

City of Tybee Island, Georgia

2022 Annual Budget

Adopted June 24, 2021



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Letter of Transmittal

Mayor Sessions and the City Council:

As you will see in the following pages, the budget process and presentation has changed dramatically from previous years. A 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.

Preparing the 2022 budget, staff focused their attention on ensuring budget requests aligned with the overall strategic direction of City Council. Staff concentrated on the following areas:

Transparency – Align decisions, policies and practices with the mission and values for the master plan and create platforms to communicate the plan and City activities to our residents.

Community Enhancement – Protect our natural, cultural and economic resources, to enhance opportunities to develop and maintain needed services and amenities for residents and visitors.

Infrastructure – Meet the immediate, short-term and long-term needs of residents, staff and visitors.

Financial Stability – Remain prudent stewards of City financial resources and assets while providing quality public services.

Disaster Preparedness – Develop a short-term and long-term resiliency plan to include storm preparedness and infrastructure investment that allows the City to quickly recover from natural or man-made disasters.

Staff & Operations – Provide effective and efficient services. Make Tybee Island a premier place to work. Focus on excelling in customer service.

Policy Development – Ensure a transparent policy process that engages the residents, City Council, and staff.

The current budget is presented in a single line format. You will find an overview of each department, including a department description, explanation of services, staffing information, 2022 strategic plan, and a justification page for specific expense line items (if necessary).

To better understand the recurring operational costs of the City, management has moved capital purchases to a fund separate from the general fund. Having one-time capital purchases in a separate fund allows for better management of operational costs. Operational costs should be consistent from one year to the next with the exception of new services or changes in personnel. Capital will fluctuate annually depending on the needs of the City. Having capital in a separate fund also allows for multi-year planning for significant purchases.

When the fiscal year began in June 2021, no one could have predicted the scale and length to which the Covid-19 pandemic would continue to affect the City. The City froze all capital projects, unfilled positions, and non-mandatory spending as we anticipated lost revenue due to travel and other restrictions. However, as restrictions lightened, the City saw the opposite of what was expected. The number of vehicles entering the island have hit all-time seasonal highs and parking revenue in the month of April is comparable to hot summer days in July. Hotels and STVR's are booked through the end of the calendar year, and revenue from alcohol and beverage taxes have been higher than usual.

As more people visit the Island, revenues will increase from parking and hotel / STVR revenue, but costs will increase as well. Direct costs of more people visiting the island and beaches means more maintenance of public restrooms, more beach garbage collections, more code compliance officers and lifeguards required, and more police officers and first responders ready. It also means higher refuse costs as more garbage from the island is cleared, higher maintenance costs to public facilities and parks as usage increases, and higher maintenance costs to streets and sidewalks as more wear and tear occurs.

City staff rose to the challenge of planning the 2022 budget given these ever-changing times. 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 the large fluctuations of visitors to our small island and the goals set by Council. As an organization, the City is committed to looking forward and planning for the future.

The direct additions the City has made in the 2022 budget in response to the growing cost of visitors to the City is as follows:

- Added four full-time code enforcement positions and created a code enforcement budget for materials and equipment
- Added three full-time lifeguard / beach safety positions
- Adjustment to annual STVR application fee to capture the additional expense of rising public safety costs
- Updated the water / sewer cost and rate structure

Significant capital projects included in the 2022 budget:

Project Description	Funding Source				
	Fund Balance	SPLOST	Grants	Water / Sewer	Total
DPW Yard Pavement	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Building Improvements	-	500,000	-	-	500,000
Street Pavement	-	200,000	-	-	200,000
Stormwater Drainage System Improvements	-	407,775	-	-	407,775
Beach Area Improvements	-	280,000	-	-	280,000
Park & Recreation Improvements	-	660,000	-	-	660,000
Marsh Hen Trail Improvements	-	78,205	-	-	78,205
Skidaway Dune Monitoring	-	-	75,000	-	75,000
Rehabilitation of Clarifier #2	-	-	-	500,000	500,000
Sanitary Sewer System Replacements	-	-	-	1,060,000	1,060,000
Sanitary Sewer Lift Station Replacements	-	-	-	250,000	250,000
Watermain Replacements	-	-	-	312,500	312,500
Water Reuse System Upgrades	-	-	-	100,000	100,000
Total Projects	<u>\$ 75,000</u>	<u>\$ 2,125,980</u>	<u>\$ 75,000</u>	<u>\$ 2,222,500</u>	<u>\$ 4,498,480</u>

Along with the significant capital projects listed, the City also budgeted funds for other capital purchases including; vehicle replacements, software upgrades, generator replacements, parking kiosk upgrades and handhelds, rescue and safety equipment and office equipment.

Other Significant Budget Impacts:

- Wage and cost of living adjustment from approved class and comp study
- Open positions left unfilled in previous year budget included in current year
- 7.5% increase in health insurance
- 16% increase in property and liability insurance

The 2022 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 2022 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
John Branigin	Council Member
Monty Parks	Council Member
Spec Hosti	Council Member
Nancy DeVetter	Council Member
Jay Burke	Council Member

City Administration	
Shawn Gillen	City Manager
George Shaw	Assistant City Manager / Community Development Director
Jan LeViner	City Clerk
Bob Bryson	Police Chief
Matt Harrell	Fire Chief
Jen Amerell	Finance Director
Pete Gulbranson	City Engineer / Director of Infrastructure
Pete Ryerson	Parking Services Director
Todd Smith	Technology Director
Jamey Rabun	Campground Director
Kim Hallstein	Court Director
Jaime Spear	Human Resource Specialist
Edward Hughes	City Attorney

Summary of Revenues, Expenses & Fund Equity – All Funds

Funds	General Fund	Capital Fund	Special Revenue Funds		Capital Projects Funds	
			E911 Fund	Hotel / Motel Fund	SPLOST 2014 Fund	SPLOST 2020 Fund
Total Revenues	\$ 13,857,925	\$ 800,000	\$ 339,635	\$ 4,000,000	\$ -	\$ 1,681,500
Total Expenditures	<u>13,857,925</u>	<u>800,000</u>	<u>339,635</u>	<u>4,000,000</u>	<u>619,085</u>	<u>1,591,895</u>
Change in Equity	-	-	-	-	(619,085)	89,605
Beginning Equity Balance	<u>10,893,877</u>	-	<u>482</u>	-	<u>1,079,085</u>	-
Less: Fund Balance Applied	<u>(800,000)</u>	-	-	-	-	-
Ending Equity Balance	<u>\$ 10,093,877</u>	<u>\$ -</u>	<u>\$ 482</u>	<u>\$ -</u>	<u>\$ 460,000</u>	<u>\$ 89,605</u>

Funds	Capital Project Fund		Proprietary Funds			Total All Funds
	Grants Fund	Debt Service Fund	Water / Sewer Fund	Solid Waste Fund	Campground Fund	
Total Revenues	\$ 1,350,463	\$ 250,000	\$ 3,439,500	\$ 1,104,989	\$ 1,928,700	28,752,712
Total Expenditures	<u>1,962,673</u>	<u>247,650</u>	<u>3,439,500</u>	<u>1,104,989</u>	<u>1,928,700</u>	<u>29,892,052</u>
Change in Equity	(612,210)	2,350	-	-	-	(1,139,340)
Beginning Equity Balance	<u>612,210</u>	<u>163,279</u>	<u>1,091,685</u>	<u>12,310</u>	<u>555,981</u>	<u>14,408,909</u>
Less: Fund Balance Applied	-	-	-	-	-	(800,000)
Ending Equity Balance	<u>\$ -</u>	<u>\$ 165,629</u>	<u>\$ 1,091,685</u>	<u>\$ 12,310</u>	<u>\$ 555,981</u>	<u>\$ 12,469,569</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, employee payroll and benefits, and any significant changes affecting the specific department budget.

General Fund
Summary of Revenues & Expenditures

	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues:							
Taxes	4,542,579	4,627,500	4,428,480	3,148,260	4,651,185	4,762,175	7.54%
Licenses & Permits	374,075	375,744	350,500	310,951	358,000	693,500	97.86%
Intergovernmental Revenue	80,281	111,953	55,000	46,035	50,000	55,000	0.00%
Charges for Services	3,901,126	4,329,158	5,144,600	3,452,316	5,054,500	5,325,500	3.52%
Fines & Forfeitures	1,428,367	803,852	1,131,000	808,637	975,000	1,075,000	-4.95%
Miscellaneous Revenues	259,496	275,011	216,700	153,434	189,942	207,150	-4.41%
Other Financing Sources	1,877,942	2,164,387	2,198,214	1,171,585	1,686,136	1,739,600	-20.86%
Total General Fund Revenue	<u>\$ 12,463,866</u>	<u>\$ 12,687,605</u>	<u>\$ 13,524,494</u>	<u>\$ 9,091,218</u>	<u>\$ 12,964,763</u>	<u>\$ 13,857,925</u>	2.47%
Expenditures:							
City Council	\$ 334,906	\$ 406,254	\$ 377,588	\$ 276,625	\$ 321,148	\$ 344,188	-8.85%
Clerk of Coucil	104,132	103,530	110,634	78,392	100,163	122,255	10.50%
City Manager	489,843	296,541	371,899	237,691	304,482	266,923	-28.23%
Finance	722,421	820,810	830,547	473,239	825,686	816,819	-1.65%
Information Technology	679,706	854,126	812,162	516,414	669,384	783,889	-3.48%
Human Resources	336,663	332,314	385,707	229,915	402,860	289,264	-25.00%
Municipal Court	257,300	254,438	276,706	182,537	258,774	279,352	0.96%
Police & Code Enforcement	2,107,074	2,735,736	3,048,573	2,267,431	3,274,254	3,622,964	18.84%
Fire & Beach Safety	1,390,498	1,727,045	1,766,634	1,409,993	1,786,634	2,313,269	30.94%
Public Works	2,790,568	2,889,819	3,379,092	2,155,937	3,184,604	3,119,377	-7.69%
Community Development	652,644	587,838	737,361	511,362	668,940	762,365	3.39%
Parking Services	382,837	386,692	484,344	320,319	447,231	482,941	-0.29%
Other Uses	1,363,169	709,897	943,247	150,938	606,797	654,319	-30.63%
Total General Fund Expenditures	<u>\$ 11,611,761</u>	<u>\$ 12,105,040</u>	<u>\$ 13,524,494</u>	<u>\$ 8,810,793</u>	<u>\$ 12,850,957</u>	<u>\$ 13,857,925</u>	2.47%
Beginning Fund Balance	\$ 9,183,861	\$ 10,035,966	\$ 10,780,071		\$ 10,780,071	\$ 10,893,877	
Annual Income / (Loss)	852,105	582,565	-		113,806	-	
Adjustments for accruals	-	161,540	-		-	-	
Transfer to Capital Fund	-	-	-		-	(800,000)	
Ending Fund Balance	<u>\$ 10,035,966</u>	<u>\$ 10,780,071</u>	<u>\$ 10,780,071</u>		<u>\$ 10,893,877</u>	<u>\$ 10,093,877</u>	

