,750 | 14.00% |
| 51-2100 | Insurance Benefits | 177,444 | 178,181 | 266,296 | 181,784 | 241,785 | 277,150 | 4.08% |
| 51-2200 | FICA Taxes | 106,259 | 97,268 | 128,143 | 87,569 | 129,773 | 150,200 | 17.21% |
| 51-2400 | Retirement | 29,230 | 62,752 | 82,145 | 56,482 | 75,500 | 93,750 | 14.13% |
| 51-2500 | Firefighters Pension Fund | 7,925 | 3,525 | 8,000 | 6,325 | 7,500 | 7,500 | -6.25% |
| | Total Personnel | 1,724,260 | 1,705,033 | 2,159,651 | 1,479,808 | 2,150,858 | 2,493,110 | 15.44% |
| Services | | | | | | | | |
| 52-2200 | Vehicle & Equipment Maintenance | 33,953 | 56,614 | 35,000 | 30,580 | 34,000 | 65,000 | 85.71% (1) |
| 52-2201 | Building Maintenance | 6,804 | 9,199 | 35,000 | 17,881 | 35,000 | 50,000 | 42.86% (2) |
| 52-2320 | Vehicle Lease(s) | 7,365 | 6,370 | 7,000 | 6,254 | 7,500 | 7,000 | 0.00% |
| 52-3500 | Travel & Training | 14,102 | 23,887 | 45,000 | 33,390 | 35,000 | 55,000 | 22.22% (3) |
| 52-3600 | Dues & Membership | 1,000 | 2,332 | 7,500 | 7,420 | 7,500 | 25,000 | 233.33% (4) |
| 52-3900 | Other - Contract Services | 16,474 | - | - | - | - | - | 0.00% |
| | Total Services | 79,698 | 98,402 | 129,500 | 95,525 | 119,000 | 202,000 | 55.98% |
| Supplies & Other Items | | | | | | | | |
| 53-1100 | Supplies | 64,022 | 63,272 | 105,000 | 55,729 | 105,000 | 115,000 | 9.52% |
| 53-1104 | Emergency Management | 26,376 | 35,369 | 50,000 | 11,041 | 50,000 | 35,000 | -30.00% |
| 53-1600 | Equipment | 60,080 | 19,912 | 50,000 | 30,730 | 60,000 | 70,000 | 40.00% (5) |
| 53-1270 | Fuel | 9,565 | 63,407 | 15,000 | 12,443 | 25,000 | 30,000 | 100.00% (6) |
| 53-1700 | Other | 3,581 | 685 | 3,500 | - | - | - | -100.00% |
| | Total Supplies | 163,624 | 182,645 | 223,500 | 109,943 | 240,000 | 250,000 | 11.86% |

General Fund Expenditures
Fire & Beach Safety - 3510 (continued)

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|---------|---------------------------|------------------|------------------|---------------------------|------------------|-------------------|------------------|--------------------|
| | Capital | | | | | | | |
| 54-2100 | Vehicles & Equipment | 42,221 | - | - | - | - | - | 0.00% |
| | Total Capital | 42,221 | - | - | - | - | - | 0.00% |
| | Total Fire & Beach Safety | <u>2,009,803</u> | <u>1,986,080</u> | <u>2,512,651</u> | <u>1,685,276</u> | <u>2,509,858</u> | <u>2,945,110</u> | 17.21% |

Significant Variance Explanation:

- (1) Increase primarily due to costs of testing and servicing apparatus increased 50%, previous vehicle maintenance budgeted in PW now included
- (2) Increase directly related to getting Bays up to code
- (3) Costs related to recertification's, fire classes and added state training
- (4) Added costs related to membership and dues for medical program and inspections
- (5) Maintenance and/or replacement of lifeguard equipment required
- (6) Costs for fuel have significantly increased over past year and are not expected to decrease

General Fund Expenditures

Expenditure Detail - Fire & Beach Safety

| | | | |
|---|---------------|--|---------------|
| 2200 - Vehicles / Equipment Maintenance | | 1600 - Equipment | |
| Water Craft Maintenance | 2,500 | Replacement of saws, radios, other non-operational equipment | 20,000 |
| Vehicles | 10,000 | Water Rescue Equipment | 40,000 |
| Side x Sides | 2,500 | Protective Gear | <u>10,000</u> |
| Apparatus / Equipment Servicing and Testing | <u>50,000</u> | Total | 70,000 |
| Total | 65,000 | | |
| 3500 - Travel / Training | | | |
| Classes for continuing education/certification | 40,000 | | |
| Physical (St. Joseph-Fit for Duty) | <u>15,000</u> | | |
| Total | 55,000 | | |
| 1100 - Supplies | | | |
| Uniform & Accessories | 15,000 | | |
| Medical & First Aid | 50,000 | | |
| Station Supplies Fire and Beach Safety (Daily Operation) | <u>50,000</u> | | |
| Total | 115,000 | | |
| 1104 - Emergency Management | | | |
| Hurricane supplies (sand, sandbags, vehicle rentals, etc.) | 10,000 | | |
| Standard supplies (tarps, containers, travel bags, etc.) | 5,000 | | |
| Small equipment (VHF aviation radio, handheld radios for rescue operations) | 10,000 | | |
| Vehicle / equipment maintenance (command vehicles, city generators) | <u>10,000</u> | | |
| Total | 35,000 | | |

Page Intentionally Left Blank

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 | • Heavy Equipment Operator (3) |
| • Division Director | • Mechanic |
| • Project Manager | • Laborer II (4) |
| • Crew Foreman (4) | • Laborer I (9) |
| • Crew Leaders (4) | • Administrative Assistant |
| • Recycling Coordinator | |

General Fund: Public Works (continued)

Strategic Plan Initiatives:

- Update and maintain PASER rating for all city streets
- Continue paving streets defined in five year paving plan and update
- Continue projects defined in five year water / sewer capital improvement plan and update as necessary
- Continue projects defined in five year building capital improvement plan and update as necessary
- Implement year one of five year stormwater capital improvement plan
- Continue projects defined in five year grounds and landscaping capital improvement plan and update plan as necessary
- Maintain and improve existing level of service, including:
 - Fleet Maintenance
 - Ground and Facility Maintenance
 - Trash Pick-up
 - Recycling
 - Mowing and Trimming
 - Street Maintenance

General Fund Expenditures
Public Works - 4210

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------------------|---------------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 1,242,551 | \$ 1,198,366 | \$ 1,313,986 | \$ 846,725 | \$ 1,200,000 | \$ 1,489,200 | 13.33% |
| 51-1300 | Overtime | 55,767 | 65,821 | 60,000 | 56,530 | 80,000 | 65,000 | 8.33% |
| 51-1400 | Employee Other Benefits | 17,300 | 26,868 | 58,355 | 25,150 | 30,725 | 84,425 | 44.67% |
| 51-2100 | Insurance Benefits | 310,474 | 259,805 | 313,905 | 195,162 | 276,000 | 335,450 | 6.86% |
| 51-2200 | FICA Taxes | 99,558 | 91,823 | 109,574 | 70,758 | 100,275 | 125,345 | 14.39% |
| 51-2400 | Retirement | 72,237 | 91,969 | 108,279 | 74,451 | 99,500 | 106,250 | -1.87% |
| | Total Personnel | 1,797,887 | 1,734,652 | 1,964,099 | 1,268,776 | 1,786,500 | 2,205,670 | 12.30% |
| Services | | | | | | | | |
| 52-1235 | Beach Maintenance | - | 1,208 | 20,000 | 9,272 | 20,000 | 30,000 | 50.00% (1) |
| 52-1300 | Contract Services | 127,463 | 150,983 | 140,000 | 117,725 | 140,000 | 135,000 | -3.57% |
| 52-2111 | Refuse & Recycling | 145,057 | 156,283 | 205,000 | 83,383 | 150,000 | 200,000 | -2.44% (4) |
| 52-2140 | Landscaping | - | 52,971 | 70,000 | 85 | 55,000 | 75,000 | 7.14% |
| 52-2200 | Vehicle & Equipment Maintenance | 104,024 | 280,267 | 101,000 | 83,503 | 101,000 | 85,000 | -15.84% |
| 52-2201 | Building & Infrastructure Maintenance | 49,848 | 104,089 | 122,500 | 62,932 | 90,000 | 155,000 | 26.53% (2) |
| 52-2320 | Vehicle / Equipment Lease(s) | 46,455 | 85,801 | 102,505 | 89,349 | 102,500 | 103,200 | 0.68% |
| 52-3500 | Travel & Training | 3,131 | 2,864 | 7,500 | 2,661 | 5,000 | 8,500 | 13.33% |
| 52-3600 | Dues & Membership | 785 | 295 | 3,500 | 565 | 1,500 | 1,500 | -57.14% |
| 52-3900 | Other | 13,200 | - | - | - | - | - | 0.00% |
| | Total Services | 489,963 | 834,761 | 772,005 | 449,475 | 665,000 | 793,200 | 2.75% |
| Supplies & Other Items | | | | | | | | |
| 53-1100 | Supplies | 212,065 | 185,106 | 168,500 | 97,826 | 140,000 | 142,500 | -15.43% |
| 53-1230 | Utilities | 269,252 | 298,845 | 265,000 | 177,678 | 240,000 | 265,000 | 0.00% |
| 53-1600 | Equipment | 84,434 | 57,333 | 22,500 | 16,227 | 22,500 | 25,000 | 11.11% |
| 53-1270 | Fuel | 42,357 | 12,911 | 40,000 | 34,469 | 45,000 | 50,000 | 25.00% (3) |
| | Total Supplies | 608,108 | 554,195 | 496,000 | 326,200 | 447,500 | 482,500 | -2.72% |

General Fund Expenditures
Public Works - 4210 (continued)

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|---------|----------------------|------------------|------------------|---------------------------|------------------|-------------------|------------------|--------------------|
| Capital | | | | | | | | |
| 54-1315 | Buildings | 313,421 | - | - | - | - | - | 0.00% |
| 54-2100 | Vehicles & Equipment | 66,923 | - | - | - | - | - | 0.00% |
| 54-1410 | Infrastructure | 58,138 | - | - | - | - | - | 0.00% |
| | Total Capital | 438,482 | - | - | - | - | - | 0.00% |
| | | | | | | | | |
| | Total Public Works | <u>3,334,440</u> | <u>3,123,608</u> | <u>3,232,104</u> | <u>2,044,451</u> | <u>2,899,000</u> | <u>3,481,370</u> | 7.71% |

Significant Variances Explanation:

- (1) Increase for lumber costs associated with crossover maintenance
- (2) Increase in gravel grading program
- (3) Costs for fuel have significantly increased over past year and are not expected to decrease
- (4) Fees for hauling increased from previous year

General Fund Expenditures

Expenditure Detail - Public Works

| | |
|--------------------------|---------------|
| 1235 - Beach Maintenance | |
| Crossover maintenance | 15,000 |
| Beach signs | 5,000 |
| Refuse & recycling bins | 10,000 |
| Total | <u>30,000</u> |

| | |
|--------------------------------|----------------|
| 1300 - Contract Services | |
| Tree Trimming | 40,000 |
| Stormwater Management | 30,000 |
| Pest Control | 25,000 |
| Engineer /Architect | 20,000 |
| Cintas (uniforms) | 12,500 |
| Parking lots / street striping | 7,500 |
| Total | <u>135,000</u> |

| | |
|--|----------------|
| 2111 - Refuse & Recycling | |
| Compactors | 30,000 |
| Recycling - tipping fees, rentals, equipment | 50,000 |
| Yardwaste, Glass, Mixed Paper Hauling | 120,000 |
| Total | <u>200,000</u> |

| | |
|--|---------------|
| 2140 - Landscaping | |
| Ditches and Outfalls | 10,000 |
| USH 80 Median | 25,000 |
| City Properties (including police station) | 40,000 |
| Total | <u>75,000</u> |

| | |
|--|---------------|
| 2200 - Vehicles & Equipment Maintenance | |
| Public Works Vehicles | 35,000 |
| Public Works Equipment | 40,000 |
| Stock Parts/Filters/Oil (Was in Supply Line Last Year) | 10,000 |
| Total | <u>85,000</u> |

| | |
|---|----------------|
| 2201 - Buildings & Infrastructure Maintenance | |
| Playground Equipment & Maintenance | 15,000 |
| Dog Park Maintenance | 5,000 |
| Gravel for roadways | 25,000 |
| Speed Humps | 10,000 |
| City Owned buildings | 50,000 |
| Supplies | 25,000 |
| Tide Flexes | 25,000 |
| Total | <u>155,000</u> |

| | |
|------------------------|----------------|
| 2320 - Leased Vehicles | |
| 6 Fleet Vehicles | 43,200 |
| Street Sweeper | 60,000 |
| Total | <u>103,200</u> |

| | |
|--------------------------|--------------|
| 3500 - Travel & Training | |
| CDL | 1,000 |
| Confined space entry | 1,000 |
| Traffic safety | 1,500 |
| Continuing education | 5,000 |
| Total | <u>8,500</u> |

| | |
|--|----------------|
| 1100 - Supplies | |
| Public Restrooms (toilet paper, soap, bleach) | 75,000 |
| Gravel, signs, paper, lumber, paper | 5,000 |
| Traffic signs and cones | 20,000 |
| Safety Clothing | 12,500 |
| Yard / maintenance supplies | 15,000 |
| Office supplies | 10,000 |
| Outdoor supplies (bug spray, sunscreen, first aid) | 5,000 |
| Total | <u>142,500</u> |

| | |
|--|---------------|
| 1600 - Equipment | |
| Chainsaws, weed whackers, leaf blowers, mowers | 20,000 |
| Safety equipment | 5,000 |
| Total | <u>25,000</u> |

55

Page Intentionally Left Blank

General Fund: Community Development

Department Description:

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

Services:

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

Personnel:

- Community Development Director
- Zoning Specialist

Department Focus:

Assist property owners and contractors through the construction and renovation process while ensuring compatibility with building codes and the flood ordinance.

Strategic Plan Initiatives:

- Continue to implement HMGP grant
- Develop a plan to improve City ISO rating
- Update land development code
- Maintain and improve service levels

General Fund Expenditures
Community Development - 7220

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------------------|-----------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 270,822 | \$ 196,121 | \$ 145,802 | \$ 106,872 | \$ 145,800 | \$ 161,880 | 11.03% |
| 51-1300 | Overtime | 827 | 867 | 420 | 544 | 750 | 650 | 54.76% |
| 51-1400 | Employee Other Benefits | 10,600 | 10,430 | 8,450 | 6,825 | 8,450 | 7,500 | -11.24% |
| 51-2100 | Insurance Benefits | 45,758 | 34,038 | 25,629 | 19,405 | 26,185 | 27,600 | 7.69% |
| 51-2200 | FICA Taxes | 21,369 | 15,937 | 11,832 | 8,739 | 11,875 | 13,005 | 9.91% |
| 51-2400 | Retirement | 17,410 | 16,682 | 7,470 | 5,136 | 6,850 | 6,250 | -16.33% |
| | Total Personnel | 366,786 | 274,075 | 199,603 | 147,521 | 199,910 | 216,885 | 8.66% |
| Services | | | | | | | | |
| 52-1300 | Contract Services | 166,838 | 237,608 | 250,000 | 33,731 | 110,000 | 115,000 | -54.00% (1) |
| 52-3500 | Travel & Training | 400 | 3,592 | 4,500 | - | 4,000 | 4,500 | 0.00% |
| 52-3600 | Dues & Membership | 571 | 665 | 465 | 239 | 500 | 550 | 18.28% |
| | Total Services | 167,809 | 241,865 | 254,965 | 33,970 | 114,500 | 120,050 | -52.92% |
| Supplies & Other Items | | | | | | | | |
| 53-1100 | Supplies | 3,007 | 1,728 | 5,500 | 1,611 | 2,000 | 4,000 | -27.27% |
| 53-1600 | Equipment | - | - | 500 | - | - | 500 | 0.00% |
| | Total Supplies | 3,007 | 1,728 | 6,000 | 1,611 | 2,000 | 4,500 | -25.00% |
| | Total Community Development | 537,602 | 517,668 | 460,568 | 183,102 | 316,410 | 341,435 | -25.87% |

Significant Variances Explanation:

(1) Decrease due to cost of host compliance software moved to finance department, and grant related contract costs charged to grant

General Fund Expenditures

Expenditure Detail - Community Development

1300 - Contract Services

| | |
|-----------------------------|---------------|
| Plan Review and Inspections | 55,000 |
| Engineer Review | 47,500 |
| SAGIS Planning Software | <u>12,500</u> |
| Total | 115,000 |

1100 - Supplies

| | |
|-----------------|--------------|
| Office supplies | 2,500 |
| Printing | <u>2,000</u> |
| Total | 4,500 |

Page Intentionally Left Blank

General Fund: Parking Services

Department Description:

Parking Services is responsible for collecting payments from all City parking meters, kiosks, annual decal sales and parking app sales. Parking Services accounts for all the expenses associated with administering and enforcing parking regulations.