General Fund
Detailed Revenues

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Taxes								
31-1100	General Property Tax	\$ 1,825,145	\$ 1,999,690	\$ 1,990,000	\$ 1,160,728	\$ 2,000,000	\$ 2,010,000	1.01%
31-1310	Motor Vehicle Tax (MVT)	9,487	8,462	7,500	23,462	8,400	9,000	20.00%
31-1315	MV Title Ad Valorem Tax (TAVT)	107,740	89,968	97,800	70,264	97,800	95,000	-2.86%
31-1320	Mobile Home Tax	157	157	150	101	150	150	0.00%
31-1340	Recording Tax (Intangibles)	30,265	45,642	30,000	51,432	55,000	40,000	33.33%
31-1600	Real Estate Transfer Tax	15,522	17,682	15,000	24,270	25,000	15,000	0.00%
31-1710	Franchise Tax - Electric	320,517	321,548	320,000	313,645	320,000	325,000	1.56%
31-1750	Franchise Tax - Cable	138,438	139,994	140,000	72,676	140,000	140,000	0.00%
31-1760	Franchise Tax - Telephone	6,437	6,075	6,000	2,974	6,000	6,500	8.33%
31-3100	Local Option Sales & Use Tax (LOST)	1,396,791	1,334,906	1,200,000	867,556	1,335,000	1,360,000	13.33%
31-3103	Energy Excise Tax	23,387	25,589	20,000	16,712	25,000	25,000	25.00%
31-4200	Alcoholic Beverage Excise Tax	205,895	190,210	170,000	123,914	170,000	225,000	32.35%
31-4300	Local Alcoholic Beverage Tax	174,842	144,827	120,000	104,896	150,000	190,000	58.33%
31-6100	Business & Occupational Tax	72,512	74,222	80,000	73,077	75,000	81,000	1.25%
31-6200	Insurance Premium Tax	214,810	228,242	230,000	239,810	240,810	240,000	4.35%
31-4920	Other Tax	20	20	1,130	1,025	1,025	25	-97.79%
31-9900	Penalties & Interest on Delinquent Tax	614	266	900	1,718	2,000	500	-44.44%
	Total Taxes	<u>4,542,579</u>	<u>4,627,500</u>	<u>4,428,480</u>	<u>3,148,260</u>	<u>4,651,185</u>	<u>4,762,175</u>	7.54%
Licenses & Permits								
32-3000	Regulatory Fees	96,215	102,765	85,000	87,945	95,000	110,000	29.41%
32-3101	Building Permits & Inspections	125,416	132,723	124,000	109,525	124,000	130,000	4.84%
32-3200	Film Permitting Fee	8,525	6,975	7,000	5,800	7,000	7,000	0.00%
32-3912	Short-term Vacation Rental (STVR) License	116,200	122,850	120,000	98,300	123,000	435,000	262.50%
32-3900	Other Licenses & Permits	13,281	8,631	12,100	9,351	8,000	10,000	-17.36%
32-4310	Penalties/Interest on Delinquent Licenses/Permits	14,438	1,800	2,400	30	1,000	1,500	-37.50%
	Total Licenses & Permits	<u>374,075</u>	<u>375,744</u>	<u>350,500</u>	<u>310,951</u>	<u>358,000</u>	<u>693,500</u>	97.86%
Intergovernmental Revenue								
33-4000	State Governmental Grants	55,281	48,168	55,000	46,035	50,000	55,000	0.00%
33-6000	Misc Grant	25,000	63,785	-	-	-	-	0.00%
	Total Intergovernmental Revenue	<u>80,281</u>	<u>111,953</u>	<u>55,000</u>	<u>46,035</u>	<u>50,000</u>	<u>55,000</u>	0.00%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Charges for Services								
34-1400	Printing / Duplication Charges	\$ 2,305	\$ 978	\$ 2,500	\$ 2,204	\$ 2,500	\$ 2,500	0.00%
34-2200	Fire Protection Subscriptions	15,185	13,910	14,000	12,014	14,000	20,000	42.86%
34-2900	Chatham Co. Salary Reimbursements	81,188	93,722	85,000	71,675	85,000	85,000	0.00%
34-4130	Weighscale & Recycling	24,405	28,013	28,000	31,453	35,000	30,000	7.14%
34-5416	Parking Revenue	3,736,103	4,167,075	4,978,700	3,318,190	4,900,000	5,150,000	3.44%
34-6410	Other Fees	3,215	3,185	1,400	6,780	3,000	3,000	114.29%
34-7501	City Facility Rentals	38,725	22,275	35,000	10,000	15,000	35,000	0.00%
	Total Charges for Services	<u>3,901,126</u>	<u>4,329,158</u>	<u>5,144,600</u>	<u>3,452,316</u>	<u>5,054,500</u>	<u>5,325,500</u>	3.52%
Fines & Forfeitures								
35-1170	Police Fines	760,243	357,266	570,000	287,910	350,000	375,000	-34.21%
35-1171	Administrative Citations	-	-	-	61,952	80,000	125,000	100.00%
35-1174	Court Costs	268,002	116,710	200,000	105,955	150,000	205,000	2.50%
35-1175	Parking Fines	328,219	321,027	352,000	286,530	325,000	355,000	0.85%
35-1900	Other Fines & Forfeitures	71,903	8,849	9,000	66,290	70,000	15,000	66.67%
	Total Fines & Forfeitures	<u>1,428,367</u>	<u>803,852</u>	<u>1,131,000</u>	<u>808,637</u>	<u>975,000</u>	<u>1,075,000</u>	-4.95%
Miscellaneous Revenue								
36-1000	Investment Income	147,461	96,281	100,000	17,000	25,000	40,000	-60.00%
37-1200	Wellness Contribution	-	1,000	11,000	10,000	10,000	10,000	-9.09%
38-1003	Lease - Shrine Club	1,693	1,732	1,750	1,171	1,750	1,750	0.00%
38-1006	Lease - North Beach Grill	66,000	52,145	66,000	44,000	66,000	66,000	0.00%
38-1008	Lease - North Beach Concession	14,400	14,400	14,400	9,600	14,400	14,400	0.00%
38-9100	Insurance Dividend	20,839	65,987	10,000	47,792	47,792	50,000	400.00%
38-9003	Miscellaneous Revenue	9,103	43,466	13,550	23,871	25,000	25,000	84.50%
	Total Miscellaneous Revenue	<u>259,496</u>	<u>275,011</u>	<u>216,700</u>	<u>153,434</u>	<u>189,942</u>	<u>207,150</u>	-4.41%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Other Financing Sources								
39-1200	Transfer from other funds	1,819,839	2,145,032	1,611,464	1,168,585	1,683,136	1,713,600	6.34%
39-2100	Sale of Capital Assets	58,103	19,355	-	3,000	3,000	26,000	100.00%
39-1300	Applied General Fund Reserve	-	-	586,750	-	-	-	-100.00%
	Total Other Financing Sources	<u>1,877,942</u>	<u>2,164,387</u>	<u>2,198,214</u>	<u>1,171,585</u>	<u>1,686,136</u>	<u>1,739,600</u>	-20.86%
	Total General Fund Revenue	<u>\$ 12,463,866</u>	<u>\$ 12,687,605</u>	<u>\$ 13,524,494</u>	<u>\$ 9,091,218</u>	<u>\$ 12,964,763</u>	<u>\$ 13,857,925</u>	2.47%

Significant Variances Explanation:

- (1) Includes proposed change to annual STVR application fee

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General Fund: City Council

Department Description:

The City Council is an elected body, made up of one elected Mayor, and six elected City Council members. 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;
- Chair and serve on City committees.

Personnel:

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

General Fund Expenditures
City Council - 1100

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Council Salaries	\$ 37,200	\$ 36,000	\$ 37,200	\$ 27,900	\$ 37,200	\$ 37,200	0.00%
51-1400	Employee Benefits	8,400	8,100	8,400	6,300	8,400	8,400	0.00%
51-2100	Insurance Benefits	444	446	500	402	500	500	0.00%
51-2200	FICA Taxes	<u>3,488</u>	<u>3,373</u>	<u>3,488</u>	<u>2,616</u>	<u>3,488</u>	<u>3,488</u>	0.01%
	Total Personnel	49,532	47,919	49,588	37,218	49,588	49,588	0.00%
Services								
52-1200	Legal	244,809	310,206	300,000	226,042	250,000	250,000	-16.67%
52-1204	Ethics Committee	2,647	1,540	3,000	2,440	3,000	1,500	-50.00%
52-3500	Travel & Training	18,853	21,193	2,500	183	-	20,000	700.00% (1)
52-3600	Dues & Membership	<u>12,351</u>	<u>13,060</u>	<u>14,000</u>	<u>6,632</u>	<u>13,060</u>	<u>14,000</u>	0.00%
	Total Services	278,660	345,999	319,500	235,297	266,060	285,500	-10.64%
Supplies								
53-1100	Supplies	<u>6,714</u>	<u>12,336</u>	<u>8,500</u>	<u>4,110</u>	<u>5,500</u>	<u>9,100</u>	7.06%
	Total Supplies	6,714	12,336	8,500	4,110	5,500	9,100	7.06%
	Total City Council	<u>334,906</u>	<u>406,254</u>	<u>377,588</u>	<u>276,625</u>	<u>321,148</u>	<u>344,188</u>	-8.85%

Significant Variances Explanation:

(1) Travel & training was significantly reduced for fiscal year 2021 due to COVID-19. Budget replenished for current fiscal year.

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	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 60,627	\$ 61,117	\$ 59,719	\$ 46,184	\$ 61,579	\$ 67,934	13.76%
51-1400	Employee Benefits	1,200	1,200	3,900	1,775	2,367	5,600	43.59%
51-2100	Insurance Benefits	8,691	8,898	9,831	7,202	9,000	8,850	-9.98%
51-2200	FICA Taxes	4,549	4,630	4,827	3,604	4,892	5,625	16.53%
51-2400	Retirement	5,254	4,910	6,027	3,582	4,776	3,246	-46.14%
	Total Personnel	80,321	80,755	84,304	62,347	82,613	91,255	8.25%
Services								
52-1125	Election Expense	-	285	2,050	-	-	3,250	58.54%
52-3500	Travel & Training	6,875	5,245	4,280	750	750	4,500	5.14%
52-3600	Dues & Membership	272	314	300	170	300	400	33.33%
52-3930	Record Management	75	300	12,500	10,499	10,500	4,800	-61.60%
52-3900	Other	2,435	3,870	4,500	2,624	4,000	4,000	-11.11%
	Total Services	9,657	10,014	23,630	14,043	15,550	16,950	-28.27%
Supplies								
53-1100	Supplies	4,758	3,021	2,700	2,002	2,000	4,050	50.00%
53-1700	Other	9,396	9,740	-	-	-	10,000	100.00%
	Total Supplies	14,154	12,761	2,700	2,002	2,000	14,050	420.37% (1)
	Total Clerk of Council	<u>104,132</u>	<u>103,530</u>	<u>110,634</u>	<u>78,392</u>	<u>100,163</u>	<u>122,255</u>	10.50%

Significant Variances Explanation:

(1) The Youth Council was postponed in fiscal year 2021 due to COVID-19. The Youth Council is expected to be reinstated in current fiscal year.

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.

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.

Personnel:

- City Manager
- Administrative Assistant

Strategic Plan 2022 Initiatives:

- Transparency – Improve communications with citizens by adding additional public meetings with updates on city issues, policies and projects.
- Community Enhancement – Identify space for TIMA expansion.
- Infrastructure – Partner with GDOT on Hwy 80 bridge and road improvements.
- Financial Stability – Continue prudent management of City budget.
- Disaster Preparedness – Continue discussion with USACE, congressional delegation, and ASBPA on future beach re-nourishment.
- Staff & Operations – Continue to hire and promote high caliber employees.
- Policy Development – Expand annual strategic planning.

General Fund Expenditures
City Manager - 1320

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 192,139	\$ 167,089	\$ 167,603	\$ 123,357	\$ 168,000	\$ 137,588	-17.91%
51-1300	Overtime	405	78	500	-	-	-	-100.00%
51-1400	Employee Benefits	1,200	1,650	3,000	3,790	3,000	5,550	85.00%
51-2100	Insurance Benefits	34,116	27,417	37,132	21,568	28,000	22,343	-39.83%
51-2200	FICA Taxes	14,126	12,578	13,089	9,574	13,082	10,950	-16.34%
51-2400	Retirement	16,287	9,088	14,675	9,773	11,400	6,492	-55.76%
	Total Personnel	258,273	217,900	235,999	168,062	223,482	182,923	-22.49% (1)
Services								
52-1300	Contract Services	52,708	56,458	108,300	59,001	64,000	64,000	-40.90%
52-3500	Travel & Training	4,366	4,644	8,000	908	500	4,000	-50.00%
52-3600	Dues & Membership	1,800	1,415	2,500	-	1,500	2,500	0.00%
	Total Services	58,874	62,517	118,800	59,909	66,000	70,500	-40.66%
Supplies								
53-1100	Supplies	36,956	8,708	17,100	9,720	15,000	13,500	-21.05%
	Total Supplies	36,956	8,708	17,100	9,720	15,000	13,500	-21.05%
Capital								
54-1410	Other Capital	135,740	7,416	-	-	-	-	0.00%
	Total Capital	135,740	7,416	-	-	-	-	0.00%
	Total City Manager	489,843	296,541	371,899	237,691	304,482	266,923	-28.23%

Significant Variances Explanation:

(1) Decrease to reflect wages/benefits properly allocated to utility funds.

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.

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.

Personnel:

- Finance Director
- Finance Manager
- Payroll & Administrative Assistant
- Accounts Payable Clerk
- Accounts Receivable Clerk

Strategic Plan 2022 Initiatives:

- Transparency – Develop a simplified summary of operating and capital projects budget for public.
- Infrastructure – Develop debt and fund balance policy in alignment with future capital project needs.
- Financial Stability – Maintain and manage annual balanced budget.
- Disaster Preparedness – Develop fund balance policy to ensure adequate fund balance reserves.
- Staff & Operations – Develop cross-training plan for department employees.
- Policy Development – Continue budget training with department heads, Mayor and Council.

General Fund Expenditures
Finance - 1510

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 79,946	\$ 93,243	\$ 195,975	\$ 96,207	\$ 128,276	\$ 225,670	15.15%
51-1300	Overtime	3,947	21,492	11,000	15,444	20,592	3,715	-66.23%
51-1400	Employee Benefits	3,147	2,359	6,900	7,200	9,600	10,924	58.32%
51-2100	Insurance Benefits	39,978	45,803	36,410	44,204	58,939	35,739	-1.84%
51-2200	FICA Taxes	20,025	22,167	16,592	19,298	25,731	18,382	10.79%
51-2400	Retirement	32,151	21,651	16,530	13,686	18,248	16,229	-1.82%
	Total Personnel	179,194	206,715	283,407	196,039	261,386	310,659	9.62%
Services								
52-1300	Contract Services	87,504	56,666	66,000	46,997	66,000	71,500	8.33%
52-3100	Property & Liability Insurance	167,450	264,142	197,800	627	252,800	156,960	-20.65%
52-5500	Insurance Deductibles	24,253	27,217	15,000	7,500	15,000	15,000	0.00%
52-3300	Advertising	-	-	4,540	640	1,000	5,000	10.13% (1)
52-3500	Travel & Training	20,081	24,595	8,000	464	500	8,000	0.00%
52-3600	Dues & Membership	1,080	1,121	1,600	858	500	1,600	0.00%
52-3990	Bank Service Charges	219,033	205,093	230,000	208,750	215,000	225,000	-2.17%
	Total Services	519,401	578,834	522,940	265,836	550,800	483,060	-7.63%
Supplies								
53-1100	Supplies	13,053	6,779	7,450	4,941	4,000	12,600	69.13% (1)
53-1600	Equipment	1,803	8,864	3,000	-	2,000	3,000	0.00%
53-3220	Postage & Freight	2,670	2,798	13,750	6,423	7,500	7,500	-45.45% (1)
	Total Supplies	17,526	18,441	24,200	11,364	13,500	23,100	-4.55%
Capital								
54-1410	Other Capital	6,300	16,820	-	-	-	-	0.00%
	Total Capital	6,300	16,820	-	-	-	-	0.00%
	Total Finance	<u>722,421</u>	<u>820,810</u>	<u>830,547</u>	<u>473,239</u>	<u>825,686</u>	<u>816,819</u>	-1.65%

Significant Variances Explanation:

(1) Increase reflects consolidation of multiple departments into one centralized location for generic items like office supplies, advertising and postage.

General Fund Expenditures Expenditure Detail - Finance

1300 - Contract Services

Audit	31,000
County tax administration	25,000
Armored car	15,000
Other	<u>500</u>
Total	71,500

1100 - Supplies

Banking and security supplies	6,500
Computer Supplies	2,000
Office Supplies	3,600
Other	<u>500</u>
Total	12,600

3500 - Travel & Training

GFOA Conference	2,000
GAAP Updates	3,000
Treasury Management Training	1,500
Payroll and AP Training	<u>1,500</u>
Total	8,000

3600 - Dues & Membership

GFOA	500
AICPA	500
Georgia State Organizations	<u>600</u>
Total	1,600

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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 (2)

Strategic Plan 2022 Initiatives:

- Transparency – Increase website / social media support and development.
- Infrastructure – Expansion of cyber security.
- Financial Stability – Maintain adequate network security.
- Disaster Preparedness – Continue staff emergency management training and supply management.
- Staff & Operations – Create helpdesk support specialist.
- Policy Development – Improving access to public meetings and documents.

General Fund Expenditures
Information Technology - 1535

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 147,362	\$ 149,356	\$ 140,035	\$ 95,417	\$ 145,000	\$ 153,736	9.78%
51-1300	Overtime	2,520	2,915	3,500	1,445	2,000	2,000	-42.86%
51-1400	Employee Benefits	6,750	7,000	14,400	5,288	10,000	12,630	-12.29%
51-2100	Insurance Benefits	21,864	25,676	27,637	21,086	36,115	22,926	-17.05%
51-2200	FICA Taxes	11,817	12,066	11,845	7,714	12,011	12,009	1.38%
51-2400	Retirement	12,167	10,674	16,045	10,694	14,259	9,738	-39.31%
	Total Personnel	202,480	207,687	213,462	141,644	219,384	213,039	-0.20% (1)
Services								
52-1300	Contract Services	389,369	489,587	506,000	311,939	375,000	482,800	-4.58%
52-2200	Equipment Maintenance	17,813	14,437	20,000	13,627	10,000	12,500	-37.50%
52-2320	Equipment Rental	21,352	22,867	24,000	17,593	24,000	20,000	-16.67%
52-3500	Travel & Training	2,212	1,572	1,800	435	500	1,500	-16.67%
	Total Services	430,746	528,463	551,800	343,594	409,500	516,800	-6.34%
Supplies								
53-1100	Supplies	486	2,807	1,900	80	500	4,050	113.16%
53-1600	Equipment	31,234	39,827	45,000	31,096	40,000	50,000	11.11%
53-1700	Other	757	984	-	-	-	-	0.00%
	Total Supplies	32,477	43,618	46,900	31,176	40,500	54,050	15.25%
Capital								
54-2100	Furniture & Equipment	14,003	19,331	-	-	-	-	0.00%
54-1410	Other Capital	-	55,027	-	-	-	-	0.00%
	Total Capital	14,003	74,358	-	-	-	-	0.00%
	Total Information Technology	<u>679,706</u>	<u>854,126</u>	<u>812,162</u>	<u>516,414</u>	<u>669,384</u>	<u>783,889</u>	-3.48%

Significant Variances Explanation:

(1) Includes addition of one full-time employee. Wages and benefits allocated to utility funds.

General Fund Expenditures

Expenditure Detail - Information Technology

1000 - Contract Services

Phone / Internet	226,700
Equipment servicing	26,300
Network contracts	25,500
Website contracts	23,000
Software licenses	104,400
Weather / location software	16,000
Other	<u>60,900</u>
Total	482,800

1100 - Supplies

Office supplies	1,550
Computer supplies	<u>2,500</u>
Total	4,050

1600 - Small Equipment

Computers & accessories	45,000
Office equipment	<u>5,000</u>
Total	50,000

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General Fund: Human Resources

Department Description:

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

Services:

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

Personnel:

- Human Resource Specialist

Strategic Plan 2022 Initiatives:

- Transparency – Develop internal employee newsletter and employee communication portal.
- Financial Stability – Monitor current salary and benefit information.
- Disaster Preparedness – Continue staff emergency management training and access to information.
- Staff & Operations – Continue and expand employee training opportunities.

General Fund Expenditures
Human Resources - 1540

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 76,736	\$ 78,148	\$ 74,136	\$ 74,853	\$ 100,000	\$ 52,758	-28.84%
51-1400	Employee Benefits	3,115	3,000	3,900	2,550	3,900	3,079	-21.05%
51-2100	Insurance Benefits	8,743	8,973	9,858	4,421	8,500	10,805	9.61%
51-2200	FICA Taxes	6,031	6,123	6,312	5,862	7,948	4,271	-32.34%
51-2400	Retirement	<u>6,261</u>	<u>5,531</u>	<u>6,420</u>	<u>4,696</u>	<u>6,261</u>	<u>3,246</u>	-49.44%
	Total Personnel	100,886	101,775	100,626	92,382	126,610	74,159	-26.30% (1)
Services								
52-1300	Contract Services	11,675	23,480	46,550	32,621	46,550	30,000	-35.55%
52-2700	Workers Compensation Insurance	213,210	192,766	194,331	83,412	195,000	141,225	-27.33%
52-3500	Travel & Training	1,769	1,822	2,400	-	-	2,400	0.00%
52-3600	Dues & Membership	321	524	1,200	183	500	1,200	0.00%
52-2900	Employee Wellness & Benefit Programs	<u>5,602</u>	<u>6,490</u>	<u>34,400</u>	<u>20,411</u>	<u>30,000</u>	<u>34,400</u>	0.00%
	Total Services	232,577	225,082	278,881	136,627	272,050	209,225	-24.98%
Supplies								
53-1100	Supplies	1,307	3,735	3,200	202	3,200	2,880	-10.00%
53-1700	Other	<u>1,893</u>	<u>1,722</u>	<u>3,000</u>	<u>704</u>	<u>1,000</u>	<u>3,000</u>	0.00%
	Total Supplies	3,200	5,457	6,200	906	4,200	5,880	-5.16%
	Total Human Resources	<u>336,663</u>	<u>332,314</u>	<u>385,707</u>	<u>229,915</u>	<u>402,860</u>	<u>289,264</u>	-25.00%

Significant Variances Explanation:

- (1) Decrease to reflect wages/benefits properly allocated to utility funds.

General Fund: Municipal Court

Department Description:

Municipal Court has jurisdiction over alleged infractions of the City code. These non-criminal violations are punishable by forfeiture set by the State or City Council. Such infractions include traffic and other non-criminal code violations. 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;
- Prepare case files for the City Attorney;
- 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
- Assistance Court Clerk

Strategic Plan 2022 Initiatives:

- Transparency – Continue adjudication study to ensure fair and equitable practices.
- Financial Stability – Staying current with Georgia state laws governing municipal courts.
- Disaster Preparedness – Develop procedures to continue court proceedings remotely.
- Staff & Operations – Continue staff development and training.
- Policy Development – Develop and recommend municipal court policies.