Services:

- Coordination of various daytime on-street parking and parking lots needs;
- Issuing of seasonal parking permits;
- Maintenance of change machines and meter maintenance;
- Processing of payments;

Personnel:

- Parking Services Supervisor
- Assistant Parking Services Supervisor
- Parking Services Clerk / Technician
- Parking Services Attendants – Part Time
- Seasonal Parking Enforcement

Strategic Plan Initiatives:

- Upgrade current parking kiosks and modems
- Replace meters with new models
- Promote parking app
- Repaint parking lines and lots and curbs
- Re-evaluate parking areas, including Hwy 80 and West Jones Ave

General Fund Expenditures
Parking Services - 7564

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------------------|---------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 113,664 | \$ 139,527 | \$ 142,070 | \$ 110,919 | \$ 142,070 | \$ 171,350 | 20.61% |
| 51-1200 | Part-time / Seasonal Wages | 136,911 | 116,937 | 156,895 | 79,575 | 125,000 | 140,145 | -10.68% |
| 51-1300 | Overtime | 2,913 | 4,819 | 3,000 | 3,688 | 4,500 | 4,000 | 33.33% |
| 51-1400 | Employee Other Benefits | 1,200 | 1,780 | 6,700 | 2,350 | 3,000 | 7,550 | 12.69% |
| 51-2100 | Insurance Benefits | 22,173 | 28,514 | 34,383 | 35,130 | 47,490 | 50,420 | 46.64% |
| 51-2200 | FICA Taxes | 19,177 | 20,498 | 23,612 | 15,034 | 21,000 | 24,715 | 4.67% |
| 51-2400 | Retirement | 8,906 | 9,753 | 26,138 | 17,972 | 23,975 | 31,250 | 19.56% |
| | Total Personnel | 304,944 | 321,828 | 392,798 | 264,668 | 367,035 | 429,430 | 9.33% |
| Services | | | | | | | | |
| 52-1300 | Contract Services | 77,913 | 68,686 | 81,425 | 44,902 | 67,320 | 84,000 | 3.16% |
| 52-2200 | Vehicle & Equipment Maintenance | 70,646 | 46,914 | 53,500 | 44,632 | 53,500 | 55,000 | 2.80% |
| 52-2320 | Vehicle / Equipment Lease(s) | 4,483 | 4,494 | 4,500 | 3,362 | 4,500 | 10,000 | 122.22% |
| | Total Services | 153,042 | 120,094 | 139,425 | 92,896 | 125,320 | 149,000 | 6.87% |
| Supplies & Other Items | | | | | | | | |
| 53-1100 | Supplies | 14,309 | 15,078 | 20,000 | 14,066 | 20,000 | 25,000 | 25.00% |
| 53-1270 | Fuel | 5,144 | 8,197 | 6,700 | 3,143 | 6,700 | 6,700 | 0.00% |
| 53-1600 | Equipment | 33,124 | 6,945 | 20,500 | 12,623 | 20,500 | 10,000 | -51.22% |
| 53-1700 | Other | - | 5,982 | 5,000 | 1,113 | 5,000 | 5,000 | 0.00% |
| | Total Supplies | 52,577 | 36,202 | 52,200 | 30,945 | 52,200 | 46,700 | -10.54% |
| | Total Parking Services | <u>510,563</u> | <u>478,124</u> | <u>584,423</u> | <u>388,509</u> | <u>544,555</u> | <u>625,130</u> | 6.97% |

Significant Variances Explanation:

(1) None

General Fund Expenditures

Expenditure Detail - Parking Services

1300 - Contract Services

| | |
|-----------------------------|---------------|
| Great American Financial | 1,975 |
| Tyler Technology - Software | 4,000 |
| Armored Car Service | 7,000 |
| Amano Quarterly | 40,000 |
| Duncan - CivicSmart | 17,000 |
| Penn Credit | <u>14,025</u> |
| Total | 84,000 |

2200 - Equipment Maintenance

| | |
|--------------------------------------|--------------|
| UI Boards, CPU PCB, printers, cables | 50,000 |
| Vehicles | <u>5,000</u> |
| Total | 55,000 |

1600 - Small Equipment

| | |
|---------------|--------------|
| Machine parts | 10,000 |
| Other | <u>5,000</u> |
| Total | 15,000 |

Page Intentionally Left Blank

General Fund: Other Uses

Department Description:

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

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

General Fund Expenditures
Other Uses - 9000

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------|---------------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Other Uses | | | | | | | | |
| 57-2000 | Non-Profit Grant Program | \$ 26,600 | \$ 83,211 | \$ 87,255 | \$ 52,817 | \$ 87,255 | \$ 100,000 | 14.61% |
| 52-3850 | YMCA Contribution | 168,450 | 168,450 | 168,450 | 112,300 | 168,450 | 220,000 | 30.60% |
| 52-3851 | TIMA Contribution | - | - | - | - | - | 40,000 | 100.00% |
| 52-3852 | Special Events | - | - | - | - | - | 7,500 | 100.00% |
| 61-1001 | Transfers to other Funds | 502,711 | 2,002,744 | 637,080 | 276,905 | 542,695 | 675,100 | 5.97% (1) |
| | Total Other Uses | 697,761 | 2,254,405 | 892,785 | 442,022 | 798,400 | 1,042,600 | 16.78% |
| | Total Other Uses | <u>697,761</u> | <u>2,254,405</u> | <u>892,785</u> | <u>442,022</u> | <u>798,400</u> | <u>1,042,600</u> | 16.78% |
| | Total General Fund Expenditures | <u>\$13,630,297</u> | <u>\$15,646,323</u> | <u>\$16,321,825</u> | <u>\$10,760,380</u> | <u>\$15,500,749</u> | <u>\$17,800,000</u> | 9.06% |

Significant Variances Explanation:

(1) Supplement to E911 fund and Solidwaste Fund increased as costs increased.

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 previous years, all capital purchases were accounted for in the General Fund operating budget. To better understand the recurring operational costs of the City, management has separated capital purchases from the general fund. In order to effectively manage the replacement of these items, the condition, estimated useful life, and anticipated replacement dates for each asset will be reviewed by department heads each year. Based on this input, these items are then prioritized and incorporated in the annual capital budget in a way that attempts to manage the annual funding levels needed to replace these assets in a fiscally sustainable manner.

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

Fund 350 - Capital Fund
Summary of Revenues & Expenditures

| Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|---|----------------|----------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Other Financing Sources | | | | | | | |
| Transfer from General Fund Fund Balance | \$ - | \$ - | \$ 2,466,324 | \$ 2,452,389 | \$ 2,452,389 | \$ 2,982,107 | 20.91% |
| Transfer from General Fund | - | - | - | - | - | - | 0.00% |
| Total Other Financing Sources | - | - | 2,466,324 | 2,452,389 | 2,452,389 | 2,982,107 | 20.91% |
| Total Capital Fund Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,466,324</u> | <u>\$ 2,452,389</u> | <u>\$ 2,452,389</u> | <u>\$ 2,982,107</u> | 20.91% |

| Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------------------------------|----------------|----------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Capital | | | | | | | |
| Buildings & Buildings Improvements | \$ - | \$ - | \$ 1,194,600 | \$ 1,066,120 | \$ 1,066,120 | \$ 1,143,590 | -4.27% |
| Vehicles & Equipment | - | - | 1,071,724 | 1,177,378 | 1,177,378 | 1,763,517 | 64.55% |
| Infrastructure | - | - | 200,000 | 208,891 | 208,891 | 75,000 | -62.50% |
| Total Capital | - | - | 2,466,324 | 2,452,389 | 2,452,389 | 2,982,107 | 20.91% |
| Total Capital Fund Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,466,324</u> | <u>\$ 2,452,389</u> | <u>\$ 2,452,389</u> | <u>\$ 2,982,107</u> | 20.91% |

| | | | | | | |
|------------------------|-------------|-------------|-------------|--|-------------|-------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - | | \$ - | \$ - |
| Annual Income / (Loss) | - | - | - | | - | - |
| Applied Budget Surplus | - | - | - | | - | - |
| Ending Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ -</u> | <u>\$ -</u> |

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

| Account | Description | FY23 Amended Budget | | FY24 Budget Request | Multi-Year |
|---|---|---------------------|--------------|---------------------|--------------|
| | | Budget Amount | Actual Spent | Budget Amount | Total Budget |
| General Government - 1110 | | | | | |
| 54-2500 | City Park(s) Picnic Tables | \$ 23,000 | \$ 25,241 | \$ - | \$ 23,000 |
| 54-2500 | Financial Software (2nd year of two year budget request) | 75,000 | 75,000 | 92,835 | 167,835 |
| 54-1300 | City Hall Renovation (Split with SPLOST) | 750,000 | 750,000 | - | 750,000 |
| 54-1300 | Modular Building Lease | 100,000 | 100,000 | 50,000 | 150,000 |
| 54-2500 | City Hall Furniture | - | - | 200,000 | 200,000 |
| 54-1200 | City Hall / YMCA Sign Marquee | - | - | 20,000 | 20,000 |
| 54-1200 | Tybrisa / Park of 7 Flags Furniture Replacement | - | - | 45,000 | 45,000 |
| 54-2500 | Holiday Decoration Replacements | - | - | 150,000 | 150,000 |
| 54-1200 | Tybrisa Light Pole Replacement | - | - | 350,000 | 350,000 |
| 54-1300 | Guardhouse New Appliances and Furniture | - | - | 10,000 | 10,000 |
| 54-1200 | Electrical Upgrade on Tybrisa Street | - | - | 300,000 | 300,000 |
| Total General Government Capital Additions | | 948,000 | 950,241 | 1,217,835 | 2,165,835 |
| Police & Code Enforcement - 3210 | | | | | |
| 54-2500 | AXON Drones (4) | 115,624 | 115,496 | - | 115,624 |
| 54-2500 | AXON Fleet Camera Upgrade | 37,600 | 37,600 | - | 37,600 |
| 54-2500 | Flock LPR Camera Installation | 16,500 | 16,500 | - | 16,500 |
| 54-2500 | E911 Motorola Solutions Equipment Replacement (Year 1 of 5) | - | - | 340,033 | 340,033 |
| 54-2500 | E911 Motorola Solutions VESTA Cybersecurity (Year 1 of 5) | - | - | 27,149 | 27,149 |
| 54-1200 | Public Safety Building Generator Replacement | - | - | 43,590 | 43,590 |
| 54-2500 | Code Enforcement SideXSide | 19,000 | 19,000 | - | 19,000 |
| 54-1300 | South Annex FOB System | 30,400 | 30,400 | - | 30,400 |
| 54-1300 | Public Safety Sally Port Door Replacement | 19,200 | 19,200 | - | 19,200 |
| Total Police & Code Enforcement Capital Additions | | 238,324 | 238,196 | 410,772 | 649,096 |

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

| Account | Description | FY23 Amended Budget | | FY24 Budget Request | Multi-Year |
|---|---|---------------------|--------------|---------------------|--------------|
| | | Budget Amount | Actual Spent | Budget Amount | Total Budget |
| Fire & Beach Safety - 3510 | | | | | |
| 54-2500 | Cancer Prevention Turn Out Gear with Mask (22) | 70,000 | 36,971 | 70,000 | 140,000 |
| 54-2500 | Cardiac Monitors (2) | 70,000 | 70,000 | - | 70,000 |
| 54-2500 | Portable Radios (10) | 70,000 | 68,932 | - | 70,000 |
| 54-2500 | Ford Explorer | 45,000 | - | - | 45,000 |
| 54-2500 | Beach UTV (2) | 40,000 | 125,228 | - | 40,000 |
| 54-2500 | Fire Hose & Gear Washer | 50,000 | 18,091 | - | 50,000 |
| 54-2500 | SeaDoo Jet Ski | 20,000 | 19,898 | - | 20,000 |
| 54-1300 | Current Living Quarters Renovation | - | 11,455 | 200,000 | 200,000 |
| 54-2500 | Lifeguard Station - 14th Street | - | - | 90,000 | 90,000 |
| 54-2500 | Savings for Replacement of Engine #1 (Year 1 of 3) | - | - | 70,000 | 70,000 |
| 54-2500 | Fire Rescue Boat - 24ft Zodiac | - | - | 90,000 | 90,000 |
| Total Fire & Beach Safety Capital Additions | | 365,000 | 350,575 | 520,000 | 885,000 |
| Public Works - 4210 | | | | | |
| 54-1410 | Street Maintenance / Landscaping | 50,000 | 143,891 | - | 50,000 |
| 54-1300 | Building Upgrades | 100,000 | 54,087 | - | 100,000 |
| 54-2500 | Dump Truck | 100,000 | 84,105 | - | 100,000 |
| 54-1200 | Public Works Yard Paving & Fencing | 95,000 | 55,000 | - | 95,000 |
| 54-1410 | Strand Avenue Retaining Walls (Carryover into FY24) | 75,000 | - | 75,000 | 150,000 |
| 54-1410 | Strand Avenue & Business Area Upgrades (bike racks, cans, etc.) | 75,000 | 65,000 | - | 75,000 |
| 54-2500 | Pick-up Truck | 45,000 | 37,314 | - | 45,000 |
| 54-2500 | Memorial Park Playground Equipment & Composite / Fence | 50,000 | 13,002 | 250,000 | 300,000 |
| 54-1200 | Jaycee Park | 100,000 | 45,978 | - | 100,000 |
| 54-1300 | Marine Science Center Bathrooms | - | - | 125,000 | 125,000 |
| 54-2500 | Public Works Vehicles | - | 190,000 | 50,000 | 50,000 |
| Total Public Works Capital Additions | | 690,000 | 688,377 | 500,000 | 1,190,000 |
| Parking - 7564 | | | | | |
| 54-2500 | 4G Kiosks Upgrade - Year 2 of 3 | 225,000 | 225,000 | 325,000 | 550,000 |
| 54-2500 | Body Camera's | - | - | 8,500 | 8,500 |
| Total Parking Capital Additions | | 225,000 | 225,000 | 333,500 | 558,500 |
| Total Capital Additions | | 2,466,324 | 2,452,389 | 2,982,107 | 5,448,431 |

70

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:

- E911 Coordinator
- Communication Officers (7)

Note: Dispatch is authorized for two additional communication officer positions once current vacancies are filled. A budget amendment for the two positions will be requested for funding at that time.

Fund 215 - Emergency 911 Fund
Summary of Revenues & Expenditures

Summary of Revenues

| Source | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|--------------------|
| Public Charges for Services | \$ 78,125 | \$ 79,466 | \$ 83,685 | \$ 59,160 | \$ 86,000 | \$ 86,025 | 2.80% |
| Other Financing Sources | 343,780 | 289,115 | 439,500 | 254,312 | 351,490 | 495,550 | 12.75% |
| Total Emergency 911 Revenue | <u>\$ 421,905</u> | <u>\$ 368,581</u> | <u>\$ 523,185</u> | <u>\$ 313,472</u> | <u>\$ 437,490</u> | <u>\$ 581,575</u> | 11.16% |

Summary of Expenditures

| Department | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|----------------------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|--------------------|
| Personnel | \$ 408,764 | \$ 345,891 | \$ 457,805 | \$ 300,740 | \$ 409,950 | \$ 548,075 | 19.72% |
| Services | 15,143 | 15,935 | 62,380 | 11,630 | 24,540 | 28,000 | -55.11% |
| Supplies | 1,283 | 3,952 | 3,000 | 1,102 | 3,000 | 5,500 | 83.33% |
| Total Emergency 911 Expenditures | <u>\$ 425,190</u> | <u>\$ 365,778</u> | <u>\$ 523,185</u> | <u>\$ 313,472</u> | <u>\$ 437,490</u> | <u>\$ 581,575</u> | 11.16% |
| Beginning Fund Balance | \$ 482 | \$ (2,803) | \$ - | | \$ - | \$ - | |
| Annual Income / (Loss) | (3,285) | 2,803 | - | | - | - | |
| Applied Budget Surplus | - | - | - | | - | - | |
| Ending Fund Balance | <u>\$ (2,803)</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ -</u> | <u>\$ -</u> | |

Fund 215 - Emergency 911
Revenues and Expenditures - 3210

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------|-----------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Public Charges for Services | | | | | | | | |
| 34-2525 | Prepaid Wireless Fees | \$ 13,393 | \$ 13,649 | \$ 13,525 | \$ 8,705 | \$ 13,500 | \$ 13,525 | 0.00% |
| 34-2530 | Non-Prepaid Wireless Fees | 64,732 | 65,817 | 70,160 | 50,455 | 72,500 | 72,500 | 3.34% |
| | Total Public Charges for Services | 78,125 | 79,466 | 83,685 | 59,160 | 86,000 | 86,025 | 2.80% |
| Other Financing Sources | | | | | | | | |
| 39-1201 | Transfer from General Fund | 343,780 | 289,115 | 439,500 | 254,312 | 351,490 | 495,550 | 12.75% |
| | Total Other Financing Sources | 343,780 | 289,115 | 439,500 | 254,312 | 351,490 | 495,550 | 12.75% |
| | Total Emergency 911 Fund Revenues | \$ 421,905 | \$ 368,581 | \$ 523,185 | \$ 313,472 | \$ 437,490 | \$ 581,575 | 11.16% |

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------|---------------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 290,536 | \$ 217,122 | \$ 284,303 | \$ 190,750 | \$ 260,000 | \$ 394,360 | 38.71% |
| 51-1300 | Overtime | 23,041 | 32,927 | 3,000 | 33,245 | 45,500 | 3,500 | 16.67% |
| 51-1400 | Employee Benefits | 600 | 4,215 | 14,340 | 5,950 | 7,750 | 19,050 | 32.85% |
| 51-2100 | Insurance Benefits | 52,130 | 55,396 | 99,335 | 35,440 | 48,750 | 76,770 | -22.72% |
| 51-2200 | FICA Taxes | 23,194 | 19,241 | 30,687 | 17,380 | 23,975 | 31,895 | 3.94% |
| 51-2400 | Retirement | 19,263 | 16,990 | 26,140 | 17,975 | 23,975 | 22,500 | -13.93% |
| | Total Personnel | 408,764 | 345,891 | 457,805 | 300,740 | 409,950 | 548,075 | 19.72% |
| Services | | | | | | | | |
| 53-1230 | Utilities | 12,966 | 15,380 | 13,500 | 8,632 | 15,500 | 15,500 | 14.81% |
| 52-1300 | Contract Services | 1,851 | - | 47,380 | 2,883 | 7,500 | 7,500 | -84.17% |
| 52-3500 | Travel & Training | 326 | 555 | 1,500 | 115 | 1,540 | 5,000 | 233.33% |
| | Total Services | 15,143 | 15,935 | 62,380 | 11,630 | 24,540 | 28,000 | -55.11% |
| Supplies | | | | | | | | |
| 53-1600 | Small Equipment | 1,283 | 3,952 | 3,000 | 1,102 | 3,000 | 5,500 | 83.33% |
| | Total Supplies | 1,283 | 3,952 | 3,000 | 1,102 | 3,000 | 5,500 | 83.33% |
| | Total Emergency 911 Fund Expenditures | \$ 425,190 | \$ 365,778 | \$ 523,185 | \$ 313,472 | \$ 437,490 | \$ 581,575 | 11.16% |

Page Intentionally Left Blank

Hotel / Motel Tax Fund

Fund / Department Description:

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

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

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

Since all hotel / motel 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 are required to remit a 7% local hotel / motel room tax report and payment to the City by the 20th day of the following month. Penalties and interest are applied to any accounts not paid on time.

In 2022, room taxes transferred for beach re-nourishment equaled \$806,298. At the end of fiscal year 2023, an additional \$655,000 of room tax is expected to be designated for beach projects, and \$640,000 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. The total fund balance reserved for beach projects at the end of the FY23 budget period is expected to be \$2.7 million.

Fund 275 - Hotel / Motel Tax Fund
Summary of Revenues & Expenditures

Summary of Revenues

| Source | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Taxes | \$ 5,322,703 | \$ 7,865,210 | \$ 6,400,000 | \$ 3,991,510 | \$ 7,000,000 | \$ 6,745,000 | 5.39% |
| Total Hotel / Motel Revenues | \$ 5,322,703 | \$ 7,865,210 | \$ 6,400,000 | \$ 3,991,510 | \$ 7,000,000 | \$ 6,745,000 | 5.39% |

Summary of Expenditures

| Department | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|---|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Other Costs | \$ 2,350,246 | \$ 3,439,456 | \$ 2,800,000 | \$ 1,769,097 | \$ 3,145,000 | \$ 2,930,000 | 4.64% |
| Other Financing Uses | 2,972,457 | 4,425,754 | 3,600,000 | 2,222,413 | 3,855,000 | 3,815,000 | 5.97% |
| Total Hotel / Motel Tax Fund Expenditures | \$ 5,322,703 | \$ 7,865,210 | \$ 6,400,000 | \$ 3,991,510 | \$ 7,000,000 | \$ 6,745,000 | 5.39% |
| Beginning Fund Balance | \$ - | \$ - | \$ - | | \$ - | \$ - | |
| Annual Income / (Loss) | - | - | - | | - | - | |
| Applied Budget Surplus | - | - | - | | - | - | |
| Ending Fund Balance | \$ - | \$ - | \$ - | | \$ - | \$ - | |

Fund 275 - Hotel / Motel Tax Fund
Revenues and Expenditures

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|----------------------|--------------------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Revenues: | | | | | | | | |
| Taxes | | | | | | | | |
| 31-4100 | Hotel / Motel Taxes | \$ 5,322,703 | \$ 7,865,210 | \$ 6,400,000 | \$ 3,991,510 | \$ 7,000,000 | \$ 6,745,000 | 5.39% |
| | Total Taxes | <u>5,322,703</u> | <u>7,865,210</u> | <u>6,400,000</u> | <u>3,991,510</u> | <u>7,000,000</u> | <u>6,745,000</u> | 5.39% |
| | Total Hotel / Motel Tax Revenues | <u>\$ 5,322,703</u> | <u>\$ 7,865,210</u> | <u>\$ 6,400,000</u> | <u>\$ 3,991,510</u> | <u>\$ 7,000,000</u> | <u>\$ 6,745,000</u> | 5.39% |
| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
| Expenditures: | | | | | | | | |
| Other Costs | | | | | | | | |
| 57-2000 | Hutchison Island Trade Center | \$ 760,234 | \$ 1,123,377 | \$ 900,000 | \$ 566,479 | \$ 1,025,000 | \$ 950,000 | 5.56% |
| 57-2001 | Chamber of Commerce | 1,520,012 | 2,246,079 | 1,830,000 | 1,132,618 | 2,050,000 | 1,910,000 | 4.37% |
| 57-2002 | Tybee Post Theater | <u>70,000</u> | <u>70,000</u> | <u>70,000</u> | <u>70,000</u> | <u>70,000</u> | <u>70,000</u> | 0.00% |
| | Total Other Costs | <u>2,350,246</u> | <u>3,439,456</u> | <u>2,800,000</u> | <u>1,769,097</u> | <u>3,145,000</u> | <u>2,930,000</u> | 4.64% |
| Other Financing Uses | | | | | | | | |
| 61-1000 | Transfer to General Fund | 2,280,246 | 3,369,456 | 2,750,000 | 1,699,097 | 2,950,000 | 2,925,000 | 6.36% |
| 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 | <u>442,211</u> | <u>806,298</u> | <u>600,000</u> | <u>273,316</u> | <u>655,000</u> | <u>640,000</u> | 6.67% |
| | Total Other Financing Uses | <u>2,972,457</u> | <u>4,425,754</u> | <u>3,600,000</u> | <u>2,222,413</u> | <u>3,855,000</u> | <u>3,815,000</u> | 5.97% |
| | Total Hotel / Motel Tax Expenditures | <u>\$ 5,322,703</u> | <u>\$ 7,865,210</u> | <u>\$ 6,400,000</u> | <u>\$ 3,991,510</u> | <u>\$ 7,000,000</u> | <u>\$ 6,745,000</u> | 5.39% |

Page Intentionally Left Blank

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 has spent funds on a ladder truck, drainage projects, park upgrades and the south end bathrooms. The SPLOST 2014 has a small amount of residual funds remaining that has been earmarked for the rehabilitation and improvement of the Fire Station and Storm Shelter.

Fund 322 - SPLOST 2014 Fund
Project Revenues and Expenditures

| Account | Revenue Source | Project Budget | Prior Year Revenue | FY23 Revenues | | Total Revenue | 2024 Budget |
|---------------------------|---|----------------|-------------------------|-------------------|------------|--------------------|---------------|
| | | | | 3/31/23 YTD | Projected | | |
| Intergovernmental Revenue | | | | | | | |
| 33-7114 | SPLOST 2014 Revenue | \$ 4,617,182 | \$ 4,617,182 | \$ - | \$ - | \$ 4,617,182 | \$ - |
| 33-6000 | County Contributions | - | 700,000 | - | - | 700,000 | - |
| 36-1000 | Investment Income | 32,600 | 10,560 | 9,540 | 12,500 | 32,600 | - |
| Total Revenues | | \$ 4,649,782 | \$ 5,327,742 | \$ 9,540 | \$ 12,500 | \$ 5,349,782 | \$ - |
| | | | | | | | |
| Account | Project | Project Budget | Prior Year Expenditures | FY23 Expenditures | | Total Expenditures | 2024 Budget |
| | | | | 3/31/23 YTD | Projected | | |
| Capital Outlay | | | | | | | |
| Public Safety | | | | | | | |
| | Police Equipment Upgrades | \$ 466,099 | \$ 482,941 | \$ - | \$ - | \$ 482,941 | \$ - |
| 3510-54-1300 | Fire Vehicles & Equipment Upgrades | 1,493,984 | 1,471,070 | - | - | 1,471,070 | - |
| Public Works | | | | | | | |
| | Street Paving & Maintenance | 71,856 | 71,856 | - | - | 71,856 | - |
| 4210-54-1400 | Marsh Hen Trail / Highway 80 Bike Trail | 120,000 | 46,058 | - | - | 46,058 | - |
| 4210-54-1400 | Drainage Projects | 250,000 | 101,481 | - | - | 101,481 | - |
| | Street Sweeper | 180,000 | 180,000 | - | - | 180,000 | - |
| Cultural & Recreational | | | | | | | |
| 6210-54-1315 | Park Upgrades & Bathroom Building | 1,006,265 | 1,038,783 | - | - | 1,038,783 | - |
| 4210-54-1200 | Playground Equipment | 215,390 | 195,390 | - | - | 195,390 | - |
| | Tybee Arts Association - Audio / Video | 27,017 | 27,017 | - | - | 27,017 | - |
| | YMCA - Batting Cage | 5,842 | 5,842 | - | - | 5,842 | - |
| | Tybee Post Theatre - Audio / Video | 117,056 | 117,056 | - | - | 117,056 | - |
| 6210-54-1100 | Site Improvements | - | - | - | - | - | - |
| 6210-54-1310 | Buildings & Building Improvements | 54,444 | 41,977 | - | - | 41,977 | - |
| 4210-54-1200 | Dog Parks | 20,000 | - | - | - | - | - |
| 4210-54-1200 | Beach Crossovers | 226,461 | 225,435 | - | - | 225,435 | - |
| 4210-54-1300 | South End Bathrooms | 379,604 | 840,645 | - | - | 840,645 | - |
| Total Expenditures | | \$ 4,634,018 | \$ 4,845,551 | \$ - | \$ - | \$ 4,845,551 | \$ - |
| | | | | | | | |
| Funds Remaining | | \$ 15,764 | \$ 482,191 | \$ 491,731 | \$ 504,231 | \$ 504,231 | \$ 504,231 ** |

**Earmarked for renovations and upgrades to Fire Station and Storm Shelter

SPLOST 2020 Fund

Fund / Department Description:

The Special Purpose Local Option Sales Tax (SPLOST) 2020 Fund is a capital project fund. The SPLOST 2020 accounts for construction of major capital projects financed by SPLOST proceeds. A 2019 intergovernmental agreement between Chatham County and the City of Tybee stated the City may anticipate \$3.9 million in SPLOST 2019 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 \$2.3 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. \$1.9 million is included in the 2024 budget to be used for street paving and maintenance, drainage projects, City Hall renovation and upgrades to Jaycee Park.

Fund 323 - SPLOST 2020
Project Revenues and Expenditures

| Account | Revenue Source | Project Budget | Prior Year Revenue | FY23 Revenues | | Total Revenue | 2024 Budget | Balance Remaining |
|--------------|---|----------------|-------------------------|-------------------|--------------|--------------------|--------------|-------------------|
| | | | | 3/31/23 YTD | Projected | | | |
| | Intergovernmental Revenue | | | | | | | |
| 33-7115 | SPLOST 2020 Revenue | \$ 3,944,653 | \$ 1,622,611 | \$ 681,861 | \$ 1,140,000 | \$ 2,762,611 | \$ 1,140,000 | \$ 42,042 |
| 36-1000 | Investment Income | 10,000 | 704 | 16,382 | 21,700 | 22,404 | 10,000 | (22,404) |
| | Total Revenues | \$ 3,954,653 | \$ 1,623,315 | \$ 698,243 | \$ 1,161,700 | \$ 2,785,015 | \$ 1,150,000 | \$ 19,638 |
| | | | | | | | | |
| Account | Project | Project Budget | Prior Year Expenditures | FY23 Expenditures | | Total Expenditures | 2024 Budget | Balance Remaining |
| | | | | 3/31/23 YTD | Projected | | | |
| | Capital Outlay | | | | | | | |
| | Public Safety | | | | | | | |
| 3510-54-1300 | Fire Station | \$ 600,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 600,000 ** |
| 3510-54-2200 | Fire Vehicles | 465,000 | 468,977 | - | - | 468,977 | - | (3,977) |
| | Public Works | | | | | | | |
| 4210-54-1400 | Street Paving & Maintenance | 700,000 | 205,331 | 377,366 | 500,000 | 705,331 | 500,000 | (505,331) |
| 4210-54-1400 | Drainage Projects | 230,000 | 54,680 | - | 75,000 | 129,680 | 50,000 | 50,320 |
| | Cultural & Recreational | | | | | | | |
| 4210-54-1300 | Recreational Parks & Facilities - Jaycee Park | 409,653 | 2,214 | 17,311 | 20,000 | 22,214 | 700,000 | (312,561) |
| 4210-54-1200 | Recreational Area Improvements | 550,000 | 858 | 4,260 | 5,000 | 5,858 | - | 544,142 |
| 4210-54-1200 | Beach Area Improvements | 450,000 | - | - | - | - | - | 450,000 |
| | General Government | | | | | | | |
| 4210-54-1300 | City Facilities - CH Remodel | 550,000 | 261,730 | - | - | 261,730 | 700,000 | (411,730) |
| | Total Expenditures | \$ 3,954,653 | \$ 993,790 | \$ 398,937 | \$ 600,000 | \$ 1,593,790 | \$ 1,950,000 | \$ 410,863 |
| | Funds Remaining | | \$ 629,525 | \$ 928,831 | \$ 1,490,531 | \$ 1,191,225 | \$ 391,225 | \$ - |

**Reserved for Future Year Project

Grant Fund

Fund / Department Description

The Grant Fund is a capital project fund. The 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.

The following grants are in progress and / or wrapping up:

- Back River Study
- Home Elevation
- Dune Monitoring
- Dune Restoration

Upcoming grants the City has been awarded or are in the award process include:

- Home Elevation
- Stormwater Management
- DNR 309 Project
- Fire Station / Storm Shelter

Fund 340 - Grant Fund
Project Revenues and Expenditures

| Revenue Source | Projects | | | | |
|---------------------------|-------------------|-------------|-----------------|--------------|--------------|
| | Hazard Mitigation | 309 Project | Storm Shelter** | Stormwater | Total |
| Intergovernmental Revenue | | | | | |
| Federal Award | \$ 2,977,846 | \$ - | \$ - | \$ 2,600,000 | \$ 5,577,846 |
| State Award | 397,046 | 110,000 | - | - | 507,046 |
| Other | 595,569 | - | - | 1,200,000 | 1,795,569 |
| Total Revenues | \$ 3,970,461 | \$ 110,000 | \$ - | \$ 3,800,000 | \$ 7,880,461 |
| 2024 Expenditures | | | | | |
| Expenditure Type | Hazard Mitigation | 309 Project | Storm Shelter** | Stormwater | Total |
| Expenditure | | | | | |
| Project Management | \$ 3,870,461 | \$ 110,000 | \$ - | \$ 2,600,000 | \$ 6,580,461 |
| Construction | - | - | - | - | - |
| Engineer / Design | 100,000 | - | - | - | 100,000 |
| Total Expenditures | \$ 3,970,461 | \$ 110,000 | \$ - | \$ 2,600,000 | \$ 6,680,461 |
| Balance Remaining | \$ - | \$ - | \$ - | \$ 1,200,000 | \$ 1,200,000 |

**Project awarded for \$2.1 million, with an extension requested to FY25

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 hotel / motel room tax funds annual debt service payments.

As of June 30, 2024, \$2,760,000 remained outstanding on the bond. Annual principal and interest payments are as follows:

| Fiscal Year Payable | Principal | Interest | Total |
|---------------------|---------------------|-------------------|---------------------|
| 2025 | \$ 140,000 | \$ 105,150 | \$ 245,150 |
| 2026 | 150,000 | 99,550 | 249,550 |
| 2027 | 150,000 | 93,550 | 243,550 |
| 2028 | 160,000 | 87,550 | 247,550 |
| 2029 | 165,000 | 81,150 | 246,150 |
| 2030-2034 | 905,000 | 318,400 | 1,223,400 |
| 2035-2039 | 1,090,000 | 134,200 | 1,224,200 |
| | <u>\$ 2,760,000</u> | <u>\$ 919,550</u> | <u>\$ 3,679,550</u> |

Fund 420 - Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

| Source | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|--------------------|
| Other Financing Sources | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | 0.00% |
| Total Debt Service Revenues | <u>\$ 250,000</u> | <u>\$ 250,000</u> | <u>\$ 250,000</u> | <u>\$ 250,000</u> | <u>\$ 250,000</u> | <u>\$ 250,000</u> | 0.00% |

Summary of Expenditures

| Department | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|---------------------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|-------------------|--------------------|
| Debt Service | \$ 246,650 | \$ 247,900 | \$ 250,000 | \$ 248,250 | \$ 249,250 | \$ 245,200 | -1.92% |
| Total Debt Service Expenditures | <u>\$ 246,650</u> | <u>\$ 247,900</u> | <u>\$ 250,000</u> | <u>\$ 248,250</u> | <u>\$ 249,250</u> | <u>\$ 245,200</u> | -1.92% |
| Beginning Fund Balance | \$ 158,678 | \$ 162,028 | \$ 164,128 | | \$ 164,128 | \$ 164,878 | |
| Annual Income / (Loss) | 3,350 | 2,100 | - | | 750 | 4,800 | |
| Applied Budget Surplus | - | - | - | | - | - | |
| Ending Fund Balance | <u>\$ 162,028</u> | <u>\$ 164,128</u> | <u>\$ 164,128</u> | | <u>\$ 164,878</u> | <u>\$ 169,678</u> | |

Fund 420 - Debt Service Fund
Revenues and Expenditures

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|----------------------|--------------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Revenues: | | | | | | | | |
| | Other Financing Sources | | | | | | | |
| 39-1500 | Transfer from Hotel / Motel Tax Fund | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | 0.00% |
| | Total Other Financing Sources | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 0.00% |
| | Total Debt Service Fund Revenues | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | 0.00% |
| | | | | | | | | |
| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
| Expenditures: | | | | | | | | |
| | Debt Service | | | | | | | |
| 58-1100 | Principal | \$ 125,000 | \$ 130,000 | \$ 135,000 | \$ 135,000 | \$ 135,000 | \$ 135,000 | 0.00% |
| 58-2100 | Interest | 120,900 | 117,150 | 113,250 | 113,250 | 113,250 | 109,200 | -3.58% |
| 58-3000 | Fiscal Agent Fees | 750 | 750 | 1,750 | - | 1,000 | 1,000 | -42.86% |
| | Total Capital Outlay | 246,650 | 247,900 | 250,000 | 248,250 | 249,250 | 245,200 | -1.92% |
| | Total Debt Service Fund Expenditures | \$ 246,650 | \$ 247,900 | \$ 250,000 | \$ 248,250 | \$ 249,250 | \$ 245,200 | -1.92% |

Page Intentionally Left Blank

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 | • Maintenance Worker II (2) | • Foreman (2) |
| • Utility Clerk | • Maintenance Worker I (2) | • Plant Operator(3) |
| • Operations Superintendent | • Crew Leader | • Camera Technician |

Strategic Goal Initiatives:

Many of the strategic goals of the Council include attention to again water / sewer infrastructure and planning for the future. Council goals related to water / sewer include:

- Manage and update long-term funding plan for long-term water source needs of the City
- Dedicate funds for repair and replacement of water / sewer infrastructure
- Obtain cost estimates for water treatment plant and desalination plant

Water / Sewer Utility Fund (continued)

Proposed Rate Structure:

The Water / Sewer Utility is an enterprise fund, unlike the City's general fund, an enterprise fund is a self-supporting fund that sells goods and services to the public for a fee. These fees should be set to recover the expenses, including capital expenses.

In 2021, the City revised its rate structure plan which included eliminating no charge for usage, a premium for peak seasons, repayment of fund balance, and annual rate increases, prior to 2021 the Utility had not seen a rate increase multiple years. Council has requested to revisit a rate study in FY23 which will impact rates beginning January 1, 2024.