General Fund Expenditures
Municipal Court - 2650

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 161,259	\$ 163,320	\$ 164,750	\$ 114,331	\$ 165,000	\$ 170,316	3.38%
51-1300	Overtime	3,037	444	2,000	81	1,500	1,200	-40.00%
51-1400	Employee Benefits	2,079	3,882	5,100	5,845	5,100	11,270	120.98%
51-2100	Insurance Benefits	29,435	30,096	32,194	21,657	28,297	26,375	-18.07%
51-2200	FICA Taxes	12,577	12,647	13,147	9,046	13,127	13,983	6.36%
51-2400	Retirement	8,552	9,493	13,965	9,309	13,000	9,738	-30.27%
	Total Personnel	<u>216,939</u>	<u>219,882</u>	<u>231,156</u>	<u>160,269</u>	<u>226,024</u>	<u>232,882</u>	0.75%
Services								
52-1300	Contract Services	14,567	10,958	11,000	8,308	11,000	12,800	16.36%
52-1101	Judge	2,400	2,400	2,400	1,800	2,400	2,400	0.00%
52-1211	Attorney(s)	10,419	12,770	19,500	7,812	13,000	19,700	1.03%
52-3500	Travel & Training	3,180	4,123	6,000	684	1,000	4,000	-33.33%
52-3600	Dues & Membership	308	333	500	370	350	550	10.00%
	Total Services	<u>30,874</u>	<u>30,584</u>	<u>39,400</u>	<u>18,974</u>	<u>27,750</u>	<u>39,450</u>	0.13%
Supplies								
53-1100	Supplies	<u>9,487</u>	<u>3,972</u>	<u>6,150</u>	<u>3,294</u>	<u>5,000</u>	<u>7,020</u>	14.15%
	Total Supplies	<u>9,487</u>	<u>3,972</u>	<u>6,150</u>	<u>3,294</u>	<u>5,000</u>	<u>7,020</u>	14.15%
	Total Municipal Court	<u><u>257,300</u></u>	<u><u>254,438</u></u>	<u><u>276,706</u></u>	<u><u>182,537</u></u>	<u><u>258,774</u></u>	<u><u>279,352</u></u>	0.96%

General Fund Expenditures Expenditure Detail - Municipal Court

1000 - Contract Services

Interpreter	800
Armored car	11,000
Miscellaneous	<u>1,000</u>
Total	12,800

1100 - Supplies

Postage	1,000
Uniforms	600
Books	700
Food supplies - custody	500
Commercial shredder	1,500
Office supplies	<u>2,720</u>
Total	7,020

1211 - Attorneys

Public Defender	12,500
Assistant District Attorney	<u>7,200</u>
Total	19,700

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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
- Majors (2)
- Captain
- Lieutenants (3)
- Sergeants (6)
- Corporals (3)
- Senior Patrol Officers (2)
- Officers (11)
- Administrative Assistant
- Jailer (1.5)
- Code Enforcement Officers (8)

Strategic Plan 2022 Initiatives:

- Transparency – Increase website / social media presence and development.
- Community Enhancement – Continue to improve traffic flow and safety during peak times.
- Infrastructure – Continue to promote peaceful environment by maintaining highly visible presence in business district.
- Financial Stability – Continue to invest in technology to stabilize costs.
- Disaster Preparedness – Develop procedures and procurement of equipment to ensure services continue.
- Staff & Operations – Continue to recruit and hire high caliber officers and support continued education and training.
- Policy Development – Continued review of local ordinances to ensure compliance with state law.

General Fund Expenditures
Police & Code Enforcement - 3210

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 1,121,130	\$ 1,423,141	\$ 1,591,001	\$ 1,245,306	\$ 1,960,408	\$ 2,016,844	26.77%
51-1200	Part-time / Seasonal Wages	108,439	113,863	100,004	93,844	100,000	22,721	-77.28%
51-1300	Overtime	100,222	131,159	120,000	80,509	100,000	111,000	-7.50%
51-1400	Employee Benefits	12,796	11,324	39,300	8,130	13,000	81,703	107.90%
51-2100	Insurance Benefits	226,336	278,759	353,886	238,224	300,000	378,919	7.07%
51-2200	FICA Taxes	102,426	128,282	141,548	109,069	165,271	170,769	20.64%
51-2400	Retirement	105,647	109,999	121,034	80,690	100,000	135,888	12.27%
	Total Personnel	1,776,996	2,196,527	2,466,773	1,855,772	2,738,679	2,917,844	18.29% (1)
Services								
52-1300	Contract Services	44,712	88,275	111,500	64,720	90,000	215,000	92.83% (2)
52-1195	Code Enforcement	-	-	-	-	-	41,420	100.00% (3)
52-2201	Building Maintenance	7,850	8,353	8,375	6,629	5,000	10,000	19.40%
52-2200	Vehicle / Equipment Maintenance	3,409	3,296	5,000	4,248	5,000	5,000	0.00%
52-2320	Vehicle / Equipment Lease(s)	5,136	102,809	100,000	73,917	105,000	185,000	85.00% (4)
52-3500	Travel & Training	48,651	47,474	41,000	17,116	15,000	41,630	1.54%
52-3600	Dues & Membership	2,897	4,651	3,100	1,824	3,100	3,975	28.23%
	Total Services	112,655	254,858	268,975	168,454	223,100	502,025	86.64%
Supplies								
53-1100	Supplies	36,834	41,276	40,850	31,797	40,000	37,380	-8.49%
53-1115	Ammunition	8,339	8,779	10,050	7,212	9,050	10,300	2.49%
53-1600	Equipment	101,434	64,024	105,000	77,024	106,500	91,715	-12.65%
53-1270	Fuel	65,116	47,229	60,000	32,430	60,000	60,000	0.00%
53-1700	Other	2,932	1,814	3,625	3,561	3,625	3,700	2.07%
	Total Supplies	214,655	163,122	219,525	152,024	219,175	203,095	-7.48%

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

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-2100	Vehicles & Equipment	2,768	121,229	93,300	91,181	93,300	-	-100.00%
	Total Capital	2,768	121,229	93,300	91,181	93,300	-	-100.00%
	Total Police & Code Enforcement	<u>2,107,074</u>	<u>2,735,736</u>	<u>3,048,573</u>	<u>2,267,431</u>	<u>3,274,254</u>	<u>3,622,964</u>	18.84%

Significant Variances Explanation:

- (1) Increase is a result of the approved wage adjustment from approved Class & Comp study, and addition of four code enforcement officers.
- (2) Increase is a result of the annual operating and data storage costs associated with officer body camera's.
- (3) This is the first full budget year of costs associated with running code compliance for the City.
- (4) Increase is a result of adding eleven vehicles to enterprise annual lease.

General Fund Expenditures
Expenditure Detail - Police & Code Enforcement

1000 - Contract Services	
Equipment Services	33,000
Body camera's	81,500
Georgia power camera's	67,000
Savannah Professional Maintenance	9,000
Custodial	9,000
Other	<u>15,500</u>
Total	215,000

1100 - Supplies	
Protective gear	8,550
Uniform & accessories	22,000
Other	<u>6,830</u>
Total	37,380

1195 - Code Enforcement	
Animal services equipment	1,500
Contract services	9,200
Travel & training	5,800
Dues & memberships	700
Supplies & uniforms	14,220
Equipment	<u>10,000</u>
Total	41,420

1600 - Equipment	
Investigations	3,500
Radios	27,500
Handhelds	4,500
Sallyport	5,500
Other	20,715
Safety equipment	<u>30,000</u>
Total	91,715

3500 - Travel & Training	
Hotels & travel	11,000
Conferences & academy (FBI, GACP, POAG)	20,680
Firearm training	7,450
Physicals	<u>2,500</u>
Total	41,630

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 (current rating 4 on scale of 1 -10);
- Emergency Management

Personnel:

- Chief
- Special Operations Chief
- Lieutenants (3)
- Sergeants (3)
- Beach Safety Coordinator / Firefighter
- Firefighters (12.7)
- Lifeguard / Safety Officers (3)
- Seasonal Lifeguards

Strategic Plan 2022 Initiatives:

- Transparency – Increase website / social media presence and development.
- Community Enhancement – Partner with local restaurants and businesses on CPR education and training.
- Infrastructure – Implement long-term replacement program for fire and rescue equipment.
- Financial Stability – Continue to research and apply for public safety grants.
- Disaster Preparedness – Design training programs specifically directed toward disaster response.
- Staff & Operations – Continue to promote staff growth and development through training and goal setting.
- Policy Development – Development of standard operating policies on personnel responsibilities, code of conduct, and disaster response.

General Fund Expenditures
Fire & Beach Safety - 3510

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 495,754	\$ 640,894	\$ 622,902	\$ 611,922	\$ 740,896	\$ 1,056,873	69.67%
51-1200	Part-time / Seasonal Wages	302,401	348,101	357,802	235,871	343,871	387,369	8.26%
51-1300	Overtime	76,157	97,513	85,000	104,334	95,000	90,000	5.88%
51-1400	Employee Benefits	5,305	10,506	77,200	13,688	23,000	83,500	8.16%
51-2100	Insurance Benefits	114,652	119,212	192,612	137,520	178,000	208,008	7.99%
51-2200	FICA Taxes	66,883	83,847	87,738	73,894	92,012	123,756	41.05%
51-2400	Retirement	37,545	18,616	29,230	19,487	33,406	68,163	133.20%
51-2500	Firefighters Pension Fund	2,715	5,050	6,000	2,925	6,000	6,000	0.00%
	Total Personnel	1,101,412	1,323,739	1,458,484	1,199,641	1,512,185	2,023,669	38.75% (1)
Services								
52-2200	Vehicle & Equipment Maintenance	25,307	35,027	53,000	11,140	23,000	41,000	-22.64%
52-2201	Building Maintenance	10,028	7,164	10,000	6,781	10,000	15,000	50.00%
52-2320	Vehicle Lease(s)	2,000	5,652	6,800	5,627	6,800	6,800	0.00%
52-3500	Travel & Training	10,884	19,567	36,500	23,059	30,000	39,500	8.22%
52-3600	Dues & Membership	-	-	1,000	1,000	1,000	7,500	650.00% (2)
52-3900	Other - Contract Services	23,227	28,806	-	-	-	-	0.00%
	Total Services	71,446	96,216	107,300	47,607	70,800	109,800	2.33%
Supplies & Other Items								
53-1100	Supplies	76,965	78,720	91,650	61,772	91,650	66,150	-27.82%
53-1104	Emergency Management	3,492	12,974	37,000	33,062	37,000	39,150	5.81% (3)
53-1600	Equipment	11,978	21,686	29,525	26,901	29,525	63,500	115.07% (4)
53-1270	Fuel	6,471	6,653	7,200	4,913	7,000	7,500	4.17%
53-1700	Other	10,829	800	3,500	1,123	3,500	3,500	0.00%
	Total Supplies	109,735	120,833	168,875	127,771	168,675	179,800	6.47%

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

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-2100	Vehicles & Equipment	107,905	186,257	31,975	34,974	34,974	-	-100.00%
	Total Capital	107,905	186,257	31,975	34,974	34,974	-	-100.00%
	Total Fire & Beach Safety	<u>1,390,498</u>	<u>1,727,045</u>	<u>1,766,634</u>	<u>1,409,993</u>	<u>1,786,634</u>	<u>2,313,269</u>	30.94%

Significant Variance Explanation:

- (1) Increase is a result of the approved wage adjustment from Class & Comp study, and inclusion of supervisor position that was not included in previous budget. Current year budget also includes four new lifeguard/safety officers. Retirement is calculated on previous year earnings, with growth in department an increase was expected this current budget year.
- (2) Includes all the costs associated with the new required training platform for State/ISO/EMS standards.
- (3) In years past, budget amendments were approved for emergency management materials. Going forward, we will budget an annual amount of supplies to have on hand due to the high likelihood of use, consistent with Council's goals and objectives.
- (4) In the previous budget year, the purchase of needed water equipment was delayed due to the COVID-19 financial hardship, included in current year.

General Fund Expenditures

Expenditure Detail - Fire & Beach Safety

2200 - Vehicles / Equipment Maintenance		1600 - Equipment	
Water Craft Maintenance	5,000	Replacement of saws, radios, other non-operational equipment	20,000
Club Cars	3,500	Water Rescue Equipment	15,000
Apparatus / Equipment Servicing and Testing	<u>32,500</u>	Protective Gear	<u>28,500</u>
Total	41,000	Total	63,500
3500 - Travel / Training		1300 - Other	
Classes for continuing education/certification	19,500	Volunteer Appreciation	<u>3,500</u>
Physical (St. Joseph-Fit for Duty)	<u>20,000</u>	Total	3,500
Total	39,500		
1100 - Supplies			
Uniform & Accessories	18,500		
Medical & First Aid	10,000		
Burn Building Materials & Modifications	10,000		
Station Supplies Fire and Beach Safety (Daily Operation)	<u>27,650</u>		
Total	66,150		
1104 - Emergency Management			
Hurricane supplies (sand, sandbags, vehicle rentals, etc)	15,650		
Standard supplies (tarps, containers, travel bags, etc)	5,000		
Small equipment (VHF aviation radio, handheld radios for rescue operations)	8,500		
Vehicle / equipment maintenance (command vehicles, city generators)	<u>10,000</u>		
Total	39,150		

General Fund: Public Works

Department Description:

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

Services:

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

Personnel:

- Engineer / Director of Infrastructure
- Division Director (2)
- Crew Leader (4)
- Foreman (4)
- Mechanic
- Building Maintenance Worker (2)
- Heavy Equipment Operator (2)
- Recycling Coordinator
- Laborer (11)
- Administrative Assistant

Strategic Plan 2022 Initiatives:

- Transparency – Improve communication to residents and visitors of the Island.
- Community Enhancement – Continue public space maintenance and upgrades.
- Infrastructure – Implement capital projects plan and continue to develop long-term improvement programs.
- Financial Stability – Manage project budgets in fiscally responsible manner.
- Disaster Preparedness – Design training programs specifically directed toward disaster response.
- Staff & Operations – Continue to promote staff growth and development through training and certification.

General Fund Expenditures
Public Works - 4210

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 898,828	\$ 1,005,135	\$ 1,125,961	\$ 897,322	\$ 1,196,429	\$ 1,202,419	6.79%
51-1300	Overtime	46,529	77,148	75,000	34,285	50,000	60,000	-20.00%
51-1400	Employee Benefits	13,523	15,900	39,450	20,484	25,000	51,655	30.94%
51-2100	Insurance Benefits	234,014	250,698	315,052	220,441	295,000	280,499	-10.97%
51-2200	FICA Taxes	73,028	83,624	94,891	72,449	97,264	100,525	5.94%
51-2400	Retirement	98,474	71,488	72,238	48,158	64,211	94,129	30.30%
	Total Personnel	1,364,396	1,503,993	1,722,592	1,293,139	1,727,904	1,789,227	3.87%
Services								
52-1300	Contract Services	190,973	110,066	134,100	86,897	110,000	147,500	9.99% (1)
52-1235	Beach Maintenance	16,006	10,053	23,000	-	-	17,500	-23.91%
52-2111	Refuse & Recycling	83,545	118,291	138,000	96,106	130,000	185,000	34.06% (2)
52-2140	Landscaping	250	590	2,000	-	2,000	125,000	6150.00% (3)
52-2200	Vehicle & Equipment Maintenance	107,969	97,774	104,700	62,943	100,000	136,000	29.89% (4)
52-2201	Building & Infrastructure Maintenance	74,382	72,616	80,000	33,061	75,000	100,000	25.00% (5)
52-2320	Vehicle / Equipment Lease(s)	-	2,797	77,655	59,655	77,655	166,400	114.28% (6)
52-3500	Travel & Training	8,382	9,826	12,600	-	-	7,500	-40.48%
52-3600	Dues & Membership	1,520	820	2,000	687	1,000	500	-75.00%
52-3900	Other	2,639	-	-	-	-	-	0.00%
	Total Services	485,666	422,833	574,055	339,349	495,655	885,400	54.24%
Supplies & Other Items								
53-1100	Supplies	79,220	119,996	233,400	112,285	125,000	121,750	-47.84%
53-1230	Utilities	235,140	245,455	263,000	186,793	250,000	265,000	0.76%
53-1600	Equipment	30,482	45,993	68,850	54,916	68,850	18,000	-73.86%
53-1270	Fuel	35,454	32,434	33,000	23,656	33,000	40,000	21.21%
	Total Supplies	380,296	443,878	598,250	377,650	476,850	444,750	-25.66%

General Fund Expenditures
Public Works - 4210 (continued)

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-1315	Buildings	62,150	53,542	296,200	76,652	296,200	-	-100.00%
54-2100	Vehicles & Equipment	143,983	235,506	38,695	37,194	38,695	-	-100.00%
54-1410	Infrastructure	<u>354,077</u>	<u>230,067</u>	<u>149,300</u>	<u>31,953</u>	<u>149,300</u>	-	-100.00%
	Total Capital	560,210	519,115	484,195	145,799	484,195	-	-100.00%
	Total Public Works	<u>2,790,568</u>	<u>2,889,819</u>	<u>3,379,092</u>	<u>2,155,937</u>	<u>3,184,604</u>	<u>3,119,377</u>	-7.69%

Significant Variances Explanation:

- (1) Increase is due to a more aggressive tree trimming program and engineer services for the multiple projects projected this budget year.
- (2) Landfill costs have increased as well as the amount of trash collected.
- (3) Included in this increase is new maintenance on medians, welcome sign, ditch maintenance and Memorial Park per master plan. This maintenance will be included in budget years going forward.
- (4) The majority of fleet vehicles are older and required more maintenance and repairs. As the City replaces older vehicles with leases vehicles, repair and maintenance should decrease.
- (5) Increase is needed to address the electrical upgrades and building repairs on City owned property, including fencing.
- (6) Increase in current year is for six new leased vehicles to replace old vehicles retired. Annual lease amount will continue to increase annually as more of the fleet is transferred to lease program.

General Fund Expenditures Expenditure Detail - Public Works

1000 - Contract Services

Tree Trimming	30,000
Stormwater Management	55,000
Pest Control	20,000
Engineer /Architect	35,000
Custodial Services	<u>7,500</u>
Total	147,500

1235 - Beach Maintenance

Crossover maintenance	5,000
Beach signs	5,000
Refuse & recycling bins	<u>7,500</u>
Total	17,500

2201 - Buildings & Infrastructure Maintenance

DPW Bathrooms	25,000
City Hall electrical	25,000
Median irrigation system	20,000
Park fences	20,000
Other miscellaneous maintenance	<u>10,000</u>
Total	100,000

2320 - Leased Vehicles

6 Fleet Vehicles	43,200
Garbage Truck	50,000
Street Sweeper	<u>73,200</u>
Total	166,400

3500 - Travel & Training

CDL	1,500
Confined space entry	3,000
Continuing education	<u>3,000</u>
Total	7,500

1100 - Supplies

Public Restrooms (toilet paper, soap, bleach)	60,000
Gravel, signs, paper, lumber, paper	30,000
Yard / maintenance supplies	10,000
Office supplies	5,000
Outdoor supplies (bug spray, sunscreen, first aid)	4,000
Uniforms	<u>12,750</u>
Total	121,750

1600 - Equipment

Chainsaws, weed whackers, leaf blowers,	9,500
Safety equipment	<u>8,500</u>
Total	18,000

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;
- Inform and assist new business occupancies;
- Management of Mainstreet and South Beach District;

Personnel:

- Assistant Manager / Community Development Director
- Better Hometown Coordinator
- Business License / STVR Coordinator
- Facilities / Special Events Coordinator
- Zoning Specialist
- Business License Clerk

Strategic Plan 2022 Initiatives:

- Transparency – Improve communication to residents for zoning and permit procedures.
- Community Enhancement – Examine opportunities and create a business development plan.
- Financial Stability – Manage current fee structure and develop revenue plan.
- Disaster Preparedness – Design training programs specifically directed toward disaster response.
- Staff & Operations – Continue to promote staff growth and development with training and continued education.
- Policy Development – Review and establish standards for historic districts and designations.

General Fund Expenditures
Community Development - 7220

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 206,591	\$ 236,840	\$ 243,813	\$ 182,170	\$ 260,893	\$ 273,309	12.10%
51-1200	Part-time / Seasonal Wages	495	3,593	15,444	10,218	13,000	22,721	47.12%
51-1300	Overtime	1,076	1,291	3,000	733	750	1,000	-66.67%
51-1400	Employee Benefits	4,407	4,545	9,900	8,870	9,900	19,320	95.15%
51-2100	Insurance Benefits	46,450	44,032	55,793	37,752	50,336	43,836	-21.43%
51-2200	FICA Taxes	16,175	18,775	20,821	15,579	21,010	24,200	16.23%
51-2400	Retirement	14,232	20,232	17,410	11,607	15,000	16,229	-6.78%
	Total Personnel	289,426	329,308	366,181	266,929	370,890	400,615	9.40% (1)
Services								
52-1300	Contract Services	275,374	179,399	232,550	193,522	232,550	263,000	13.09%
52-1260	South Beach District	20,000	27,707	65,500	29,487	30,000	32,550	-50.31%
52-1265	Mainstreet	60,066	43,154	61,300	18,521	30,000	59,250	-3.34%
52-3500	Travel & Training	803	1,232	4,500	-	-	4,500	0.00%
52-3600	Dues & Membership	972	551	830	509	500	600	-27.71%
	Total Services	357,215	252,043	364,680	242,039	293,050	359,900	-1.31%
Supplies & Other Items								
53-1100	Supplies	6,003	5,529	6,000	2,394	5,000	1,350	-77.50%
53-1600	Equipment	-	958	500	-	-	500	0.00%
	Total Supplies	6,003	6,487	6,500	2,394	5,000	1,850	-71.54%
	Total Community Development	<u>652,644</u>	<u>587,838</u>	<u>737,361</u>	<u>511,362</u>	<u>668,940</u>	<u>762,365</u>	3.39%

General Fund Expenditures

Expenditure Detail - Community Development

1000 - Contract Services

HOST Code Compliance	125,000
Tybee Visitor Study	15,000
Inspections	50,000
Beach Lobbyist	48,000
Engineer review	25,000
Total	<u>263,000</u>

1260 - South Beach District

Holiday Supplies	28,500
Other supplies	2,550
Storage Unit Rental	1,500
Total	<u>32,550</u>

1265 - Mainstreet

Equipment Rental	6,000
Advertising	15,500
Travel & Training	5,000
Dues & Membership	4,000
Contract Labor	22,000
Supplies	6,750
Total	<u>59,250</u>

3600 - Dues & Membership

ASFPM	200
APA	200
Main Street	<u>200</u>
Total	600

1100 - Supplies

Office supplies	850
Printing	<u>500</u>
Total	1,350

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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 Assistant (1.64)
- Seasonal Parking Enforcement

Strategic Plan 2022 Initiatives:

- Transparency – Improve parking communication to visitors.
- Community Enhancement – Examine opportunities for parking growth and payment development.
- Financial Stability – Manage parking fee structure based on revenue trends.
- Disaster Preparedness – Design training programs specifically directed toward disaster response.
- Staff & Operations – Continue to recruit and develop high caliber staff.

General Fund Expenditures
Parking Services - 7564

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 97,622	\$ 101,092	\$ 98,887	\$ 80,606	\$ 100,000	\$ 138,080	39.63%
51-1200	Part-time / Seasonal Wages	94,719	93,956	122,864	90,848	103,480	101,572	-17.33%
51-1300	Overtime	2,026	2,127	1,500	1,437	1,500	1,500	0.00%
51-1400	Employee Benefits	1,200	1,500	4,200	900	1,500	4,640	10.48%
51-2100	Insurance Benefits	20,815	21,291	22,660	17,181	29,453	21,019	-7.24%
51-2200	FICA Taxes	14,961	15,201	17,400	13,297	15,681	9,738	-44.03%
51-2400	Retirement	9,280	8,221	8,906	5,937	8,500	21,080	136.69%
	Total Personnel	240,623	243,388	276,417	210,206	260,114	297,629	7.67% (1)
Services								
52-1300	Contract Services	62,913	63,982	75,700	60,553	65,000	70,200	-7.27%
52-2200	Equipment Maintenance	31,546	33,807	80,000	17,953	80,000	57,500	-28.13%
52-2320	Vehicle / Equipment Lease(s)	299	4,485	5,000	3,362	5,000	5,000	0.00%
52-3500	Travel & Training	359	-	2,000	2,069	2,000	2,000	0.00%
52-3600	Dues & Membership	117	44	117	-	117	117	0.00%
52-3900	Other	-	-	-	-	-	-	0.00%
	Total Services	95,234	102,318	162,817	83,937	152,117	134,817	-17.20%
Supplies & Other Items								
53-1100	Supplies	26,845	12,176	25,110	10,281	15,000	22,595	-10.02%
53-1270	Fuel	5,135	3,162	5,000	2,669	5,000	5,000	0.00%
53-1600	Equipment	15,000	9,359	15,000	13,226	15,000	15,000	0.00%
53-1700	Other	-	-	-	-	-	7,900	0.00%
	Total Supplies	46,980	24,697	45,110	26,176	35,000	50,495	11.94%
Capital								
54-1410	Other Capital	-	16,289	-	-	-	-	0.00%
	Total Capital	-	16,289	-	-	-	-	0.00%
	Total Parking Services	<u>382,837</u>	<u>386,692</u>	<u>484,344</u>	<u>320,319</u>	<u>447,231</u>	<u>482,941</u>	-0.29%

Significant Variances Explanation:

(1) Includes addition of one full-time employee.