Fixed costs are currently \$31.20 per month for all utility customers. Usage costs are as follows:

| | Off Season Rates | | | Seasonal Premium Rates | | |
|--------------------------|------------------|---------|----------|------------------------|---------|----------|
| | Water | Sewer | Total | Water | Sewer | Total |
| Consumption: | | | | | | |
| 0 - 5,000 Gallons | \$ 3.33 | \$ 3.33 | \$ 6.66 | \$ 3.33 | \$ 3.33 | \$ 6.66 |
| 5,001 - 10,000 Gallons | \$ 3.64 | \$ 3.64 | \$ 7.28 | \$ 3.64 | \$ 3.64 | \$ 7.28 |
| 10,001 - 15,000 Gallons* | \$ 4.16 | \$ 4.16 | \$ 8.32 | \$ 5.20 | \$ 5.20 | \$ 10.40 |
| 15,001 - 20,000 Gallons* | \$ 4.68 | \$ 4.68 | \$ 9.36 | \$ 5.86 | \$ 5.86 | \$ 11.72 |
| 20,001 Gallons* + | \$ 5.36 | \$ 5.36 | \$ 10.72 | \$ 6.70 | \$ 6.70 | \$ 13.40 |

*20% seasonal premium

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

Summary of Revenues

| Source | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|----------------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Public Charges for Services | \$ 3,351,508 | \$ 3,601,051 | \$ 3,819,000 | \$ 2,365,420 | \$ 3,735,000 | \$ 4,532,834 | 18.69% |
| Other Financing Sources | - | 252,462 | 1,800,000 | 2,402,162 | 1,002,219 | 4,275,000 | 137.50% |
| Total Water / Sewer Fund Revenue | <u>\$ 3,351,508</u> | <u>\$ 3,853,513</u> | <u>\$ 5,619,000</u> | <u>\$ 4,767,582</u> | <u>\$ 4,737,219</u> | <u>\$ 8,807,834</u> | 56.75% |

Summary of Expenses

| Department | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------------|---------------------|-----------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Personnel | \$ 1,128,316 | \$ 1,082,825 | \$ 1,389,322 | \$ 887,010 | \$ 1,104,505 | \$ 1,453,830 | 4.64% |
| Services | 563,158 | 787,678 | 1,089,275 | 574,931 | 1,052,275 | 1,310,754 | 20.33% |
| Supplies & Other Items | 524,205 | 481,187 | 483,000 | 314,895 | 483,000 | 564,000 | 16.77% |
| Capital | 356,979 | 1,779,527 | 1,800,000 | 2,402,162 | 1,002,219 | 4,275,000 | 137.50% |
| Depreciation & Debt Service | 862,976 | 888,255 | 857,403 | 683,900 | 1,175,060 | 1,204,250 | 40.45% |
| Total Water / Sewer Fund Expenses | <u>\$ 3,435,634</u> | <u>\$ 5,019,472</u> | <u>\$ 5,619,000</u> | <u>\$ 4,862,898</u> | <u>\$ 4,817,059</u> | <u>\$ 8,807,834</u> | 56.75% |
| Increase / (Decrease) in Equity | <u>\$ (84,126)</u> | <u>\$ (1,165,959)</u> | <u>\$ -</u> | <u>\$ (95,316)</u> | <u>\$ (79,840)</u> | <u>\$ -</u> | |
| Beginning Cash Balance | \$ 2,084,009 | \$ 884,628 | \$ 414,009 | | \$ 414,009 | \$ 334,169 | |
| Adjustments to "accrual" basis: | | | | | | | |
| Adjustments for accruals | (1,115,255) | 695,340 | - | | - | - | |
| Applied Budget Surplus | - | - | - | | - | - | |
| Ending Cash Balance | <u>\$ 884,628</u> | <u>\$ 414,009</u> | <u>\$ 414,009</u> | | <u>\$ 334,169</u> | <u>\$ 334,169</u> | |

Fund 505 - Water / Sewer Fund
Revenues

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------|-----------------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Public Charges for Services | | | | | | | | |
| 34-4210 | Water / Sewer User Charges | \$ 2,979,823 | \$ 3,295,082 | \$ 3,525,000 | \$ 2,185,487 | \$ 3,480,000 | \$ 4,272,834 | 21.22% |
| 34-6904 | Penalties & Late Charges | 52,873 | 40,091 | 30,000 | 17,923 | 35,000 | 35,000 | 16.67% |
| 34-4215 | Capital Recovery | 34,000 | 38,000 | 29,000 | 6,000 | 10,000 | 15,000 | -48.28% |
| 38-1002 | Celltower rent income | 215,234 | 219,492 | 220,000 | 148,818 | 200,000 | 200,000 | -9.09% |
| 34-6906 | Miscellaneous | 69,578 | 8,386 | 15,000 | 7,192 | 10,000 | 10,000 | -33.33% |
| | Total Public Charges for Services | <u>3,351,508</u> | <u>3,601,051</u> | <u>3,819,000</u> | <u>2,365,420</u> | <u>3,735,000</u> | <u>4,532,834</u> | 18.69% |
| Other Financing Sources | | | | | | | | |
| 36-1000 | Debt Proceeds | - | 252,462 | 1,800,000 | 2,402,162 | 1,002,219 | 4,275,000 | 137.50% |
| | Total Other Financing Sources | <u>-</u> | <u>252,462</u> | <u>1,800,000</u> | <u>2,402,162</u> | <u>1,002,219</u> | <u>4,275,000</u> | 137.50% |
| | Total Water / Sewer Revenues | <u>\$ 3,351,508</u> | <u>\$ 3,853,513</u> | <u>\$ 5,619,000</u> | <u>\$ 4,767,582</u> | <u>\$ 4,737,219</u> | <u>\$ 8,807,834</u> | 56.75% |

Fund 505 - Water / Sewer Fund
Expenses - 4350

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------------------|---------------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 828,285 | \$ 761,816 | \$ 940,790 | \$ 601,976 | \$ 723,750 | \$ 1,020,170 | 8.44% |
| 51-1300 | Overtime | 22,803 | 31,607 | 19,234 | 47,570 | 65,000 | 31,325 | 62.86% |
| 51-1400 | Employee Benefits | 20,300 | 42,839 | 63,845 | 26,955 | 37,655 | 51,310 | -19.63% |
| 51-2100 | Insurance Benefits | 162,426 | 181,216 | 231,866 | 121,043 | 164,200 | 201,760 | -12.98% |
| 51-2200 | FICA Taxes | 54,169 | 63,916 | 78,326 | 51,469 | 63,225 | 85,515 | 9.18% |
| 51-2400 | Retirement | 40,333 | 1,431 | 55,261 | 37,997 | 50,675 | 63,750 | 15.36% |
| | Total Personnel | 1,128,316 | 1,082,825 | 1,389,322 | 887,010 | 1,104,505 | 1,453,830 | 4.64% |
| Services | | | | | | | | |
| 52-1300 | Contract Services | 136,569 | 282,481 | 440,000 | 172,780 | 400,000 | 423,195 | -3.82% |
| 52-2200 | Vehicle / Equipment Maintenance | 134,960 | 113,221 | 170,000 | 76,657 | 170,000 | 200,000 | 17.65% |
| 52-2201 | Building / Infrastructure Maintenance | 106,966 | 101,259 | 200,000 | 94,061 | 200,000 | 385,000 | 92.50% |
| 52-2320 | Vehicle / Equipment Lease(s) | 17,602 | 59,921 | 60,000 | 56,581 | 60,000 | 60,000 | 0.00% |
| 52-3100 | Property & Workers Comp Insurance | 124,007 | 174,352 | 177,275 | 142,802 | 177,275 | 197,559 | 11.44% |
| 52-3220 | Postage & Mailing | 13,836 | 18,210 | 14,500 | 9,343 | 15,000 | 15,000 | 3.45% |
| 52-3500 | Travel & Training | 14,555 | 12,244 | 12,000 | 9,364 | 12,000 | 12,000 | 0.00% |
| 52-3600 | Dues & Membership | 2,657 | 3,791 | 3,000 | 2,483 | 3,000 | 3,000 | 0.00% |
| 52-3990 | Credit Card Fees | 12,006 | 22,199 | 12,500 | 10,860 | 15,000 | 15,000 | 20.00% |
| | Total Services | 563,158 | 787,678 | 1,089,275 | 574,931 | 1,052,275 | 1,310,754 | 20.33% |
| Supplies & Other Items | | | | | | | | |
| 53-1100 | Supplies | 160,864 | 132,047 | 115,000 | 116,187 | 125,000 | 154,000 | 33.91% |
| 53-1230 | Utilities | 312,124 | 293,292 | 275,000 | 169,527 | 275,000 | 275,000 | 0.00% |
| 53-1270 | Fuel | 13,248 | 22,813 | 18,000 | 11,065 | 18,000 | 20,000 | 11.11% |
| 53-1600 | Equipment | 37,969 | 33,035 | 75,000 | 18,116 | 65,000 | 115,000 | 53.33% |
| | Total Supplies & Other Items | 524,205 | 481,187 | 483,000 | 314,895 | 483,000 | 564,000 | 16.77% |

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

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------|-----------------------------------|------------------|------------------|---------------------------|------------------|-------------------|------------------|--------------------|
| Capital | | | | | | | | |
| 11-7400 | Buildings | - | - | - | 245,231 | 57,040 | 220,000 | 100.00% |
| 11-7500 | Vehicles & Equipment | 1,531 | 34,952 | 25,000 | - | 12,793 | 350,000 | 1300.00% |
| 11-7300 | Infrastructure | 355,448 | 1,744,575 | 1,775,000 | 2,156,931 | 932,386 | 3,705,000 | 108.73% |
| | Total Capital | 356,979 | 1,779,527 | 1,800,000 | 2,402,162 | 1,002,219 | 4,275,000 | 137.50% |
| Depreciation & Debt Service | | | | | | | | |
| 56-1000 | Principal (Depreciation) | 784,243 | 814,093 | 542,343 | 611,250 | 815,000 | 815,000 | 50.27% |
| 58-2000 | Interest | 78,733 | 74,162 | 60,060 | 72,650 | 110,060 | 134,250 | 123.53% |
| 58-3000 | Fiscal Fees | - | - | 5,000 | - | - | 5,000 | 0.00% |
| | Fund Balance Replenishment | - | - | 250,000 | - | 250,000 | 250,000 | 0.00% |
| | Total Depreciation & Debt Service | 862,976 | 888,255 | 857,403 | 683,900 | 1,175,060 | 1,204,250 | 40.45% |
| | Total Water / Sewer Expenses | <u>3,435,634</u> | <u>5,019,472</u> | <u>5,619,000</u> | <u>4,862,898</u> | <u>4,817,059</u> | <u>8,807,834</u> | 56.75% |

Water / Sewer Fund Expenditure Detail

1300 - Contract Services

| | |
|-----------------------------------|--------------|
| Engineering | 30,000 |
| Geothinq Software | 65,000 |
| Toxicity Testing (Hydrosphere) | 10,000 |
| Watershed (Coastal Environmental) | 12,000 |
| Electrician | 20,000 |
| Special Analysis | 5,000 |
| Lead / Copper Inventory | 100,000 |
| Water Analysis | 70,000 |
| Dumping | 100,000 |
| Audit | 6,500 |
| Financial Software Support | <u>4,695</u> |
| Total | 423,195 |

2200 - Vehicles / Equipment Maintenance

| | |
|-------------------------------------|---------------|
| Vehicle Maintenance | 25,000 |
| Electrical Updates | 10,000 |
| Ultraviolet Bulb Annual Replacement | 25,000 |
| Lift Station Control Panels | 50,000 |
| Sludge press | 50,000 |
| SCADA system | 15,000 |
| Miscellaneous | <u>25,000</u> |
| Total | 200,000 |

2201 - Building / Infrastructure Maintenance

| | |
|-----------------------------------|---------------|
| Building Maintenance | 15,000 |
| Sanitary Repairs | 30,000 |
| Watermain Repairs | 60,000 |
| Fences for Lift Stations | 50,000 |
| Lift Station Repairs | 50,000 |
| Watertower Painting & Maintenance | 80,000 |
| Watertower Repairs - Butler Ave | 75,000 |
| Miscellaneous System Repairs | <u>25,000</u> |
| Total | 385,000 |

1100 - Supplies

| | |
|----------------------------|---------------|
| Safety Equipment | 10,000 |
| Uniform / Clothing | 14,000 |
| Gravel | 20,000 |
| Parts for Watermains | 30,000 |
| Waters for Sanitary Sewers | 30,000 |
| Polymer for Sludge | 25,000 |
| Office and Miscellaneous | <u>25,000</u> |
| Total | 154,000 |

1600 - Equipment

| | |
|---|---------------|
| Replacement & Upgrades to Fleet (2 pickup trucks) | 80,000 |
| Misc inventory | <u>35,000</u> |
| Total | 115,000 |

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

| Account | Description | FY24 | FY25 | Multi-Year | FY24 Budget Request |
|---------|---|------------------|------------------|------------------|---------------------|
| | | Amended Budget | Budget Amount | Total Budget | Budget Amount |
| | Replacement of Sanitary Mains | \$ 1,555,000 | \$ 1,128,000 | \$ 2,683,000 | \$ 1,555,000 |
| | Replacement of Watermains | 250,000 | 250,000 | 500,000 | 250,000 |
| | Raise Well Houses Above Flood Plain | 350,000 | 350,000 | 700,000 | 350,000 |
| | WWTP Grit Removal & Odor Control System | 1,100,000 | - | 1,100,000 | 1,100,000 |
| | Sanitary Forcemains | 150,000 | 200,000 | 350,000 | 150,000 |
| | Front-end Loader | 125,000 | - | - | 125,000 |
| | WWTP Maintenance Building | 220,000 | - | - | 220,000 |
| | Replacement of Lift Station Pumps & Motor Control Centers | 300,000 | 300,000 | 600,000 | 300,000 |
| | WWTP & Well Generators | 225,000 | - | - | 225,000 |
| | Replacement of UV Violet Disinfection | - | 350,000 | 350,000 | - |
| | Butler Water Tower Painting | - | 250,000 | 250,000 | - |
| | Lift Station #1 Scrubber | - | 250,000 | 250,000 | - |
| | Total Capital Additions | <u>4,275,000</u> | <u>3,078,000</u> | <u>6,783,000</u> | <u>4,275,000</u> |

Outstanding Debt

During 2021, the Water / Sewer Utility issued \$4 million to finance multiple utility related projects and equipment upgrades as indicated above. Prior to the 2021 debt issue, the Utility had outstanding notes payable with Georgia Environmental Facilities Authority (GEFA) for previous water line extensions and lift stations, and various other water and sewer improvement projects. As of June 30, 2022 the Utility has \$8.3 million in outstanding debt.

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.

Atlantic Waste Company increased rates effective April 2023 and as a result the City increased monthly fees by \$2 per cart for residential and commercial collection. The City also operates two compactors for businesses on the south end of the City. These compactor fees will also need to be adjusted in the upcoming budget year based on the number of businesses and the amount of usage.

The refuse collection fee does not cover yardwaste collection, therefore the City General Fund supplements the Solid Waste Fund for the cost of yardwaste collection, as well as the cost for 20% of the Utility Clerk wages for administering the billing and collections. The supplement for FY24 from the General Fund to the Solid Waste fund is \$179,550.

| 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

Summary of Revenues

| Source | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------|---------------------|---------------------|---------------------------|-------------------|---------------------|---------------------|--------------------|
| Public Charges for Services | \$ 959,927 | \$ 964,276 | \$ 1,028,400 | \$ 702,424 | \$ 1,053,500 | \$ 1,071,500 | 4.19% |
| Other Financing Sources | 158,931 | 213,893 | 165,155 | 22,593 | 191,205 | 179,550 | 8.72% |
| Total Solid Waste Revenue | <u>\$ 1,118,858</u> | <u>\$ 1,178,169</u> | <u>\$ 1,193,555</u> | <u>\$ 725,017</u> | <u>\$ 1,244,705</u> | <u>\$ 1,251,050</u> | 4.82% |

Summary of Expenses

| Department | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|---------------------------------|---------------------|---------------------|---------------------------|-------------------|---------------------|---------------------|--------------------|
| Personnel | \$ 21,130 | \$ 11,673 | \$ 15,155 | \$ - | \$ 15,155 | \$ 15,050 | -0.69% |
| Services | 1,097,728 | 1,160,046 | 1,178,400 | 725,017 | 1,236,000 | 1,236,000 | 4.89% |
| Total Solid Waste Expenses | <u>\$ 1,118,858</u> | <u>\$ 1,171,719</u> | <u>\$ 1,193,555</u> | <u>\$ 725,017</u> | <u>\$ 1,251,155</u> | <u>\$ 1,251,050</u> | 4.82% |
| Increase / (Decrease) in Equity | <u>\$ -</u> | <u>\$ 6,450</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (6,450)</u> | <u>\$ -</u> | |
| Beginning Cash Balance | \$ - | \$ - | \$ 6,450 | | \$ 6,450 | \$ - | |
| Adjustments to "accrual" basis: | | | | | | | |
| Adjustments for accruals | - | - | - | | - | - | |
| Applied Budget Surplus | - | - | - | | - | - | |
| Ending Cash Balance | <u>\$ -</u> | <u>\$ 6,450</u> | <u>\$ 6,450</u> | | <u>\$ -</u> | <u>\$ -</u> | |

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

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------|-----------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Revenues | | | | | | | | |
| | Public Charges for Services | | | | | | | |
| 34-4110 | Solid Waste Collection Fees | \$ 940,872 | \$ 944,981 | \$ 960,000 | \$ 688,131 | 1,032,000 | \$ 1,050,000 | 9.38% |
| 34-4112 | Compactors | 19,055 | 19,295 | 68,400 | 14,293 | 21,500 | 21,500 | -68.57% |
| | Total Public Charges for Services | 959,927 | 964,276 | 1,028,400 | 702,424 | 1,053,500 | 1,071,500 | 4.19% |
| | Other Financing Sources | | | | | | | |
| 39-1000 | Transfer from General Fund | 158,931 | 213,893 | 165,155 | 22,593 | 191,205 | 179,550 | 8.72% |
| | Total Other Financing Sources | 158,931 | 213,893 | 165,155 | 22,593 | 191,205 | 179,550 | 8.72% |
| | Total Solid Waste Revenues | \$ 1,118,858 | \$ 1,178,169 | \$ 1,193,555 | \$ 725,017 | \$ 1,244,705 | \$ 1,251,050 | 4.82% |
| Expenses | | | | | | | | |
| | Personnel | | | | | | | |
| 51-1100 | Wages & Benefits | \$ 21,130 | \$ 11,673 | \$ 15,155 | \$ - | \$ 15,155 | \$ 15,050 | -0.69% |
| | Total Personnel | 21,130 | 11,673 | 15,155 | - | 15,155 | 15,050 | -0.69% |
| | Services | | | | | | | |
| 52-2111 | Residential Waste Collection | 897,706 | 945,559 | 960,000 | 591,607 | 1,020,000 | 1,020,000 | 6.25% |
| 52-2112 | Compactors | 55,532 | 66,261 | 68,400 | 46,607 | 66,000 | 66,000 | -3.51% |
| 52-2119 | Yardwaste Removal | 144,490 | 148,226 | 150,000 | 86,803 | 150,000 | 150,000 | 0.00% |
| | Total Services | 1,097,728 | 1,160,046 | 1,178,400 | 725,017 | 1,236,000 | 1,236,000 | 4.89% |
| | Total Solid Waste Expenses | \$ 1,118,858 | \$ 1,171,719 | \$ 1,193,555 | \$ 725,017 | \$ 1,251,155 | \$ 1,251,050 | 4.82% |

Page Intentionally Left Blank

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)

Department Focus:

Provide a relaxing and fun place to stay while exploring all that Tybee has to offer.