General Fund Expenditures Expenditure Detail - Parking Services

1000 - Contract Services	
Amano Quarterly	45,600
Duncan - CivicSmart	13,200
Penn Credit	<u>11,400</u>
Total	70,200
2200 - Equipment Maintenance	
UI Boards / CPU PCB	16,950
Printers	18,750
Card Readers / Coin Entry	17,250
Office equipment	<u>4,550</u>
Total	57,500
1100 - Supplies	
Supplies & Materials	13,745
Decals	5,125
Uniforms	850
Signs	<u>2,875</u>
Total	22,595
1600 - Small Equipment	
Machine parts	10,000
Other	<u>5,000</u>
Total	15,000

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General Fund: Other Uses

Department Description:

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

- Non-Profit Agencies. This represents the annual amount requested and awarded to local non-profit agencies.
- YMCA. This amount represents the annual payment to the Tybee Island YMCA.
- Contingency. When necessary, this amount represents a budget amount to be used on unspecific items.
- 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	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Other Uses								
57-2000	Non-Profit Agencies	\$ 159,933	\$ 225,399	\$ 120,567	\$ 24,600	\$ 120,567	\$ 83,245	-30.96%
52-3850	YMCA	168,450	168,450	168,450	126,338	168,450	168,450	0.00%
61-1000	Contingency	-	-	224,400	-	-	-	-100.00%
61-1001	Transfers to other Funds	1,034,786	316,048	429,830	-	317,780	402,624	-6.33%
	Total Other Uses	1,363,169	709,897	943,247	150,938	606,797	654,319	-30.63%
	Total Other Uses	<u>1,363,169</u>	<u>709,897</u>	<u>943,247</u>	<u>150,938</u>	<u>606,797</u>	<u>654,319</u>	-30.63%
	Total General Fund Expenditures	<u>\$11,611,761</u>	<u>\$12,105,040</u>	<u>\$13,524,494</u>	<u>\$ 8,810,793</u>	<u>\$12,850,957</u>	<u>\$13,857,925</u>	2.47%

General Fund Expenditures

Expenditure Detail - Other Financing Uses

2000 - Non-Profit Agencies

Fresh Air Home	1,400
Tybee Island Maritime Academy	30,000
Tybee Beautification	1,770
Tybee Arts Association	10,000
Yeepies	575
Friends of Tybee Post Theater	20,000
American Legion	12,500
Tybee MLK	2,000
Tybee Island Irish Heritage Parade	2,500
Tybee Clean Beach	<u>2,500</u>
Total	83,245

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 \$5,000 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	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Other Financing Sources							
Transfer from General Fund Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	100.00%
Total Other Financing Sources	-	-	-	-	-	800,000	100.00%
Total Capital Fund Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	100.00%

Account Name	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Capital							
Buildings & Buildings Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	100.00%
Vehicles & Equipment	-	-	-	-	-	600,000	100.00%
Total Capital	-	-	-	-	-	800,000	100.00%
Total Capital Fund Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>	100.00%

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

Account	Description	Amount
City Hall		
4210-54-1300	Flooring in Finance Department	\$ 15,000
4210-54-1300	Cashier Office Desk	6,000
4210-54-1300	Guardhouse & Cafeteria Tables & Chairs	10,500
Total City Hall Capital Additions		31,500
Police & Code Enforcement		
3210-54-2500	Mobile Tag Reader	\$ 13,500
3210-54-2500	Report Management Software	145,000
3210-54-2500	Police Drones	60,000
Total Police & Code Enforcement Capital Additions		218,500
Fire & Beach Safety		
3510-54-2500	Club Cars (2)	\$ 35,000
3510-54-2500	Bosch Lifeguard Tower	40,000
3510-54-2500	Fire Boat	50,000
3510-54-2500	AED's (11)	20,000
3510-54-2500	Hydraulic System (Jaws of Life)	20,000
3510-54-2500	Search & Rescue Drone	30,000
3510-54-2500	Generators for all City buildings (6)	70,000
Total Fire & Beach Safety Capital Additions		265,000
Public Works		
4210-54-1200	DPW Yard Pavement	\$ 75,000
4210-54-2500	Equipment - City compactors, electrical upgrades	80,000
Total Public Works Capital Additions		155,000
Parking		
7564-54-2500	4G Kiosks Upgrade	\$ 50,000
7564-54-2500	Vehicle	15,000
7564-54-2500	Handhelds & Printers (10)	50,000
7564-54-2500	Radios	15,000
Total Parking Capital Additions		130,000
Total Capital Additions		<u>\$ 800,000</u>

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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
- Office / Records Coordinator
- Dispatchers (4)

Fund 215 - Emergency 911 Fund
 Summary of Revenues & Expenditures

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services	\$ 72,949	\$ 75,874	\$ 73,000	\$ 51,869	\$ 74,000	\$ 74,000	1.37%
Other Financing Sources	<u>267,834</u>	<u>281,751</u>	<u>287,200</u>	-	<u>268,661</u>	<u>265,635</u>	-7.51%
Total Emergency 911 Revenue	<u>\$ 340,783</u>	<u>\$ 357,625</u>	<u>\$ 360,200</u>	<u>\$ 51,869</u>	<u>\$ 342,661</u>	<u>\$ 339,635</u>	-5.71%

Summary of Expenditures

Department	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel	\$ 333,001	\$ 341,733	\$ 338,032	\$ 263,595	\$ 327,493	\$ 320,635	-5.15%
Services	14,681	15,322	18,168	6,881	15,168	15,000	-17.44%
Supplies	<u>120</u>	<u>587</u>	<u>4,000</u>	<u>556</u>	<u>-</u>	<u>4,000</u>	0.00%
Total Emergency 911 Expenditures	<u>\$ 347,802</u>	<u>\$ 357,642</u>	<u>\$ 360,200</u>	<u>\$ 271,032</u>	<u>\$ 342,661</u>	<u>\$ 339,635</u>	-5.71%
Beginning Fund Balance	\$ 7,518	\$ 499	\$ 482		\$ 482	\$ 482	
Annual Income / (Loss)	(7,019)	(17)	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ 499</u>	<u>\$ 482</u>	<u>\$ 482</u>		<u>\$ 482</u>	<u>\$ 482</u>	

Fund 215 - Emergency 911
Revenues and Expenditures

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues:								
Public Charges for Services								
34-2525	Prepaid Wireless Fees	\$ 15,277	\$ 13,365	\$ 13,000	\$ 9,058	\$ 14,000	\$ 14,000	7.69%
34-2530	Non-Prepaid Wireless Fees	57,672	62,509	60,000	42,811	60,000	60,000	0.00%
	Total Public Charges for Services	72,949	75,874	73,000	51,869	74,000	74,000	1.37%
Other Financing Sources								
39-1201	Transfer from other funds	267,834	281,751	287,200	-	268,661	265,635	-7.51%
	Total Other Financing Sources	267,834	281,751	287,200	-	268,661	265,635	-7.51%
	Total Emergency 911 Fund Revenues	\$ 340,783	\$ 357,625	\$ 360,200	\$ 51,869	\$ 342,661	\$ 339,635	-5.71%
Expenditures:								
Personnel								
51-1100	Salaries & Wages	\$ 232,452	\$ 239,224	\$ 230,360	\$ 198,954	\$ 242,000	\$ 207,240	-10.04%
51-1300	Overtime	8,749	10,261	7,000	7,101	9,000	9,000	28.57%
51-1400	Employee Benefits	1,200	1,200	6,600	600	1,200	19,000	187.88%
51-2100	Insurance Benefits	50,206	52,310	56,453	29,957	40,000	52,155	-7.61%
51-2200	FICA Taxes	18,439	19,059	18,356	15,746	19,293	17,011	-7.33%
51-2400	Retirement	21,955	19,679	19,263	11,237	16,000	16,229	-15.75%
	Total Personnel	333,001	341,733	338,032	263,595	327,493	320,635	-5.15%
Services								
52-3100	Property & Workers Comp Insurance	1,725	1,766	2,168	403	2,168	-	-100.00%
53-1230	Utilities	12,956	12,956	14,500	6,478	13,000	13,500	-6.90%
52-3500	Travel & Training	-	600	1,500	-	-	1,500	0.00%
	Total Services	14,681	15,322	18,168	6,881	15,168	15,000	-17.44%
Supplies								
53-1600	Small Equipment	120	587	4,000	556	-	4,000	0.00%
	Total Supplies	120	587	4,000	556	-	4,000	0.00%
	Total Emergency 911 Fund Expenditures	\$ 347,802	\$ 357,642	\$ 360,200	\$ 271,032	\$ 342,661	\$ 339,635	-5.71%

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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 received is then distributed as follows:

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

Since all 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 Vacation Rental (STVR) 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.

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

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Taxes	\$ 3,639,678	\$ 3,293,486	\$ 3,371,000	\$ 2,844,404	\$ 3,710,000	\$ 4,000,000	18.66%
Total Hotel / Motel Revenues	<u>\$ 3,639,678</u>	<u>\$ 3,293,486</u>	<u>\$ 3,371,000</u>	<u>\$ 2,844,404</u>	<u>\$ 3,710,000</u>	<u>\$ 4,000,000</u>	18.66%

Summary of Expenditures

Department	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Other Costs	\$ 1,819,839	\$ 1,589,785	\$ 1,514,136	\$ 1,238,476	\$ 1,614,136	\$ 1,783,600	17.80%
Other Financing Uses	<u>1,819,839</u>	<u>1,703,701</u>	<u>1,856,864</u>	<u>1,489,058</u>	<u>2,095,864</u>	<u>2,216,400</u>	19.36%
Total Hotel / Motel Tax Fund Expenditures	<u>\$ 3,639,678</u>	<u>\$ 3,293,486</u>	<u>\$ 3,371,000</u>	<u>\$ 2,727,534</u>	<u>\$ 3,710,000</u>	<u>\$ 4,000,000</u>	18.66%
Beginning Fund Balance	\$ -	\$ -	\$ -		\$ -	\$ -	
Annual Income / (Loss)	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	

Fund 275 - Hotel / Motel Tax Fund
Revenues and Expenditures

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues:								
Taxes								
31-4100	Hotel / Motel Taxes	\$ 3,639,678	\$ 3,293,486	\$ 3,371,000	\$ 2,844,404	\$ 3,710,000	\$ 4,000,000	18.66%
	Total Taxes	<u>3,639,678</u>	<u>3,293,486</u>	<u>3,371,000</u>	<u>2,844,404</u>	<u>3,710,000</u>	<u>4,000,000</u>	18.66%
	Total Hotel / Motel Tax Revenues	<u>\$ 3,639,678</u>	<u>\$ 3,293,486</u>	<u>\$ 3,371,000</u>	<u>\$ 2,844,404</u>	<u>\$ 3,710,000</u>	<u>\$ 4,000,000</u>	18.66%
Expenditures:								
Other Costs								
57-2000	Hutchison Island Trade Center	\$ 606,734	\$ 515,114	\$ 481,475	\$ 389,570	\$ 531,475	\$ 571,314	18.66%
57-2001	Chamber of Commerce	1,213,105	1,029,918	962,661	778,906	1,012,661	1,142,286	18.66%
57-2002	Tybee Post Theater	-	44,753	70,000	70,000	70,000	70,000	0.00%
	Total Other Costs	<u>1,819,839</u>	<u>1,589,785</u>	<u>1,514,136</u>	<u>1,238,476</u>	<u>1,614,136</u>	<u>1,783,600</u>	17.80%
Other Financing Uses								
61-1000	Transfer to General Fund	1,819,839	1,545,032	1,444,136	1,168,585	1,683,136	1,713,600	18.66%
61-1002	Transfer to Debt Service Fund	-	158,669	245,400	250,000	245,400	250,000	1.87%
61-1003	Transfer for Beach Projects	-	-	167,328	70,473	167,328	252,800	100.00%
	Total Other Financing Uses	<u>1,819,839</u>	<u>1,703,701</u>	<u>1,856,864</u>	<u>1,489,058</u>	<u>2,095,864</u>	<u>2,216,400</u>	19.36%
	Total Hotel / Motel Tax Expenditures	<u>\$ 3,639,678</u>	<u>\$ 3,293,486</u>	<u>\$ 3,371,000</u>	<u>\$ 2,727,534</u>	<u>\$ 3,710,000</u>	<u>\$ 4,000,000</u>	18.66%

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SPLOST 2014 Fund

Fund / Department Description:

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

The approved capital projects included roads, streets and bridges; stormwater and drainage; water and sewer; public works and public safety vehicles and equipment; fire protection and administrative facilities. As of the final receipt date, the City has received \$4.6 million in SPLOST 2014 proceeds. The City has spent \$3.5 million and has \$619,085 included in the 2022 budget. The remaining \$460,000 of unspent funds is year one of a three year reserve to purchase a fire truck and for fire station renovations.

Fund 322 - SPLOST 2014 Fund
Project Revenues and Expenditures

Account	Revenue Source	Project Budget	Prior Year Revenue	Current Year Revenue	Total Revenue	2022 Budget	Balance Remaining
Intergovernmental Revenue							
33-7114	SPLOST 2014 Revenue	\$ 4,617,186	\$ 4,365,594	\$ 251,592	\$ 4,617,186	\$ -	\$ -
36-1000	Investment Income	10,719	9,790	929	10,719	-	-
Total Revenues		\$ 4,627,905	\$ 4,375,384	\$ 252,521	\$ 4,627,905	\$ -	\$ -
Account	Project	Project Budget	Prior Year Expenditures	Current Year Expenditures	Total Expenditures	2022 Budget	Balance Remaining
Capital Outlay							
Public Safety							
	Public Safety Software Upgrade	\$ 196,665	\$ 196,665	\$ -	\$ 196,665	\$ -	\$ -
	Police Vehicles & Equipment	256,280	256,280	-	256,280	-	-
3510-54-1300	Fire Station	230,000	-	-	-	-	230,000
3510-54-2200	Fire Vehicles	1,142,343	882,347	29,996	912,343	-	230,000
	Fire & Beach Safety Equipment	230,792	230,792	-	230,792	-	-
Public Works							
	Street Paving & Maintenance	71,856	71,856	-	71,856	-	-
4210-54-1400	Marsh Hen Trail / Highway 80 Bike Trail	120,000	40,615	1,180	41,795	78,205	-
4210-54-1400	Drainage Projects	250,000	21,736	50,489	72,225	177,775	-
	Street Sweeper	180,000	180,000	-	180,000	-	-
Cultural & Recreational							
	Memorial Park Pavilion & Bathroom Building	258,869	258,869	-	258,869	-	-
4210-54-1200	Memorial Park Upgrades	50,000	-	-	-	50,000	-
4210-54-1200	Playground Equipment	215,390	195,390	-	195,390	20,000	-
	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	-	-
4210-54-1200	Jaycee Park	697,396	674,291	-	674,291	23,105	-
	Site Improvements	3,800	-	3,800	3,800	-	-
	Buildings & Building Improvements	50,644	-	50,644	50,644	-	-
4210-54-1200	Dog Parks	20,000	-	-	-	20,000	-
	Beach Crossovers	226,461	226,461	-	226,461	-	-
4210-54-1300	South End Bathrooms	277,494	-	27,494	27,494	250,000	-
Total Expenditures		\$ 4,627,905	\$ 3,385,217	\$ 163,603	\$ 3,548,820	\$ 619,085	\$ 460,000
Funds Reserved for Future Projects:							
	Fire Station - Year One of Three Year Reserve		\$ 230,000				
	Fire Truck - Year One of Three Year Reserve		230,000				
	Total Funds Reserved for Future Projects		\$ 460,000				

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 \$273,754 in SPLOST 2020 proceeds. Approximately \$1.6 million is included in the 2022 budget, and \$920,000 of the remaining balance is year two and three of a three year reserve to purchase a fire truck and for fire station renovations.

Fund 323 - SPLOST 2020
Project Revenues and Expenditures

Account	Revenue Source	Project Budget	Prior Year Revenue	Current Year Revenue	Total Revenue	2022 Budget	Balance Remaining
Intergovernmental Revenue							
33-7115	SPLOST 2020 Revenue	\$ 3,944,653	\$ -	\$ 273,754	\$ 273,754	\$ 1,680,000	\$ 1,990,899
36-1000	Investment Income	10,000	-	14	14	1,500	8,486
Total Revenues		\$ 3,954,653	\$ -	\$ 273,768	\$ 273,768	\$ 1,681,500	\$ 1,999,385
Account	Project	Project Budget	Prior Year Expenditures	Current Year Expenditures	Total Expenditures	2022 Budget	Balance Remaining
Capital Outlay							
Public Safety							
3510-54-1300	Fire Station	\$ 460,000	\$ -	\$ -	\$ -	\$ -	\$ 460,000
3510-54-2200	Fire Vehicles	545,000	-	-	-	85,000	460,000
Public Works							
4210-54-1400	Street Paving & Maintenance	200,000	-	-	-	200,000	-
4210-54-1400	Water / Sewer Improvements	500,000	-	-	-	-	500,000
4210-54-1400	Drainage Projects	230,000	-	-	-	230,000	-
Cultural & Recreational							
4210-54-1300	Recreational Facilities	469,653	-	-	-	-	469,653
4210-54-1200	Recreational Area Improvements	550,000	-	-	-	546,895	3,105
4210-54-1200	Beach Area Improvements	450,000	-	-	-	30,000	420,000
General Government							
4210-54-1300	City Facilities	550,000	-	-	-	500,000	50,000
Total Expenditures		\$ 3,954,653	\$ -	\$ -	\$ -	\$ 1,591,895	\$ 2,362,758
Funds Reserved for Future Projects:							
Fire Station - Year Two and Three of Three Year Reserve			\$	460,000			
Fire Truck - Year Two and Three of Three Year Reserve				460,000			
Total Funds Reserved for Future Projects			\$	920,000			

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 City has the following active or open grants related to:

- Stormwater Management
- Wake Study
- Back River Study
- Storm Shutters
- Coastal Incentive
- Home Elevation
- Dune Monitoring
- Fire Station

Fund 340 - Grant Fund
Project Revenues and Expenditures

Revenue Source	Grant Revenue	Prior Year Revenue	Current Year Revenue	Total Revenue	2022 Budget	Balance Remaining
Intergovernmental Revenue						
Federal Emergency Management Assistance (FEMA)	\$ 1,161,239	\$ -	\$ 172,776	\$ 172,776	\$ 988,463	\$ -
National Fish and Wildlife Foundation (NFWF)	125,000		-	-	125,000	-
Georgia Dept of Community Affairs (DCA)	1,628,636	1,626,073	2,563	1,628,636	-	-
US Army Corps of Engineers (USACE)	175,000		-	-	175,000	-
Department of Natural Resources (DNR)	62,000		-	-	62,000	-
Other Grants	-	-	-	-	-	-
Total Revenues	\$ 3,151,875	\$ 1,626,073	\$ 175,339	\$ 1,801,412	\$ 1,350,463	\$ -
Project	Project Budget	Prior Year Expenditures	Current Year Expenditures	Total Expenditures	2022 Budget	Balance Remaining
Capital Outlay						
Public Safety						
Fire Station	Not Yet Awarded	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works						
Stormwater Management	616,907	-	361,907	361,907	255,000	-
Storm shutters	187,000	-	2,965	2,965	184,035	-
Recreation						
Wake Study	350,000	-	350,000	350,000	-	-
Back River Study	300,000	-	169,902	169,902	130,098	-
Coastal Incentive	37,000	-	37,000	37,000	-	-
Dune Monitoring	112,650	-	65,421	-	112,650	-
General Government						
Home Elevation	1,548,318	-	267,428	267,428	1,280,890	-
Total Expenditures	\$ 3,151,875	\$ -	\$ 1,254,623	\$ 1,189,202	\$ 1,962,673	\$ -

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, 2021, \$3,160,000 remained outstanding on the bond. Annual principal and interest payments are as follows:

Fiscal Year Payable	Principal	Interest	Total
2022	\$ 130,000	\$ 117,150	\$ 247,150
2023	135,000	113,250	248,250
2024	135,000	109,200	244,200
2025	140,000	105,150	245,150
2026	150,000	99,550	249,550
2027-2031	820,000	406,250	1,226,250
2032-2036	970,000	253,600	1,223,600
2037-2039	680,000	55,000	735,000
	<u>\$ 3,160,000</u>	<u>\$ 1,259,150</u>	<u>\$ 4,419,150</u>

Fund 420 - Debt Service Fund
 Summary of Revenues & Expenditures

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Other Financing Sources	\$ 245,149	\$ 158,929	\$ 245,400	\$ 250,000	\$ 250,000	\$ 250,000	1.87%
Total Debt Service Revenues	<u>\$ 245,149</u>	<u>\$ 158,929</u>	<u>\$ 245,400</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	1.87%

Summary of Expenditures

Department	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Debt Service	\$ -	\$ 245,399	\$ 245,400	\$ 206,350	\$ 245,400	\$ 247,650	0.92%
Total Debt Service Expenditures	<u>\$ -</u>	<u>\$ 245,399</u>	<u>\$ 245,400</u>	<u>\$ 206,350</u>	<u>\$ 245,400</u>	<u>\$ 247,650</u>	0.92%
Beginning Fund Balance	\$ -	\$ 245,149	\$ 158,679		\$ 158,679	\$ 163,279	
Annual Income / (Loss)	245,149	(86,470)	-		4,600	2,350	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ 245,149</u>	<u>\$ 158,679</u>	<u>\$ 158,679</u>		<u>\$ 163,279</u>	<u>\$ 165,629</u>	

Fund 420 - Debt Service Fund
Revenues and Expenditures

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues:								
Other Financing Sources								
39-1500	Transfer from General Fund	\$ 245,149	\$ 260	\$ -	\$ -	\$ -	\$ -	0.00%
39-1500	Transfer from Hotel / Motel Tax Fund	-	158,669	245,400	250,000	250,000	250,000	100.00%
	Total Other Financing Sources	245,149	158,929	245,400	250,000	250,000	250,000	1.87%
	Total Debt Service Fund Revenues	\$ 245,149	\$ 158,929	\$ 245,400	\$ 250,000	\$ 250,000	\$ 250,000	1.87%
Expenditures:								
Debt Service								
58-1100	Principal	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 130,000	4.00%
58-2100	Interest	-	120,149	119,650	80,600	119,650	117,150	-2.09%
58-3000	Fiscal Agent Fees	-	250	750	750	750	500	-33.33%
	Total Capital Outlay	-	245,399	245,400	206,350	245,400	247,650	0.92%
	Total Debt Service Fund Expenditures	\$ -	\$ 245,399	\$ 245,400	\$ 206,350	\$ 245,400	\$ 247,650	0.92%

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Water / Sewer Utility Fund

Department Description:

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

The 2022 budget includes a restructure of water / sewer rates. The City has not proposed a rate adjustment for multiple years. A rate structure paired with smaller annual rate adjustments will allow the City to issue debt that will fund the various capital projects that are past due. These projects include; sewer line replacements, watermain replacements, well house and clarifier rehabilitation, electrical and water treatment plant upgrades various equipment purchases.