Strategic Plan Initiatives:

- Maintain and improve service level
- Continue to develop five year capital improvement plan and implementation
- Develop expansion plan for services

Fund 555 - Campground Fund
Summary of Revenues & Expenses

Summary of Revenues

| Source | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Public Charges for Services | \$ 2,221,771 | \$ 2,460,618 | \$ 2,042,000 | \$ 1,472,677 | \$ 2,257,000 | \$ 2,150,000 | 5.29% |
| Other Financing Sources | - | - | 303,233 | 42,555 | 50,000 | 40,000 | 0.00% |
| Total Campground Revenue | <u>\$ 2,221,771</u> | <u>\$ 2,460,618</u> | <u>\$ 2,345,233</u> | <u>\$ 1,515,232</u> | <u>\$ 2,307,000</u> | <u>\$ 2,190,000</u> | -6.62% |

Summary of Expenses

| Department | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|---------------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Personnel | \$ 553,062 | \$ 565,645 | \$ 637,512 | \$ 480,642 | \$ 636,050 | \$ 765,035 | 20.00% |
| Services | 300,427 | 368,565 | 421,994 | 276,250 | 401,319 | 459,722 | 8.94% |
| Supplies & Other Items | 278,384 | 262,730 | 277,000 | 178,674 | 266,000 | 303,000 | 9.39% |
| Capital | 22,345 | 27,909 | 512,000 | 54,940 | 110,941 | - | -100.00% |
| Depreciation & Debt Service | 495,940 | 495,922 | 496,727 | 25,900 | 496,025 | 497,065 | 0.07% |
| Total Campground Expenses | <u>\$ 1,650,158</u> | <u>\$ 1,720,771</u> | <u>\$ 2,345,233</u> | <u>\$ 1,016,406</u> | <u>\$ 1,910,335</u> | <u>\$ 2,024,822</u> | -13.66% |
| Increase / (Decrease) in Equity | <u>\$ 571,613</u> | <u>\$ 739,847</u> | <u>\$ -</u> | <u>\$ 498,826</u> | <u>\$ 396,665</u> | <u>\$ 165,178</u> | |
| Beginning Cash Balance | \$ 282,354 | \$ 929,622 | \$ 1,584,484 | | \$ 1,584,484 | \$ 1,981,149 | |
| Adjustments to "accrual" basis: | | | | | | | |
| Adjustments for accruals | 75,655 | (84,985) | - | | - | - | |
| Reserved for Capital | - | - | - | | - | (400,000) | |
| Ending Cash Balance | <u>\$ 929,622</u> | <u>\$ 1,584,484</u> | <u>\$ 1,584,484</u> | | <u>\$ 1,981,149</u> | <u>\$ 1,746,327</u> | |

Fund 555 - Campground Fund
Revenues

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------|-----------------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|--------------------|
| Public Charges for Services | | | | | | | | |
| 34-7520 | Camping Fees | \$ 1,695,237 | \$ 1,932,658 | \$ 1,600,000 | \$ 1,148,907 | \$ 1,800,000 | \$ 1,700,000 | 6.25% |
| 34-7521 | Tent Site Fees | 78,839 | 77,107 | 75,000 | 33,120 | 50,000 | 75,000 | 0.00% |
| 34-7522 | Cabin Rental | 227,533 | 238,988 | 190,000 | 153,079 | 225,000 | 200,000 | 5.26% |
| 34-7530 | Camp Store Sales | 184,564 | 149,123 | 140,000 | 94,598 | 140,000 | 140,000 | 0.00% |
| 34-7538 | Parking Revenue | 6,350 | 14,068 | 10,000 | 10,568 | 12,000 | 10,000 | 0.00% |
| 34-7534 | Miscellaneous | <u>29,248</u> | <u>48,674</u> | <u>27,000</u> | <u>32,405</u> | <u>30,000</u> | <u>25,000</u> | -7.41% |
| | Total Public Charges for Services | <u>2,221,771</u> | <u>2,460,618</u> | <u>2,042,000</u> | <u>1,472,677</u> | <u>2,257,000</u> | <u>2,150,000</u> | 5.29% |
| Other Financing Sources | | | | | | | | |
| 39-1300 | Use of Fund Balance for Capital | - | - | 303,233 | - | - | - | 0.00% |
| 36-1000 | Investment Income | - | - | - | 42,555 | 50,000 | 40,000 | 100.00% |
| | Total Other Financing Sources | - | - | 303,233 | 42,555 | 50,000 | 40,000 | 100.00% |
| | Total Campground Revenues | <u>\$ 2,221,771</u> | <u>\$ 2,460,618</u> | <u>\$ 2,345,233</u> | <u>\$ 1,515,232</u> | <u>\$ 2,307,000</u> | <u>\$ 2,190,000</u> | -6.62% |

Fund 555 - Campground Fund
Expenses - 6180

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|------------------------|--|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Personnel | | | | | | | | |
| 51-1100 | Salaries & Wages | \$ 375,438 | \$ 365,203 | \$ 394,737 | \$ 303,744 | \$ 395,458 | \$ 468,530 | 18.69% |
| 51-1300 | Overtime | 2,136 | 3,439 | 2,000 | 2,725 | 3,600 | 4,000 | 100.00% |
| 51-1400 | Employee Benefits | 3,600 | 15,535 | 17,450 | 15,036 | 17,000 | 20,250 | 16.05% |
| 51-2100 | Insurance Benefits | 93,102 | 81,967 | 93,996 | 77,290 | 93,500 | 102,470 | 9.02% |
| 51-2200 | FICA Taxes | 22,993 | 31,359 | 31,686 | 26,743 | 31,650 | 37,700 | 18.98% |
| 51-2400 | Retirement | 22,349 | 33,142 | 33,601 | 23,104 | 30,800 | 45,000 | 33.92% |
| | Personnel costs allocated to Campgroun | 33,444 | 35,000 | 64,042 | 32,000 | 64,042 | 87,085 | 35.98% |
| | Total Personnel | 553,062 | 565,645 | 637,512 | 480,642 | 636,050 | 765,035 | 20.00% |
| Services | | | | | | | | |
| 52-1300 | Contract Services | 111,732 | 114,969 | 117,800 | 66,027 | 115,000 | 150,945 | 28.14% (1) |
| 52-2200 | Vehicle / Equipment Maintenance | 4,530 | 4,659 | 6,000 | 903 | 2,000 | 5,000 | -16.67% |
| 52-2201 | Building & Infrastructure Maintenance | 21,852 | 15,889 | 25,000 | 14,914 | 23,000 | 25,000 | 0.00% |
| 52-3100 | Property & Workers Comp Insurance | 25,865 | 89,953 | 91,594 | 71,908 | 91,594 | 98,777 | 7.84% |
| 52-3300 | Advertising & Postage | 58,252 | 59,457 | 80,000 | 58,958 | 75,000 | 80,000 | 0.00% |
| 52-3500 | Travel & Training | 939 | 5,953 | 11,000 | 8,682 | 8,225 | 11,000 | 0.00% |
| 52-3600 | Dues & Membership | 7,021 | 6,220 | 7,000 | 4,362 | 6,500 | 7,000 | 0.00% |
| 52-3990 | Credit Card Fees | 70,036 | 71,465 | 82,000 | 50,496 | 80,000 | 82,000 | 0.00% |
| 52-3900 | Other | 200 | - | 1,600 | - | - | - | -100.00% |
| | Total Services | 300,427 | 368,565 | 421,994 | 276,250 | 401,319 | 459,722 | 8.94% |
| Supplies & Other Items | | | | | | | | |
| 53-1100 | Supplies | 39,143 | 29,900 | 35,000 | 20,548 | 30,000 | 35,000 | 0.00% |
| 53-1230 | Utilities | 157,555 | 154,349 | 164,000 | 101,420 | 160,000 | 182,000 | 10.98% |
| 52-1520 | Camp Store Items for Purchase | 70,235 | 72,752 | 70,000 | 53,461 | 70,000 | 70,000 | 0.00% |
| 53-1600 | Equipment | 11,451 | 5,729 | 8,000 | 3,245 | 6,000 | 16,000 | 100.00% |
| | Total Supplies | 278,384 | 262,730 | 277,000 | 178,674 | 266,000 | 303,000 | 9.39% |

Fund 555 - Campground Fund (Continued)
Expenses - 6180

| Account | Account Name | 2021 Actual | 2022 Actual | Amended 2023 Budget | 3/31/23 YTD | 2023 Projected | 2024 Budget | Budget % Change |
|-----------------------------|-----------------------------------|----------------|----------------|---------------------------|----------------|-------------------|----------------|--------------------|
| Capital | | | | | | | | |
| 54-1315 | Buildings | 11,120 | 18,233 | 350,000 | - | - | - | -100.00% (2) |
| 54-2100 | Vehicles & Equipment | - | 9,676 | 112,000 | 54,940 | 110,941 | - | -100.00% |
| 54-1410 | Site Improvements | 11,225 | - | 50,000 | - | - | - | 100.00% (2) |
| | Total Capital | 22,345 | 27,909 | 512,000 | 54,940 | 110,941 | - | -100.00% |
| Depreciation & Debt Service | | | | | | | | |
| 56-1000 | Principal (Depreciation) | 439,414 | 448,954 | 458,702 | - | 458,000 | 469,000 | 2.25% |
| 56-2000 | Interest | 56,526 | 46,968 | 38,025 | 25,900 | 38,025 | 28,065 | -26.19% |
| | Total Depreciation & Debt Service | 495,940 | 495,922 | 496,727 | 25,900 | 496,025 | 497,065 | 0.07% |
| | Total Campground Expenses | 1,650,158 | 1,720,771 | 2,345,233 | 1,016,406 | 1,910,335 | 2,024,822 | -13.66% |

Significant Variances Explanation:

- (1) Increase for allocation of financial software and audit services that the Campground utilizes
- (2) The Campground is carrying forward the capital additions of a maintenance building and bathroom design into the FY24 budget using FY23 funds

Campground Fund Expense Detail

1300 - Contract Services

| | |
|----------------------|---------|
| Service Contracts | 8,000 |
| Audit | 6,500 |
| Financial Software | 1,545 |
| Garbage | 10,800 |
| Custodial | 90,000 |
| Pool | 4,200 |
| Pest Control | 5,000 |
| Big Leaf Network | 4,200 |
| Armored Car Service | 6,500 |
| Contact Labor | 13,200 |
| Lodging Compensation | 1,000 |
| Total | 150,945 |

3500 - Building & Infrastructure Maintenance

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

3300 - Advertising

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

3500 - Travel & Training

| | |
|---------------------------|--------|
| National ARVC Conferences | 4,500 |
| Grand Strand Gift Shows | 2,500 |
| State Conference | 2,000 |
| NRPA and CPRP | 1,000 |
| CPO | 1,000 |
| Total | 11,000 |

1100 - Supplies

| | |
|----------------|--------|
| Materials | 25,000 |
| Pool Materials | 7,000 |
| Uniforms | 2,000 |
| Postage | 1,000 |
| Total | 35,000 |

1230 - Utilities

| | |
|--------------------------|---------|
| Telephone Communications | 25,500 |
| Cable | 19,000 |
| Water / Sewer | 19,500 |
| Electric | 115,000 |
| Propane & Fuel | 3,000 |
| Total | 182,000 |

1520 - Camp Store Items for Resale

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

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

| Account | Description | FY23 Amended Budget | | FY24 Budget Request | Multi-Year Total Budget |
|-------------------------|---|---------------------|--------------|---------------------|----------------------------|
| | | Budget Amount | Actual Spent | Budget Amount | |
| 54-1315 | Maintenance Building - Carryover into FY24 | \$ 350,000 | \$ - | \$ - | \$ 350,000 |
| 54-2100 | Utility Truck | 50,000 | 50,000 | - | 50,000 |
| 54-2100 | Skidsteer | 50,000 | 50,784 | - | 50,000 |
| 54-2100 | Picnic Tables | 6,000 | 4,157 | - | 6,000 |
| 54-2100 | Fire Rings | 6,000 | 6,000 | - | 6,000 |
| 54-1315 | Bathhouse Construction Drawings - Carryover in FY24 | 50,000 | - | - | 50,000 |
| Total Capital Additions | | 512,000 | 110,941 | - | 512,000 |

Page Intentionally Left Blank

Personnel Detail

2024 Budget Personnel Detail

| | Proposed Annual Wages | Overtime | Other Benefits | Total Wages | Employer Funded Benefits | | | | | Total Annual Wages & Benefits |
|---|--------------------------|----------|----------------|-------------|--------------------------|--------|--------|------|------------|----------------------------------|
| | | | | | FICA | Health | Dental | Life | Disability | |
| Clerk of Council | | | | | | | | | | |
| Clerk of Council | 83,920 | - | 4,650 | 88,570 | 6,775 | 10,110 | 400 | 100 | 250 | 106,205 |
| Total | 83,920 | - | 4,650 | 88,570 | 6,775 | 10,110 | 400 | 100 | 250 | 106,205 |
| City Manager | | | | | | | | | | |
| City Manager | 155,883 | - | 2,850 | 158,733 | 12,143 | 30,850 | 400 | 100 | 250 | 202,476 |
| Community Outreach Director / ACM | 121,744 | - | 2,850 | 124,594 | 9,531 | - | - | 100 | 250 | 134,475 |
| Facilities / Special Events Coordinator | 46,011 | - | 2,850 | 48,861 | 3,738 | 14,840 | 400 | 100 | 250 | 68,189 |
| Mainstreet Manager | 60,414 | - | 2,850 | 63,264 | 4,840 | 10,110 | 400 | 100 | 250 | 78,964 |
| Sustainability Coordinator | 46,011 | - | 1,650 | 47,661 | 3,646 | 10,110 | 400 | 100 | 250 | 62,167 |
| Customer Service Coordinator | 46,011 | - | 1,650 | 47,661 | 3,646 | 10,110 | 400 | 100 | 250 | 62,167 |
| Total | 476,074 | - | 14,700 | 490,774 | 37,544 | 76,020 | 2,000 | 600 | 1,500 | 608,438 |
| Finance | | | | | | | | | | |
| Finance Director | 143,934 | - | 2,850 | 146,784 | 11,230 | 23,220 | 400 | 100 | 250 | 181,984 |
| Finance Manager | 88,404 | 5,000 | 2,850 | 96,254 | 7,363 | 10,110 | 400 | 100 | 250 | 114,477 |
| Payroll & Admin Specialist | 58,875 | 1,000 | 2,850 | 62,725 | 4,798 | 10,110 | 400 | 100 | 250 | 78,383 |
| Accounts Payable Clerk | 58,850 | 1,000 | 2,850 | 62,700 | 4,797 | 10,110 | 400 | 100 | 250 | 78,357 |
| Finance Assistant | 46,011 | - | 1,600 | 47,611 | 3,642 | 10,110 | 400 | 100 | 250 | 62,113 |
| City License Coordinator | 40,892 | - | 2,850 | 43,742 | 3,346 | 10,110 | 400 | 100 | 250 | 57,948 |
| STVR Coordinator | 46,734 | 500 | 2,850 | 50,084 | 3,831 | 10,110 | 400 | 100 | 250 | 64,775 |
| Total | 483,700 | 7,500 | 18,700 | 509,900 | 39,007 | 83,880 | 2,800 | 700 | 1,750 | 638,037 |
| Human Resources | | | | | | | | | | |
| Human Resource Director | 121,745 | - | 2,850 | 124,595 | 9,532 | 15,990 | 400 | 100 | 250 | 150,867 |
| Human Resource Generalist | 58,875 | - | 2,800 | 61,675 | 4,718 | 14,840 | 400 | 100 | 250 | 81,983 |
| Total | 180,620 | - | 5,650 | 186,270 | 14,250 | 30,830 | 800 | 200 | 500 | 232,850 |
| Information Technology | | | | | | | | | | |
| IT Director | 121,048 | - | 11,250 | 132,298 | 10,121 | 10,110 | 400 | 100 | 250 | 153,279 |
| IT Support Specialist | 58,875 | 2,500 | 4,650 | 66,025 | 5,051 | 10,110 | 400 | 100 | 250 | 81,936 |
| Total | 179,923 | 2,500 | 15,900 | 198,323 | 15,172 | 20,220 | 800 | 200 | 500 | 235,215 |

2024 Budget
Personnel Detail (continued)

| | Proposed | Overtime | Other Pay | Total Wages | Employer Funded Benefits | | | | | Total Annual |
|-----------------------------------|--------------|----------|-----------|-------------|--------------------------|--------|--------|------|------------|------------------|
| | Annual Wages | | | | FICA | Health | Dental | Life | Disability | Wages & Benefits |
| Police & Code Enforcement | | | | | | | | | | |
| Police Chief | 130,463 | - | 3,090 | 133,553 | 10,217 | 15,990 | 400 | 100 | 250 | 160,510 |
| Assistant Police Chief | 119,962 | | 3,090 | 123,052 | 9,413 | 10,110 | 400 | 100 | 250 | 143,325 |
| Major | 107,551 | - | 3,090 | 110,641 | 8,464 | 23,140 | 400 | 100 | 250 | 142,995 |
| Major | 115,439 | - | 3,090 | 118,529 | 9,067 | 10,110 | 400 | 100 | 250 | 138,456 |
| Lieutenant / Adm Supervisor (CNT) | 85,826 | - | 3,090 | 88,916 | 6,802 | - | - | 100 | 250 | 96,068 |
| Lieutenant | 85,826 | 2,500 | 3,090 | 91,416 | 6,993 | 23,140 | 400 | 100 | 250 | 122,299 |
| Lieutenant | 85,826 | 2,500 | 3,090 | 91,416 | 6,993 | 10,110 | 400 | 100 | 250 | 109,269 |
| City Marshal | 81,734 | 2,500 | 3,090 | 87,324 | 6,680 | 10,110 | 400 | 100 | 250 | 104,864 |
| Sergeant / Adm Supervisor (CNT) | 71,379 | 2,500 | 3,090 | 76,969 | 5,888 | 10,110 | 400 | 100 | 250 | 93,717 |
| Sergeant | 71,379 | 2,500 | 3,090 | 76,969 | 5,888 | 23,220 | 400 | 100 | 250 | 106,827 |
| Sergeant | 71,379 | 2,500 | 3,090 | 76,969 | 5,888 | 14,840 | 400 | 100 | 250 | 98,447 |
| Sergeant | 71,379 | 2,500 | 3,090 | 76,969 | 5,888 | 23,140 | 400 | 100 | 250 | 106,747 |
| Sergeant | 71,379 | 2,500 | 3,090 | 76,969 | 5,888 | 10,110 | 400 | 100 | 250 | 93,717 |
| Sergeant | 71,379 | 2,500 | 3,090 | 76,969 | 5,888 | 23,140 | 400 | 100 | 250 | 106,747 |
| Corporal | 62,425 | 2,500 | 3,090 | 68,015 | 5,203 | 10,110 | 400 | 100 | 250 | 84,078 |
| Corporal | 62,425 | 2,500 | 3,090 | 68,015 | 5,203 | 10,110 | 400 | 100 | 250 | 84,078 |
| Corporal | 62,425 | 2,500 | 3,090 | 68,015 | 5,203 | 23,140 | 400 | 100 | 250 | 97,108 |
| Corporal | 62,425 | 2,500 | 3,090 | 68,015 | 5,203 | 10,110 | 400 | 100 | 250 | 84,078 |
| Senior Police Officer | 58,559 | 2,500 | 3,090 | 64,149 | 4,907 | 10,110 | 400 | 100 | 250 | 79,916 |
| Senior Police Officer | 58,559 | 2,500 | 3,090 | 64,149 | 4,907 | 15,930 | 400 | 100 | 250 | 85,736 |
| Police Officer | 55,439 | 2,500 | 3,090 | 61,029 | 4,669 | - | - | 100 | 250 | 66,048 |
| Police Officer | 55,439 | 2,500 | 3,090 | 61,029 | 4,669 | 10,110 | 400 | 100 | 250 | 76,558 |
| Police Officer | 55,439 | 2,500 | 3,090 | 61,029 | 4,669 | 10,110 | 400 | 100 | 250 | 76,558 |
| Police Officer | 55,439 | 2,500 | 3,090 | 61,029 | 4,669 | 23,140 | 400 | 100 | 250 | 89,588 |
| Police Officer | 55,439 | 2,500 | 3,090 | 61,029 | 4,669 | 10,110 | 400 | 100 | 250 | 76,558 |
| Police Officer | 55,439 | 2,500 | 3,090 | 61,029 | 4,669 | 10,110 | 400 | 100 | 250 | 76,558 |
| Police Officer | 55,439 | 2,500 | 3,090 | 61,029 | 4,669 | 10,110 | 400 | 100 | 250 | 76,558 |
| Police Officer | 55,439 | 2,500 | 3,090 | 61,029 | 4,669 | 14,800 | 400 | 100 | 250 | 81,248 |

2024 Budget
Personnel Detail (continued)

| | Proposed | Overtime | Other Pay | Total Wages | Employer Funded Benefits | | | | | Total Annual |
|---------------------------------------|--------------|----------|-----------|-------------|--------------------------|---------|--------|-------|------------|------------------|
| | Annual Wages | | | | FICA | Health | Dental | Life | Disability | Wages & Benefits |
| Police & Code Enforcement (continued) | | | | | | | | | | |
| Police Officer | 55,439 | 2,500 | 3,040 | 60,979 | 4,665 | 10,110 | 400 | 100 | 250 | 76,504 |
| Police Officer | 55,439 | 2,500 | 3,040 | 60,979 | 4,665 | 10,110 | 400 | 100 | 250 | 76,504 |
| Police Officer | 55,439 | 2,500 | 3,040 | 60,979 | 4,665 | 10,110 | 400 | 100 | 250 | 76,504 |
| Police Officer | 55,439 | 2,500 | 3,040 | 60,979 | 4,665 | 10,110 | 400 | 100 | 250 | 76,504 |
| Code Enforcement Officer | 43,478 | 2,500 | 3,090 | 49,068 | 3,754 | 10,110 | - | 100 | 250 | 63,282 |
| Code Enforcement Officer | 43,478 | 2,500 | 3,090 | 49,068 | 3,754 | 10,110 | 400 | 100 | 250 | 63,682 |
| Code Enforcement Officer | 43,478 | 2,500 | 3,090 | 49,068 | 3,754 | 10,110 | 400 | 100 | 250 | 63,682 |
| Code Enforcement Officer | 43,478 | 2,500 | 3,090 | 49,068 | 3,754 | 10,110 | 400 | 100 | 250 | 63,682 |
| Code Enforcement Officer | 43,478 | 2,500 | 3,090 | 49,068 | 3,754 | 10,110 | 400 | 100 | 250 | 63,682 |
| Code Enforcement Officer | 43,478 | 2,500 | 3,090 | 49,068 | 3,754 | - | - | 100 | 250 | 53,172 |
| Code Enforcement Officer | 43,478 | 2,500 | 3,090 | 49,068 | 3,754 | 10,110 | 400 | 100 | 250 | 63,682 |
| Code Enforcement Officer | 43,478 | 2,500 | 3,090 | 49,068 | 3,754 | 10,110 | 400 | 100 | 250 | 63,682 |
| Office / Records Coordinator | 56,524 | 2,500 | 2,850 | 61,874 | 4,732 | 10,110 | 400 | 100 | 250 | 77,467 |
| Total | 2,677,335 | 90,000 | 126,250 | 2,893,585 | 221,360 | 496,590 | 14,800 | 4,100 | 10,250 | 3,640,685 |
| Municipal Court | | | | | | | | | | |
| Municipal Court Director | 97,010 | - | 2,850 | 99,860 | 7,639 | 10,110 | 400 | 100 | 250 | 118,359 |
| Municipal Court Clerk | 58,875 | 500 | 2,850 | 62,225 | 4,759 | 10,110 | 400 | 100 | 250 | 77,844 |
| Assistant Municipal Court Clerk | 52,025 | 250 | 2,850 | 55,125 | 4,217 | 10,110 | 400 | 100 | 250 | 70,202 |
| Total | 207,910 | 750 | 8,550 | 217,210 | 16,615 | 30,330 | 1,200 | 300 | 750 | 266,405 |

2024 Budget
Personnel Detail (continued)

| | Proposed | | | | Employer Funded | | | | | Total |
|-------------------------------|--------------|----------|-----------|-------------|-----------------|---------|--------|-------|------------|------------------|
| | Annual Wages | Overtime | Other Pay | Total Wages | FICA | Health | Dental | Life | Disability | Wages & Benefits |
| Fire & Beach Safety | | | | | | | | | | |
| Fire Chief | 124,715 | - | 2,850 | 127,565 | 9,759 | 23,220 | 400 | 100 | 250 | 161,294 |
| Assistant Fire Chief | 114,270 | - | 2,850 | 117,120 | 8,960 | 23,140 | 400 | 100 | 250 | 149,970 |
| Special Operations - Captain | 93,571 | - | 2,850 | 96,421 | 7,376 | 10,110 | 400 | 100 | 250 | 114,657 |
| Special Operations - Sergeant | 66,314 | - | 2,850 | 69,164 | 5,291 | 10,110 | 400 | 100 | 250 | 85,315 |
| Lieutenant | 75,267 | 5,650 | 1,650 | 82,567 | 6,316 | 10,110 | 400 | 100 | 250 | 99,743 |
| Lieutenant | 75,267 | 5,650 | 1,650 | 82,567 | 6,316 | 10,110 | 400 | 100 | 250 | 99,743 |
| Lieutenant | 75,267 | 5,650 | 1,650 | 82,567 | 6,316 | 10,110 | 400 | 100 | 250 | 99,743 |
| Sergeant | 66,314 | 5,000 | 1,650 | 72,964 | 5,582 | 10,110 | 400 | 100 | 250 | 89,406 |
| Sergeant | 66,314 | 4,975 | 1,650 | 72,939 | 5,580 | 10,110 | 400 | 100 | 250 | 89,379 |
| Sergeant | 66,314 | 4,975 | 1,650 | 72,939 | 5,580 | 10,110 | 400 | 100 | 250 | 89,379 |
| Firefighter II | 58,559 | 4,000 | 1,650 | 64,209 | 4,912 | 15,990 | 400 | 100 | 250 | 85,861 |
| Firefighter II | 58,559 | 5,000 | 1,650 | 65,209 | 4,988 | - | - | 100 | 250 | 70,547 |
| Firefighter II | 58,559 | 5,000 | 1,650 | 65,209 | 4,988 | 10,110 | 400 | 100 | 250 | 81,057 |
| Firefighter II | 58,559 | 5,000 | 1,650 | 65,209 | 4,988 | 10,110 | 400 | 100 | 250 | 81,057 |
| Firefighter II | 58,559 | 5,000 | 1,650 | 65,209 | 4,988 | 15,930 | 400 | 100 | 250 | 86,877 |
| Firefighter II | 58,559 | 4,350 | 1,650 | 64,559 | 4,939 | 15,930 | 400 | 100 | 250 | 86,178 |
| Firefighter II | 58,559 | 4,000 | 1,650 | 64,209 | 4,827 | 10,110 | 400 | 100 | 250 | 79,896 |
| Firefighter II | 58,559 | 4,350 | 1,650 | 64,559 | 4,939 | 10,110 | 400 | 100 | 250 | 80,358 |
| Firefighter II | 58,559 | 4,350 | 1,650 | 64,559 | 4,939 | - | - | 100 | 250 | 69,848 |
| Firefighter II | 58,559 | 4,350 | 1,650 | 64,559 | 4,939 | 14,840 | 400 | 100 | 250 | 85,088 |
| Firefighter II | 58,559 | 4,350 | 1,650 | 64,559 | 4,939 | 10,110 | 400 | 100 | 250 | 80,358 |
| Firefighter II | 58,559 | 4,350 | 1,650 | 64,559 | 4,939 | 10,110 | 400 | 100 | 250 | 80,358 |
| Firefighter | 55,439 | 4,000 | 1,650 | 61,089 | 4,674 | 10,110 | 400 | 100 | 250 | 76,623 |
| Lifeguards - Seasonal | 250,000 | - | - | 250,000 | 19,125 | - | - | - | - | 269,125 |
| Total | 1,831,760 | 90,000 | 42,750 | 1,964,510 | 150,200 | 260,700 | 8,400 | 2,300 | 5,750 | 2,391,860 |

2024 Budget
Personnel Detail (continued)

| | Proposed | Overtime | Other Pay | Total Wages | Employer Funded | | | | | Total |
|---------------------------------------|--------------|----------|-----------|-------------|-----------------|---------|--------|-------|------------|------------------|
| | Annual Wages | | | | FICA | Health | Dental | Life | Disability | Wages & Benefits |
| Engineering/Public Works/Facilities | | | | | | | | | | |
| Engineer / Director of Infrastructure | 121,744 | - | 9,450 | 131,194 | 10,036 | 10,110 | 400 | 100 | 250 | 152,090 |
| Project Manager | 67,829 | - | 2,850 | 70,679 | 5,407 | 15,990 | 400 | 100 | 250 | 92,826 |
| Division Director | 102,932 | - | 2,850 | 105,782 | 8,092 | 15,990 | 400 | 100 | 250 | 130,614 |
| Foreman | 58,242 | 3,350 | 2,850 | 64,442 | 4,930 | 10,110 | 400 | 100 | 250 | 80,232 |
| Foreman | 59,418 | 3,565 | 2,850 | 65,833 | 5,036 | 23,220 | 400 | 100 | 250 | 94,839 |
| Foreman | 58,242 | 3,475 | 2,850 | 64,567 | 4,939 | 23,220 | 400 | 100 | 250 | 93,476 |
| Foreman | 57,112 | 3,425 | 2,850 | 63,387 | 4,849 | 14,800 | 400 | 100 | 250 | 83,786 |
| Crew Leader | 53,065 | 3,175 | 2,850 | 59,090 | 4,520 | 10,110 | 400 | 100 | 250 | 74,470 |
| Crew Leader | 64,957 | 3,900 | 2,850 | 71,707 | 5,486 | 14,800 | 400 | 100 | 250 | 92,743 |
| Crew Leader | 52,025 | 3,000 | 2,850 | 57,875 | 4,427 | - | - | 100 | 250 | 62,652 |
| Crew Leader | 52,025 | 3,000 | 2,850 | 57,875 | 4,427 | 10,110 | 400 | 100 | 250 | 73,162 |
| Recycling Coordinator | 46,011 | 2,760 | 2,850 | 51,621 | 3,949 | 10,110 | 400 | 100 | 250 | 66,430 |
| Heavy Equipment Operator | 46,011 | 2,775 | 2,850 | 51,636 | 3,950 | 10,110 | 400 | 100 | 250 | 66,446 |
| Heavy Equipment Operator | 46,011 | 2,775 | 2,850 | 51,636 | 3,950 | 10,110 | 400 | 100 | 250 | 66,446 |
| Heavy Equipment Operator | 46,011 | 2,733 | 2,850 | 51,594 | 3,947 | 10,110 | 400 | 100 | 250 | 66,401 |
| Mechanic | 47,141 | 2,885 | 2,850 | 52,876 | 4,045 | 10,110 | 400 | 100 | 250 | 67,781 |
| Laborer II | 46,938 | 2,800 | 2,850 | 52,588 | 4,023 | 10,110 | 400 | 100 | 250 | 67,471 |
| Laborer II | 44,790 | 2,426 | 2,850 | 50,066 | 3,830 | 10,110 | 400 | 100 | 250 | 64,756 |
| Laborer II | 44,790 | 2,756 | 2,850 | 50,396 | 3,855 | 10,110 | 400 | 100 | 250 | 65,111 |
| Laborer | 43,478 | 2,600 | 2,850 | 48,928 | 3,743 | 10,110 | 400 | 100 | 250 | 63,531 |
| Laborer | 43,478 | 2,600 | 2,850 | 48,928 | 3,743 | 10,110 | - | 100 | 250 | 63,131 |
| Laborer | 43,478 | 1,600 | 2,850 | 47,928 | 3,666 | 10,110 | 400 | 100 | 250 | 62,454 |
| Laborer | 43,478 | 1,600 | 2,850 | 47,928 | 3,666 | 10,110 | 400 | 100 | 250 | 62,454 |
| Laborer | 43,478 | 1,600 | 2,850 | 47,928 | 3,666 | - | - | 100 | 250 | 51,944 |
| Laborer | 43,478 | 1,600 | 2,850 | 47,928 | 3,666 | 10,110 | 400 | 100 | 250 | 62,454 |
| Laborer | 43,478 | 1,600 | 2,850 | 47,928 | 3,666 | 10,110 | 400 | 100 | 250 | 62,454 |
| Laborer | 43,478 | 1,000 | 2,800 | 47,278 | 3,617 | 10,110 | 400 | 100 | 250 | 61,755 |
| Laborer | 43,476 | 1,000 | 2,800 | 47,276 | 3,616 | 10,110 | 400 | 100 | 250 | 61,752 |
| Administrative Assistant | 43,478 | 1,000 | 2,850 | 47,328 | 3,611 | 10,110 | 400 | 100 | 250 | 61,799 |
| Total | 1,550,072 | 65,000 | 89,150 | 1,704,222 | 130,358 | 320,330 | 10,400 | 2,900 | 7,250 | 2,175,460 |

2024 Budget
Personnel Detail (continued)

| | Proposed | | | | Employer Funded | | | | | Total |
|---------------------------------------|--------------|----------|-----------|-------------|-----------------|--------|--------|------|------------|------------------|
| | Annual Wages | Overtime | Other Pay | Total Wages | FICA | Health | Dental | Life | Disability | Wages & Benefits |
| Community Development | | | | | | | | | | |
| Community Development Director | 112,975 | - | 4,650 | 117,625 | 8,996 | 15,990 | 400 | 100 | 250 | 143,361 |
| Zoning Specialist | 48,905 | 650 | 2,850 | 52,405 | 4,009 | 10,110 | 400 | 100 | 250 | 67,274 |
| Total | 161,880 | 650 | 7,500 | 170,030 | 13,005 | 26,100 | 800 | 200 | 500 | 210,635 |
| Parking Services | | | | | | | | | | |
| Parking Services Supervisor | 78,788 | - | 2,850 | 81,638 | 6,245 | 14,840 | 400 | 100 | 250 | 103,473 |
| Assistant Parking Services Supervisor | 49,085 | 1,500 | 2,850 | 53,435 | 4,088 | 10,110 | 400 | 100 | 250 | 68,383 |
| Parking Services Clerk / Technician | 43,477 | 1,500 | 1,650 | 46,627 | 3,567 | 23,220 | 400 | 100 | 250 | 74,164 |
| Parking Services Attendant | 19,213 | 250 | 50 | 19,513 | 1,493 | - | - | - | - | 21,006 |
| Parking Services Attendant | 19,607 | 250 | 50 | 19,907 | 1,523 | - | - | - | - | 21,430 |
| Parking Services Attendant | 19,607 | 250 | 50 | 19,907 | 1,523 | - | - | - | - | 21,430 |
| Parking Services Attendant | 19,607 | 250 | 50 | 19,907 | 1,523 | - | - | - | - | 21,430 |
| Parking Enforcement (6) | 62,111 | - | - | 62,111 | 4,753 | - | - | - | - | 66,864 |
| Total | 311,495 | 4,000 | 7,550 | 323,045 | 24,715 | 48,170 | 1,200 | 300 | 750 | 398,180 |
| E911 Dispatch Fund | | | | | | | | | | |
| E911 Coordinator | 52,025 | - | 2,850 | 54,875 | 4,198 | 10,110 | 400 | 100 | 250 | 69,933 |
| Communication Officer | 48,905 | 500 | 2,850 | 52,255 | 3,998 | 10,110 | 400 | 100 | 250 | 67,113 |
| Communication Officer | 48,905 | 500 | 2,850 | 52,255 | 3,998 | 10,110 | 400 | 100 | 250 | 67,113 |
| Communication Officer | 48,905 | 500 | 2,850 | 52,255 | 3,998 | - | 400 | 100 | 250 | 57,003 |
| Communication Officer | 48,905 | 500 | 2,850 | 52,255 | 3,998 | 10,110 | 400 | 100 | 250 | 67,113 |
| Communication Officer | 48,905 | 500 | 1,600 | 51,005 | 3,902 | 10,110 | 400 | 100 | 250 | 65,767 |
| Communication Officer | 48,905 | 500 | 1,600 | 51,005 | 3,902 | 10,110 | 400 | 100 | 250 | 65,767 |
| Communication Officer | 48,905 | 500 | 1,600 | 51,005 | 3,901 | 10,110 | 400 | 100 | 250 | 65,766 |
| Total | 394,360 | 3,500 | 19,050 | 416,910 | 31,895 | 70,770 | 3,200 | 800 | 2,000 | 525,575 |

2024 Budget
Personnel Detail (continued)

| | Proposed | Overtime | Other Pay | Total Wages | Employer Funded | | | | | Total |
|---------------------------|--------------|----------|-----------|-------------|-----------------|-----------|--------|--------|------------|------------------|
| | Annual Wages | | | | FICA | Health | Dental | Life | Disability | Wages & Benefits |
| Water / Sewer Fund | | | | | | | | | | |
| Divison Director | 95,145 | - | 2,850 | 97,995 | 7,497 | 10,110 | 400 | 100 | 250 | 116,352 |
| Utility Billing Clerk | 55,959 | 1,000 | 2,850 | 59,809 | 4,575 | 10,110 | 400 | 100 | 250 | 75,244 |
| Operations Superintendent | 76,090 | - | 2,850 | 78,940 | 6,039 | - | - | 100 | 250 | 85,329 |
| Foreman | 64,731 | 3,230 | 2,850 | 70,811 | 5,417 | 23,140 | 400 | 100 | 250 | 100,118 |
| Forman | 59,395 | 2,970 | 2,850 | 65,215 | 4,989 | 10,110 | 400 | 100 | 250 | 81,064 |
| Water Plant Operator | 55,326 | 2,760 | 2,850 | 60,936 | 4,662 | 10,110 | 400 | 100 | 250 | 76,458 |
| Water Treatment Operator | 55,326 | 2,760 | 2,850 | 60,936 | 4,662 | 10,110 | 400 | 100 | 250 | 76,458 |
| Crew Leader | 55,145 | 2,750 | 2,850 | 60,745 | 4,647 | 14,840 | 400 | 100 | 250 | 80,982 |
| Maintenance Worker II | 52,545 | 2,620 | 2,850 | 58,015 | 4,438 | 15,990 | 400 | 100 | 250 | 79,193 |
| Maintenance Worker II | 52,545 | 2,620 | 2,850 | 58,015 | 4,438 | 10,110 | 400 | 100 | 250 | 73,313 |
| Camera Technician | 46,011 | 2,300 | 2,850 | 51,161 | 3,914 | 10,110 | 400 | 100 | 250 | 65,935 |
| Maintenance Worker | 43,478 | 2,170 | 2,850 | 48,498 | 3,710 | 10,110 | 400 | 100 | 250 | 63,068 |
| Maintenance Worker | 43,478 | 2,170 | 2,850 | 48,498 | 3,710 | 15,990 | 400 | 100 | 250 | 68,948 |
| Wastewater Operator | 44,496 | 2,225 | 2,850 | 49,571 | 3,792 | 10,110 | 400 | 100 | 250 | 64,223 |
| Total | 799,670 | 29,575 | 39,900 | 869,145 | 66,490 | 160,950 | 5,200 | 1,400 | 3,500 | 1,106,685 |
| Campground Fund | | | | | | | | | | |
| Campground Director | 97,010 | - | 4,650 | 101,660 | 7,777 | 10,110 | 400 | 100 | 250 | 120,297 |
| Operations Supervisor | 55,326 | 500 | 2,850 | 58,676 | 4,489 | 10,110 | 400 | 100 | 250 | 74,025 |
| Officer Supervisor | 55,326 | 500 | 2,850 | 58,676 | 4,489 | 10,110 | 400 | 100 | 250 | 74,025 |
| Clerk | 43,478 | 500 | 1,650 | 45,628 | 3,491 | 10,110 | 400 | 100 | 250 | 59,979 |
| Clerk | 43,478 | 500 | 1,650 | 45,628 | 3,491 | 10,110 | 400 | 100 | 250 | 59,979 |
| Clerk | 43,478 | 500 | 1,650 | 45,628 | 3,491 | 10,110 | 400 | 100 | 250 | 59,979 |
| Clerk | 43,478 | 500 | 1,650 | 45,628 | 3,491 | 14,840 | 400 | 100 | 250 | 64,709 |
| Maintenance Worker | 43,478 | 500 | 1,650 | 45,628 | 3,491 | 10,110 | 400 | 100 | 250 | 59,979 |
| Maintenance Worker | 43,478 | 500 | 1,650 | 45,628 | 3,490 | 10,110 | 400 | 100 | 250 | 59,978 |
| Total | 468,530 | 4,000 | 20,250 | 492,780 | 37,700 | 95,720 | 3,600 | 900 | 2,250 | 632,950 |
| Accumulated Totals | 9,807,249 | 297,475 | 420,550 | 10,525,274 | 805,086 | 1,730,720 | 55,600 | 15,000 | 37,500 | 13,169,180 |

Personnel Detail (continued)

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, Information Technology and Public Works departments, a portion of responsibilities are utility related, therefore, a portion of employee wages and benefits are allocated to utility funds. In the current budget, \$283,395 of general fund wages and benefits are allocated to the Water / Sewer Fund, \$87,085 is allocated to the Campground Fund and \$15,050 to Solidwaste Fund.

A reconciliation between wages and benefits listed in the individual department budget summaries and total wages and benefits listed in above personnel detail is listed below:

| Department | Department Summary | Less Retirement Costs** | Total Wages / Benefits per Department | Personnel Detail | Less Portion Allocated to Utilities | Total | Variance |
|---------------------------|--------------------|-------------------------|---------------------------------------|------------------|-------------------------------------|------------|----------|
| Clerk of Council | 112,455 | (6,250) | 106,205 | 106,205 | - | 106,205 | - |
| City Manager | 580,500 | (31,250) | 549,250 | 608,438 | (59,188) | 549,250 | - |
| Finance | 510,225 | (31,250) | 478,975 | 638,037 | (159,062) | 478,975 | - |
| Information Technology | 195,485 | (6,250) | 189,235 | 235,215 | (45,980) | 189,235 | - |
| Human Resources | 193,840 | (6,250) | 187,590 | 232,850 | (45,260) | 187,590 | - |
| Municipal Court | 278,905 | (12,500) | 266,405 | 266,405 | - | 266,405 | - |
| Police & Code Enforcement | 3,803,185 | (162,500) | 3,640,685 | 3,640,685 | - | 3,640,685 | - |
| Fire & Beach Safety | 2,493,110 | (101,250) | 2,391,860 | 2,391,860 | - | 2,391,860 | - |
| Public Works | 2,205,670 | (106,250) | 2,099,420 | 2,175,460 | (76,040) | 2,099,420 | - |
| Community Development | 216,885 | (6,250) | 210,635 | 210,635 | - | 210,635 | - |
| Parking Services | 429,430 | (31,250) | 398,180 | 398,180 | - | 398,180 | - |
| E911 | 548,075 | (22,500) | 525,575 | 525,575 | - | 525,575 | - |
| Water/Sewer Utility | 1,453,830 | (63,750) | 1,390,080 | 1,106,685 | 283,395 | 1,390,080 | - |
| Solidwaste | 15,050 | - | 15,050 | - | 15,050 | 15,050 | - |
| Campground | 765,035 | (45,000) | 720,035 | 632,950 | 87,085 | 720,035 | - |
| | 13,801,680 | (632,500) | 13,169,180 | 13,169,180 | - | 13,169,180 | - |

**Retirement Costs are allocated by number of employees in each department, not itemized by employee.

ORDINANCE NO. 2023-_____

ENTITLED:
AN ORDINANCE TO AMEND THE CODE OF ORDINANCES
OF TYBEE ISLAND, GEORGIA, TO ADOPT THE FISCAL YEAR
2024 OPERATING BUDGET

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia, (the “City”) is authorized under Article 9, Section 2, Paragraph 3 of the Constitution of the State of Georgia to adopt reasonable ordinances to protect and improve the public health, safety, and welfare of the citizens of Tybee Island, Georgia; and

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia, is the Mayor and Council thereof; and

WHEREAS, the governing authority desires to adopt an ordinance authorized under the City Charter; and

WHEREAS, the City having conducted required hearings and public meetings,

NOW THEREFORE, it is hereby ordained by the governing authority of the City of Tybee Island that the Code of Ordinances will be amended as follows:

SECTION 1

The operating budget attached hereto is hereby adopted for fiscal year 2024.

SECTION 2

If any section, clause, sentence or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this ordinance. It is hereby declared as the intent of the City of Tybee Island Mayor and Council that this ordinance would have been adopted had such invalid or unconstitutional portion not been included herein.

SECTION 3

All ordinances and parts of ordinances in conflict herewith are expressly repealed.

SECTION 4

This ordinance shall not require codification.

SECTION 5

This ordinance shall be effective upon its adoption by the Mayor and Council pursuant to The Code of the City of Tybee Island, Georgia.

This Ordinance shall become effective on ____ day of _____, 2023.

ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CLERK OF COUNCIL

FIRST READING: _____

SECOND READING: _____

ENACTED: _____

ORDINANCE NO. 2023-_____

ENTITLED:
**AN ORDINANCE TO AMEND THE CODE OF ORDINANCES
OF TYBEE ISLAND, GEORGIA, TO ADOPT THE FISCAL YEAR
2024 CAPITAL BUDGET**

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia, (the “City”) is authorized under Article 9, Section 2, Paragraph 3 of the Constitution of the State of Georgia to adopt reasonable ordinances to protect and improve the public health, safety, and welfare of the citizens of Tybee Island, Georgia; and

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia, is the Mayor and Council thereof; and

WHEREAS, the governing authority desires to adopt an ordinance authorized under the City Charter; and

WHEREAS, the City having conducted required hearings and public meetings,

NOW THEREFORE, it is hereby ordained by the governing authority of the City of Tybee Island that the Code of Ordinances will be amended as follows:

SECTION 1

The capital budget attached hereto is hereby adopted for fiscal year 2024.

SECTION 2

If any section, clause, sentence or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this ordinance. It is hereby declared as the intent of the City of Tybee Island Mayor and Council that this ordinance would have been adopted had such invalid or unconstitutional portion not been included herein.

SECTION 3

All ordinances and parts of ordinances in conflict herewith are expressly repealed.

SECTION 4

This ordinance shall not require codification.

SECTION 5

This ordinance shall be effective upon its adoption by the Mayor and Council pursuant to The Code of the City of Tybee Island, Georgia.

This Ordinance shall become effective on ____ day of _____, 2023.

ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CLERK OF COUNCIL

FIRST READING: _____

SECOND READING: _____

ENACTED: _____

File Attachments for Item:

8. Third Reading and Adoption: 2023 Millage

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2023

<http://www.dor.ga.gov>

Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to localgovernment.services@dor.ga.gov or fax to (404) 724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.



Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003

| | | | | | | |
|---|------------------------------------|--|--|---|--|---|
| CITY NAME City of Tybee Island | | ADDRESS PO Box 2749, 403 Butler Avenue | | CITY, STATE, ZIP Tybee Island, GA 31328 | | |
| FEL # 58-000661 | CITY CLERK Janet LeViner | PHONE NO. 912-472-5080 | FAX 912-786-4573 | EMAIL jleviner@cityoftybee.org | | |
| OFFICE DAYS / HOURS M-F 8am-5pm | | ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO. Sonya L. Jackson 912-625-7271 | | | | |
| List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School System. | | | | | | |
| CITY | | INDEPENDENT SCHOOL | | | | |
| Exemption Amount | Qualifications | Exemption Amount | | Qualifications | | |
| 72,285,265 | L8 Local Homestead | | | | | |
| 743,920 | LT Tybee Local Homestead | | | | | |
| 128,354,935 | L9 Stephens Day | | | | | |
| If City and School assessment is other than 40%, enter percentage millage is based on ____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY. | | | | | | |
| CITY DISTRICTS | DISTRICT NO. | COLUMN 1 Gross Millage for Maintenance & Operations | COLUMN 2 Less Rollback for Local Option Sales Tax | COLUMN 3 Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2) | COLUMN 4 Bond Millage (if Applicable) | COLUMN 5 Total Millage (Column 3 + Column 4) |
| List Special Districts if different from City District below such as CID's, BID's, or DA's | List District Numbers | | | | | |
| City Millage Rate | 45 | 6.354 | 2.812 | 3.542 | | |
| Independent School System | | | | | | |
| Special Districts | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School. | | | | | | |

Name of County(s) in which your city is located:

| | | |
|--|--|--|
| | | |
|--|--|--|

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2023

Date

Mayor or City Clerk

File Attachments for Item:

9. Approval of Change Order, AD Williams, for grading, graveling and paving of the DPW yard to include budget amendments.



AGENDA ITEM

CITY COUNCIL MEETING: June 22

During the paving and site work at the DPW the Contractor, AD Williams Construction Company, discovered that there were an unsuitable subgrade to install asphalt pavement in the DPW yard. The Contractor, undercut a large portion of the yard and removed the unsuitable material and installed 4 to 8 inches of crushed aggregate base course to construct a base for the asphaltic surface. Some of the unstable material was used to construct a berm between the DPW yard and the Campground, while other material was trucked off site. Additional crushed aggregate was trucked in and graded to create a stable subgrade.

The total cost of this additional work was \$135,460.00. The two invoices for this additional work are attached. The first invoice in the amount of \$50,500 was for the removal and trucking of the unsuitable subgrade material and the trucking for the new crushed aggregate base course. The second invoice in the amount of \$84,960.00 was for the gravel and grading of the crushed aggregate base course to create a stable base for the asphaltic paving. Also included in this invoice was the time and materials to construct and grade the berm between the DPW yard and the campground.

In the FY2023 City of Tybee Island approved budget, the Department of Public Works (DPW) budgeted for various capital projects and improvements that came in under budget, but the paving of the DPW yard ran in unforeseen circumstances which caused the project to go over budget. The excess funds from the other capital accounts, along with line item transfers from various lines from the operating budget will be transferred into the Site Improvements account line to cover the additional costs of the DPW yard paving.

Funding for all of this additional work will use some of the remaining funds from both the DPW Capital Outlay and DPW Operating Budget from the City of Tybee Island's Fiscal Year 2023 approved budget, adopted June 23, 2022.

Recommend the transfer of the funds from the various capital and operating budget account lines to be transferred to Account Number 350-4210-54-1200, Site Improvements, to cover the cost of this change order, in the amount of \$135,460.00.

ATTACHMENTS

[Award Memo for Paving Change Order.docx](#)

[Copy of DPW Budget Transfer from Operating to Capital for Paving - June 13 -](#)

2023.xlsx

Copy of DPW Capital Budget Transfer - Paving - June 13 - 2023.xlsx

Grading Invoice.pdf

Trucking Invoice.pdf

File Attachments for Item:

10. Contract Addendum: AWR Strategic Consulting, LLC

CONTRACT ADDENDUM

NOW COMES the City of Tybee Island (hereinafter the "City") and AWR Strategic Consulting, LLC (hereinafter "AWR") and enter into the following addendum to the Independent Contractor Agreement (hereinafter the "Contract") agreement attached hereto as Exhibit A:

The term of the Contract shall be extended for a period of twelve (12) months beginning on July 1, 2023. The Contract shall be automatically renewed for three additional twelve (12) month periods with the first of the three renewals being July 1, 2024. The subsequent automatic renewals would be for the periods beginning July 1, 2025 and July 1, 2026.

Either party may elect not to renew this Contract by providing notice at least ninety (90) days prior to the automatic renewal date for the next contract period.

All terms in the Contract not addressed in this Contract Addendum shall remain in full force and effect.

This ____ day of _____, 2023.

AWR STRATEGIC CONSULTING, LLC

By: _____

Print Name: _____

Title: _____

Date: _____

CITY OF TYBEE ISLAND

By: _____

SHIRLEY SESSIONS, Mayor

Attest: _____

JAN LEVINER, Clerk

Approved as to form by: _____

EDWARD M. HUGHES,
City Attorney

File Attachments for Item:

11. Budget amendment for costs associated with the preparation of June 30th weekend

- Page 152 -

Cost Estimates - June 30th weekend

| | | |
|--------------------------------------|-------------------|--|
| TIPD-Overtime | 62,000.00 | PD calculation |
| TIFR-Overtime | 18,000.00 | TR calculation |
| Grab and go snacks; drinks from Sams | 800.00 | Based on previous cost for OC |
| Fencing | 910.00 | Based on previous cost for OC |
| Lighting | 810.00 | Based on previous cost for OC |
| Lodging | 30,000.00 | STR and hotel rental cost for 100 officers |
| Meals | 30,000.00 | 3 meals per day for 100 officers for June 30-July 4 @\$20 per meal |
| Porta Potties | 5,000.00 | \$200 each per week per unit for 16 units |
| 2 Dedicated Ambulances (ALS) | 40,000.00 | Based on vendor price quote |
| TOTAL | 187,520.00 | |

File Attachments for Item:

12. Second Reading: 2023-15A: Ability to obtain an STR permit for applicants holding a building permit for new construction or extensive renovations at the time of adoption of the moratorium without public hearings

ORDINANCE NO. 2023-15A

ENTITLED:

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES RELATING TO ABILITY TO APPLY AND OBTAIN FOR A SHORT-TERM RENTAL PERMIT FOR APPLICANTS HOLDING A BUILDING PERMIT FOR NEW CONSTRUCTION OR EXTENSIVE RENOVATIONS AT THE TIME OF ADOPTION OF THE MORATORIUM TO PROVIDE A DEFINITION OF “EXTENSIVE RENOVATIONS” AND TO PROVIDE FOR PROCEDURES FOR ADDRESSING REQUESTS FOR POSSIBLE RELIEF, TO REPEAL CONFLICTING OR INCONSISTENT ORDINANCES AND TO ESTABLISH AN EFFECTIVE DATE

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia, is authorized under Article 9, Section 2, Paragraph 3 of the Constitution of the State of Georgia to adopt reasonable ordinances to protect and improve the public health, safety, and welfare of the citizens of Tybee Island, Georgia, and

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia, is the Mayor and Council thereof; and

WHEREAS, the governing authority desires to adopt ordinances under its police and home rule powers; and

WHEREAS, Council adopted a moratorium resolution on August 26, 2021 which resolution prohibited the issuance of any new Short-Term Rental (“STR”) permits; and

WHEREAS, such resolution was thereafter modified to only apply to properties in R-1, R-1-B and R-2 Zoning Districts; and

WHEREAS, at the time of adoption of the moratorium certain persons or entities had obtained building permits for either new construction or extensive renovations to existing properties which were to be ultimately used as STR properties; and

WHEREAS, these persons or entities who obtained their building permits prior to the moratorium being entered and who had expectations of being able to obtain an STR permit under the rules and ordinances then in place; however, since the properties were under construction and/or improvements to the extent they were

not eligible for certificate of occupancy or for other reasons were unable to apply for a STR permit; and

WHEREAS, an inequitable result could potentially occur if these persons were not permitted to apply for an STR permit and it is the intention of the Mayor and Council to address such possible result where circumstances warrant relief;

NOW THEREFORE, it is hereby ordained by the governing authority of the City of Tybee Island that the Code of Ordinances will be amended so as to create a new code section so as to provide as follows:

SECTION 1

Certain Building Permit Holders Ability to Obtain STR Permit.

As of the time the moratorium resolution addressing short-term rentals was adopted on August 26, 2021, any person holding a valid building permit for construction or renovation of a property in R-1, R-1-B, or R-2 district intended to be used as a STR may apply for an STR permit. Such applicant must establish eligibility for an STR permit under all applicable codes and regulations and must submit their application for an STR permit within six months of the issuance of the Certificate of Occupancy or other official notification that the construction and/or renovations have been completed and passed all applicable required inspections, or within six months of the adoption of this ordinance. In order to be considered for a permit, the applicant must show: 1) the building permit was in place prior to August 26, 2021; 2) the construction and/or renovation was such that no certificate of occupancy for the location could be secured and no certificate of occupancy in fact was possible due to the renovations; and, 3) the applicant demonstrates by a preponderance of the evidence that the intention was to use the property for a STR by way of records or documents including contracts with agents or Market Place Innkeepers for anticipated rentals intended upon completion of the repairs or construction, or any other evidence the applicant contends supports the intention to establish a STR at the location.

SECTION 2

In regard to applicants claiming “extensive renovations”, extensive renovations shall mean improvements that cost in excess of fifty percent (50%) of the pre-renovation of the value of the structure (residence) to which the application applies. Therefor extensive renovations shall mean the same as a “substantial improvement” under the Flood Damage Prevention Ordinance (Article 8) to the extent that such definition would be consistent with the purpose hereof. That is, in order for a renovation to allow an application for a Short-Term Rental permit, the renovation permit must have been issued prior to the August 26, 2021 moratorium and shall have included or ultimately included repairs, reconstruction, alteration or improvements to a structure taking place during a one-year period in which the cumulative cost equals or exceeds fifty percent (50%) of the market value of the structure before the start of the construction of the improvement. The market value of the structure should be the appraised value of the structure prior to the start of the initial repair or improvement.

SECTION 3

City staff will investigate any such application to determine the existence and nature of the building permit as well as compliance with the above requirements. The application will be presented to the Planning Commission and then to Mayor and Council which shall make all determinations as to whether an applicant is entitled to an STR permit.

SECTION 4

If any section, subsection, clause, or provision of this ordinance shall be held to be invalid or unconstitutional by any court of competent jurisdiction, such holding shall not affect any other section, subsection, clause, provision or portion of this ordinance which is not invalid or unconstitutional.

SECTION 5

All ordinances and parts of ordinances in conflict herewith are expressly repealed.

SECTION 6

This ordinance shall be effective upon its adoption by the Mayor and Council pursuant to the code of the City of Tybee Island, Georgia.

This Ordinance shall become effective on _____ day of _____, 2023.

ADOPTED THIS _____ DAY OF _____, 2023.

MAYOR

ATTEST:

CLERK OF COUNCIL

FIRST READING: _____

SECOND READING: _____

ENACTED: _____

572-582 Ownership and Bldg Permit Prior to Moratorium Include Extensive Renovations 6-13-2023
572-582 Ownership and Bldg Permit Prior to Moratorium W-O Public Hearings Include Extensive Renovations 5-31-2023
572.582 Ownership and Bldg Permit Prior to Moratorium W-O Public Hearings 2/15/2023
572.582 Equitable Considerations – Building Permit Without Public Hearings
572.582 Equitable Considerations – Public Hearings 2/9/2023
572.582 Equitable Considerations – 1/4/2023

File Attachments for Item:

13. Second Reading: 2023-18: Text Amendment: An amendment to the calamity clause of the STR Ordinance (2022-04) for time period and procedure

ORDINANCE NO. 2023-18

ENTITLED:

EXCEPTION TO RENTAL REQUIREMENTS FOR CERTAIN CALAMITIES AND AN ORDINANCE TO AMEND THE CODE OF ORDINANCES FOR THE CITY OF TYBEE ISLAND GEORGIA, SO AS TO AMEND NOTICE OF AN ABANDONMENT AND NONCONFORMING USE, PREVIOUSLY SECTION 3 TO ORDINANCE NO. 2022-04 (Z-2) TO REDUCE THE REQUIRED 90 DAYS OF RENTAL TO 60 DAYS OF RENTAL SO AS PROVIDE FOR RELIEF IN CERTAIN INSTANCES OF OR FROM THE REQUIREMENTS OF THE 90 OR 60 DAY PROVISION DUE TO CERTAIN CALAMITIES OR FORCES OF NATURE, INCLUDING BUT NOT LIMITED TO PANDEMICS AND/OR PHYSICAL DAMAGES TO A STRUCTURE AND OTHER CIRCUMSTANCES, TO PROVIDE FOR PROCEDURES FOR ADDRESSING REQUESTS FOR SUCH RELIEF AND TO CONFIRM THE EFFECT DATE AND ADOPTION OF SECTION 3, NOTICE OF ABANDONMENT AND NONCONFORMING USE, TO REPEAL CONFLICTING ORDINANCES OR PROVISIONS AND TO INSURE CONFORMITY AND FOR OTHER PURPOSES.

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia (hereinafter the "City"), is authorized under Article 9, Section 2, Paragraph 3 of the Constitution of the State of Georgia to adopt reasonable ordinances to protect and improve the public health, safety, and welfare of the citizens of Tybee Island, Georgia, and

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia, is the Mayor and Council thereof; and

WHEREAS, the governing authority desires to revise a zoning ordinance under its police and home rule powers; and

WHEREAS, following numerous public hearings, meetings, and update shops, conference calls, and focus group sessions, conducted in order to address Short-Term Rentals in R-1, R-1-B and R-2 areas; and

WHEREAS, the City previously addressed and adopted ordinances revising the Short-Term Rental code; and

WHEREAS, the City adopted certain zoning ordinances addressing Short-Term Rentals and finds a need to revise Section 3 of Ordinance No. 2022-04 now Ordinance No. 2023-12; and

WHEREAS, the provisions of Section 3 of Ordinance No. 2022-04, as previously adopted, has among other things, a requirement of at least 90 days of rental at full market value within the preceding 12-month period and a presumption that the use has been abandoned and becomes unauthorized if such rentals are not established; and

WHEREAS, the City wishes to revise the same so as to provide a procedure for relief from the 90-day or 60-day requirement in the event the inability to rent is shown to be a result of damages to the property resulting from fire, hurricane or storm damage, and/or due to situations such as spread of disease, such as the pandemic experienced in recent years and potentially for other circumstances justifying relief; and

WHEREAS, the City wishes to consider reducing the 90-day rental requirement to 60 days of rentals; and

NOW THEREFORE, it is hereby ordained by the governing authority of the City of Tybee Island that the Code of Ordinances be amended so as to revise Section 3 of Ordinance No. 2022-4 as follows:

SECTION 1, AMENDMENT TO SECTION 3 OF ORDINANCE 2022-4, SECTION 3:

SECTION 3 – NOTICE OF AND ABANDONMENT OF NONCONFORMING USE

If a property holding a Short-Term Rental permit in zoning districts R-1, R-1-B and R-2 fails to conduct short term rentals (rentals of less than 30 days each), at least 60 days of rental at full market value within the preceding 12-month period, it shall be presumed that such short-term rental use has been abandoned and therefore such use shall be unauthorized. It is the owner or rental operator's burden to establish the rentals. The existence of rentals shall be proven by the applicable tax returns filed by the owner for that location. In the event tax returns or other verifiable tax documentation are not available due to the rental occurring, or allegedly occurring, through a marketplace innkeeper or an online booking service, (such as Airbnb or similar providers), the owner may establish rentals through other documentation including rental records to the City's satisfaction. No new permit or renewal of a permit shall be granted if an owner or rental operator fails to make this showing of rentals. Any new owner seeking a permit is responsible to demonstrate the prior property owner's rental history.

Any previously operated Short-Term Rental within the R-1, R-1-B and R-2 zoning districts which is determined abandoned will no longer be allowed to operate as a Short-Term Rental.

Any property holding an STR permit is exempt from the above requirement to establish the short-term rental history for any period where the property is subject to a written lease for a long-term rental. "Long term rental" as used herein means a bona fide written lease agreement for a period of 30 days or more.

Further, and notwithstanding the provisions above, property owners, managers or agents thereof may petition the Mayor and Council for relief from the 60-day requirement by demonstrating that due to damage to the property from fire, hurricane or other storm, and/or due to the unexpected spread of disease, such as the recent pandemic, the property was not available or appropriate for rent or there was no ability to rent during a period making compliance unachievable as a practical matter, relief may be granted if the Mayor and Council determines that the circumstances shown to exist were of such an extent, duration and/or nature that rentals would be substantially impaired for a period of time not less than 45 days.

This ordinance has previously been determined to be effective as of May 1, 2023. That determination was prior to this amendment.

ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CLERK OF COUNCIL

FIRST READING: _____

SECOND READING: _____

ENACTED: _____

Now 2023-18 Z-2 Section 3 Amended Abandoned-Nonconforming Use 5-4-2023
2023-12 Z-2-Section 3 Amended Abandoned-Nonconforming Use 4-18-2023
Z-2 – Section 3 Amended Abandoned-Nonconforming Use 1-4-2023

File Attachments for Item:

14. Second Reading: 2023-23: Historic Preservation Commission

ORDINANCE NO. 2023-

**AN ORDINANCE TO AMEND THE CODE OF ORDINANCES
OF TYBEE ISLAND, GEORGIA, TO ADDRESS CONDITIONS FOR
REAPPOINTMENT OF MEMBERS FOR THE HISTORIC
PRESERVATION COMMISSION, TO UPDATE THE POWERS OF THE
HISTORIC PRESERVATION COMMISSION TO BE CONSISTENT WITH
STATE LAW, TO CLARIFY THE TIME FOR REVIEW OF A PERMIT
APPLICATION AND TO CLARIFY REVIEW PRIOR TO ISSUANCE OF
ANY BUILDING PERMIT**

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia, (the “City”) is authorized under Article 9, Section 2, Paragraph 3 of the Constitution of the State of Georgia to adopt reasonable ordinances to protect and improve the public health, safety, and welfare of the citizens of Tybee Island, Georgia, and

WHEREAS, the duly elected governing authority for the City of Tybee Island, Georgia, is the Mayor and Council thereof; and

WHEREAS, the governing authority desires to adopt ordinances under its police and home rule powers; and

WHEREAS, the Historic Preservation Commission serves an important function for the City to maintain historic properties and districts; and

WHEREAS, the Historic Preservation Commission follows state laws including but not limited to the Georgia Historic Preservation Act in its operations and its powers need to be clear that they are consistent with such law; and

WHEREAS, it is desirable to make certain changes to clarify the process by which the Historic Preservation Commission conducts its review of applications; and

NOW THEREFORE, it is hereby ordained by the governing authority of the City of Tybee Island that the Code of Ordinances will be amended so as revise Article 14 – Historic Preservation as follows:

SECTION 1

Section 14-030 is amended to address reappointment of members and set forth powers of the Commission consistent with State law as follows:

- C. *Commission members: number, appointment, terms and compensation.* The commission shall consist of five members appointed by the mayor and ratified by the city council. All members shall be residents of Tybee Island and shall be persons who have demonstrated special interest, experience or education in history, architecture or the preservation of historic resources. To the extent available on Tybee Island, at least three members shall be appointed from among professionals in the disciplines of architecture, history, architectural history, planning, archeology, or related disciplines. Members shall serve three-year terms. Members may not serve more than two consecutive terms. Members will automatically serve a second three-year term unless Mayor and City Council take action otherwise with respect to any member. In order to achieve staggered terms, initial appointments shall be: one member for one year; two members for two years; and two members for three years. Members shall not receive a salary, although they may be reimbursed for expenses.
- D. *Powers.* The commission shall be authorized to:
1. Prepare and maintain an inventory of all property within the jurisdiction of the city having the potential for designation as historic property;
 2. Recommend to the city council specific places, districts, sites, buildings, structures or objects to be designated by this article as historic properties or historic districts;
 3. Develop and recommend to city council historic guidelines;
 4. Review applications for certificate(s) of appropriateness and grant or deny same in accordance with the provisions of this article and O.C.G.A. §44-10-28;
 5. Recommend to the city council that the designation of any place, district, site, building, structure, or object as a historic property or as a historic district be revoked or removed;
 6. Restore or preserve any historic properties acquired by the city;
 7. Promote the acquisition by the city of façade easements and conservation easements in accordance with the Georgia Uniform Conservation Act (O.C.G.A. §44-10-1 et. seq.);

8. Conduct educational programs on historic properties located on Tybee Island and on general historic preservation activities;
9. Make such investigations and studies of matters relating to historic preservation including consultation with historic preservation experts, as the city council or the commission itself, from time to time, may deem it necessary or appropriate for the purpose of preserving historic resources; however, the commission shall not expend city funds without prior city approval;
10. Seek out local, state, federal and private funds for historic preservation and make recommendations to the city council concerning the most appropriate uses of funds acquired;
11. Submit to the historic preservation division of the department of natural resources a list of historic properties or historic districts designated;
12. Initiate a historic marker program;
13. Review and make comments to the historic preservation division of the department of natural resources concerning the nomination of properties within its jurisdiction to the National Register of Historic Places;
14. Participate in private, state and federal historic preservation programs, and with the consent of city council, enter into agreements to do the same;
15. To employ persons, if necessary, to carry out the responsibilities of the commission, but only after first receiving approval by the city council;
16. Consult with historic preservation experts in the Department of Community Affairs or its successor and the Georgia Trust for Historic Preservation, Inc.; and
17. Submit to the Department of Community Affairs or its successor a list of historic properties or historic districts designated as such pursuant to O.C.G.A. §44-10-26.

SECTION 2

Sec. 14-060 is amended to clarify the provision of Subsection E as follows:

- (E) When a permit application is submitted for any building aged 50 years or greater, the designated city official shall notify the Tybee Island Historic Preservation Commission (HPC) chairperson and HPC advisor. Prior to the permit being issued, the HPC representative shall advise the property owner if the property is deemed historically significant and what steps must be

taken to ensure they do not lose specific tax incentives, tax freezes and/or FEMA historic preservation exemptions.

At any time should the scope of work change and require further permitting, all work on the site shall cease. The owner or his/her representative is required to immediately notify the designated city official who will then notify the HPC chairperson and/or HPC advisor. Work shall not resume until the HPC representative has reviewed the changes and the permit has been updated to include the changes from the original scope of work.

At no time will this permit process take more than 15 business days from submission of the permit request.

SECTION 3

Sec. 14-070 is amended to clarify review prior to issuance of building permit as follows:

- A. *Ordinary maintenance or repair.* Ordinary maintenance or repair of any exterior architectural or environmental feature in or on a historic property to correct deterioration, decay or damage, or to sustain the existing form, and that does not involve a material change in design, material or outer appearance thereof, does not require a certificate.
- B. *Review for Building Permit.* For work on an historical structure that would require a building permit, prior to the issuance of a building permit, the chair of the commission shall review and determine whether a certificate is required and indicate in writing the commission's determination.
- C. *Failure to provide ordinary maintenance or repair.* Property owners of historic properties or properties within historic districts shall not allow their buildings to deteriorate by failing to provide ordinary maintenance or repair. The commission shall be charged with the following responsibilities regarding deterioration by neglect:
 - 1. The commission shall monitor the condition of historic properties and existing buildings in historic districts to determine if they are being allowed to deteriorate by neglect. Such conditions as broken windows, doors and openings which allow the elements and vermin to enter, the deterioration of a building's exterior architectural features, or the deterioration of a building's structural system shall constitute failure to provide ordinary maintenance or repair.

2. In the event the commission determines a failure to provide ordinary maintenance or repair, the commission will notify the owner of the property and set forth the steps which need to be taken to remedy the situation. The owner of such property will have 60 days in which to do this.
- D. *Affirmation of existing building and zoning codes.* Nothing in this article shall be construed as to exempt property owners from complying with existing city or county building and zoning codes, nor to prevent any property owner from making any use of his property not prohibited by other statutes, ordinances or regulations.

SECTION 4

If any section, clause, sentence or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this ordinance. It is hereby declared as the intent of the City of Tybee Island Mayor and Council that this ordinance would have been adopted had such invalid or unconstitutional portion not been included herein.

SECTION 5

All ordinances and parts of ordinances in conflict herewith are expressly repealed.

SECTION 6

It is the intention of the governing body, and it is hereby ordained, that the provisions of this ordinance shall become effective and be made a part of the Code of Ordinances, City of Tybee Island, Georgia, and the sections of this ordinance may be renumbered to accomplish such intention.

SECTION 7

This ordinance shall be effective upon its adoption by the Mayor and Council pursuant to The Code of the City of Tybee Island, Georgia.

This Ordinance shall become effective on _____ day of _____,
2023.

ADOPTED THIS ____ DAY OF _____, 2023.

MAYOR

ATTEST:

CLERK OF COUNCIL

FIRST READING: _____

SECOND READING: _____

ENACTED: _____

k – Elevator Requirements 2-1-2023