Services:

- Provides water 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:

- Operations Division Director
- Billing Clerk
- Operations Superintendent
- Maintenance Worker (5)
- Crew Leader
- Technician (2)
- Foreman (2)
- Plant Operator

Proposed Rate Structure:

Fixed costs are proposed at \$30 per month for all utility customers. Usage costs are proposed as follows:

Consumption:	PROPOSED - Off Season			PROPOSED - Peak Season		
	Water	Sewer	Total	Water	Sewer	Total
0 - 5,000 Gallons	\$ 3.20	\$ 3.20	\$ 6.40	\$ 3.20	\$ 3.20	\$ 6.40
5,001 - 10,000 Gallons	\$ 3.50	\$ 3.50	\$ 7.00	\$ 3.50	\$ 3.50	\$ 7.00
10,001 - 15,000 Gallons	\$ 4.00	\$ 4.00	\$ 8.00	\$ 5.00	\$ 5.00	\$ 10.00
15,001 - 20,000 Gallons	\$ 4.50	\$ 4.50	\$ 9.00	\$ 5.63	\$ 5.63	\$ 11.25
20,001 Gallons +	\$ 5.15	\$ 5.15	\$ 10.30	\$ 6.44	\$ 6.44	\$ 12.88

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

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services	\$ 3,112,942	\$ 3,111,850	\$ 3,121,675	\$ 2,220,817	\$ 3,144,000	\$ 3,439,500	10.18%
Other Financing Sources	-	-	1,026,058	155,262	1,009,150	-	-100.00%
Total Water / Sewer Fund Revenue	<u>\$ 3,112,942</u>	<u>\$ 3,111,850</u>	<u>\$ 4,147,733</u>	<u>\$ 2,376,079</u>	<u>\$ 4,153,150</u>	<u>\$ 3,439,500</u>	-17.08%

Summary of Expenses

Department	2019 Actual	2020 Actual	2021 Budget	2021 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel	\$ 722,742	\$ 1,008,208	\$ 1,064,775	\$ 808,068	\$ 1,110,000	\$ 1,199,193	12.62%
Services	443,313	630,607	737,808	332,480	558,000	831,807	12.74%
Supplies & Other Items	366,409	418,351	442,000	273,572	382,500	413,500	-6.45%
Capital	11,319	568,121	1,500,900	908,407	1,500,900	-	-100.00%
Depreciation & Debt Service	799,013	790,081	601,750	53,552	601,750	995,000	65.35%
Total Water / Sewer Fund Expenses	<u>\$ 2,342,796</u>	<u>\$ 3,415,368</u>	<u>\$ 4,347,233</u>	<u>\$ 2,376,079</u>	<u>\$ 4,153,150</u>	<u>\$ 3,439,500</u>	-20.88%
Increase / (Decrease) in Equity	<u>\$ 770,146</u>	<u>\$ (303,518)</u>	<u>\$ (199,500)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Beginning Cash Balance	\$ 2,473,182	\$ 3,223,576	\$ 2,067,183		\$ 2,067,183	\$ 1,058,033	
Adjustments to "accrual" basis:							
Adjustments for accruals	(19,752)	(852,875)	-		-	-	
Applied Budget Surplus	-	-	(1,026,058)		(1,009,150)	-	
Ending Cash Balance	<u>\$ 3,223,576</u>	<u>\$ 2,067,183</u>	<u>\$ 841,625</u>		<u>\$ 1,058,033</u>	<u>\$ 1,058,033</u>	

Fund 505 - Water / Sewer Fund
Revenues

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services								
34-4210	Water User Charges	\$ 2,762,599	\$ 2,787,172	\$ 2,812,000	\$ 1,945,553	\$ 2,812,000	\$ 3,105,000	10.42% (1)
34-6904	Penalties & Late Charges	39,230	32,957	37,500	27,138	40,000	42,500	13.33%
34-4215	Capital Recovery	44,000	22,000	22,000	22,000	22,000	22,000	0.00%
38-1002	Celltower rent income	191,476	209,711	210,000	170,678	210,000	210,000	0.00%
34-6906	Miscellaneous	75,637	60,010	40,175	55,448	60,000	60,000	49.35%
	Total Public Charges for Services	<u>3,112,942</u>	<u>3,111,850</u>	<u>3,121,675</u>	<u>2,220,817</u>	<u>3,144,000</u>	<u>3,439,500</u>	10.18%
Other Financing Sources								
39-1300	Use of Fund Balance (Savings)	-	-	1,026,058	155,262	1,009,150	-	-100.00%
	Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,026,058</u>	<u>155,262</u>	<u>1,009,150</u>	<u>-</u>	-100.00%
	Total Water / Sewer Revenues	<u>\$ 3,112,942</u>	<u>\$ 3,111,850</u>	<u>\$ 4,147,733</u>	<u>\$ 2,376,079</u>	<u>\$ 4,153,150</u>	<u>\$ 3,439,500</u>	-17.08%

Significant Variances Explanation:

(1) Includes full year of proposed water / sewer rate restructure.

Fund 505 - Water / Sewer Fund
Expenses

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 533,297	\$ 735,673	\$ 782,768	\$ 588,136	\$ 790,000	\$ 820,991	4.88%
51-1300	Overtime	8,128	35,611	30,500	16,965	30,000	27,485	-9.89%
51-1400	Employee Benefits	19,595	17,550	32,550	15,200	40,000	47,577	46.17%
51-2100	Insurance Benefits	58,661	136,348	124,763	121,526	145,000	187,774	50.50%
51-2200	FICA Taxes	81,428	49,127	53,861	39,353	67,000	73,170	35.85%
51-2400	Retirement	21,633	33,899	40,333	26,888	38,000	42,196	4.62%
	Total Personnel	722,742	1,008,208	1,064,775	808,068	1,110,000	1,199,193	12.62% (1)
Services								
52-1300	Contract Services	105,604	153,721	245,000	83,866	130,000	315,000	28.57% (2)
52-2200	Vehicle / Equipment Maintenance	91,685	83,966	140,000	102,703	85,000	70,000	-50.00%
52-2201	Building / Infrastructure Maintenance	79,874	133,842	129,000	91,738	125,000	175,000	35.66% (2)
52-2320	Vehicle / Equipment Lease(s)	73,744	133,794	50,000	15,621	50,000	55,000	10.00%
52-3100	Property & Workers Comp Insurance	66,446	83,514	124,008	8,583	125,000	173,807	40.16% (3)
52-3220	Postage & Mailing	4,458	14,444	15,800	8,376	12,000	12,000	-24.05%
52-3500	Travel & Training	6,292	14,927	18,000	9,987	15,000	15,000	-16.67%
52-3600	Dues & Membership	3,676	867	3,000	2,430	3,000	3,000	0.00%
52-3990	Credit Card Fees	11,534	11,532	13,000	9,176	13,000	13,000	0.00%
	Total Services	443,313	630,607	737,808	332,480	558,000	831,807	12.74%
Supplies & Other Items								
53-1100	Supplies	48,896	90,054	112,200	63,605	72,500	82,500	-26.47%
53-1230	Utilities	278,046	264,345	275,800	193,049	270,000	275,000	-0.29%
53-1270	Fuel	13,313	15,841	19,000	7,712	15,000	15,000	-21.05%
52-1600	Equipment	26,154	48,111	35,000	9,206	25,000	41,000	17.14%
	Total Supplies & Other Items	366,409	418,351	442,000	273,572	382,500	413,500	-6.45%

Fund 505 - Water / Sewer Fund (Continued)
Expenses

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-1315	Buildings	-	-	42,500	-	42,500	-	-100.00%
54-2100	Vehicles & Equipment	-	15,143	35,500	20,594	35,500	-	-100.00%
54-1410	Infrastructure	11,319	552,978	1,422,900	887,813	1,422,900	-	-100.00%
	Total Capital	11,319	568,121	1,500,900	908,407	1,500,900	-	-100.00% (4)
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	663,592	691,882	522,900	-	522,900	670,000	28.13%
58-2000	Interest	111,769	88,199	78,850	53,552	78,850	70,000	-11.22%
58-3000	Fiscal Fees	-	-	-	-	-	5,000	100.00%
	Fund Balance Replenishment	-	-	-	-	-	250,000	100.00% (5)
	Total Depreciation & Debt Service	775,361	780,081	601,750	53,552	601,750	995,000	65.35%
	Total Water / Sewer Expenses	<u>2,319,144</u>	<u>3,405,368</u>	<u>4,347,233</u>	<u>2,376,079</u>	<u>4,153,150</u>	<u>3,439,500</u>	-20.88%

Significant Variances Explanation:

- (1) Increase reflects wage adjustment from approved class and comp study.
- (2) Costs are expected to increase as more contract services and maintenance is required on aging infrastructure.
- (3) Increase is a result of significant property and liability insurance premium increase.
- (4) Included in the 2022 budget is a proposed debt issuance to finance multiple significant capital projects, removing the costs from operating.
- (5) Included in the 2022 budget is an annual fund balance replenishment of \$250,000.

Water / Sewer Fund Expenditure Detail

1201 - Contract Services

Engineering	25,000
Geothinq and Scada System	50,000
Water Towers	40,000
Electrician	15,000
Water Analysis	95,000
Dumping	<u>90,000</u>
Total	315,000

2200 - Vehicles / Equipment Maintenance

Vehicle Maintenance	25,000
Electrical Updates	10,000
Ultraviolet Bulb Annual Replacement	25,000
Sludge Press	<u>10,000</u>
Total	70,000

1100 - Supplies

Safety Equipment	6,000
Uniform / Clothing	14,000
Gravel	15,000
Polymer for Sludge	25,000
Office and Miscellaneous	<u>22,500</u>
Total	82,500

1600 - Equipment

Pumps	8,000
Meters	28,000
Other	<u>5,000</u>
Total	41,000

Fund 505 - Water / Sewer Fund
 Itemized List of Capital Requests

Type	Amount
Clarifier #2 Rehabilitation	\$ 500,000
Sanitary Sewer line Replacement	985,000
Laboratory Building	175,000
Bar Screen, Commentator and Chopper Blades	100,000
Sanitary Sewer Force main Replacement	75,000
Sanitary Sewer Lift Station Replacement	250,000
Watermain Replacement	312,500
Waste Reuse System Upgrades	<u>100,000</u>
 Total Capital Additions	 <u><u>\$ 2,497,500</u></u>

The 2022 budget includes a proposed debt issuance to finance above water / sewer capital projects. As of June 30, 2021, the Utility has \$2.8 million in outstanding note payables with Georgia Environmental Facilities Authority (GEFA) for previous water line extensions and lift stations, and various other water and sewer improvement projects.

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Solid Waste Fund

Department Description:

The Solid Waste Fund is considered a proprietary fund. The Solid Waste Fund accounts for the provision of sanitation collection services to the residents of the City. The City contracts out the garbage collections of residential and commercial customers with Atlantic Waste Company to provide solid waste collection services. All activities necessary to provide such services are accounted for in this fund. The City charges a per cart fee for monthly service. Currently, the fees to cover all the operating costs, therefore, there is annual supplement required from the general fund to balance the budget.

Below are the current garbage cart monthly rates per cart:

Description	Monthly Rate per Cart
Garbage Carts:	
Residential	\$ 24.50
Stephens Day Homestead	\$ 17.99
Additional Cart	\$ 24.50
Commercial Cart	\$ 29.96
Additional Commercial Cart	\$ 29.96
Compactors:	
Compactor	\$ 29.96

Fund 540 - Solid Waste Fund
 Summary of Revenues & Expenses

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services	\$ 939,586	\$ 953,818	\$ 955,000	\$ 640,903	\$ 955,000	\$ 968,000	1.36%
Other Financing Sources	171,632	131,777	142,630	100,146	49,119	136,989	-3.95%
Total Solid Waste Revenue	<u>\$ 1,111,218</u>	<u>\$ 1,085,595</u>	<u>\$ 1,097,630</u>	<u>\$ 741,049</u>	<u>\$ 1,004,119</u>	<u>\$ 1,104,989</u>	0.67%

Summary of Expenses

Department	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel	\$ 53,152	\$ 21,130	\$ 21,130	\$ 15,848	\$ 21,130	\$ 14,091	-33.31%
Services	1,060,213	1,064,465	1,076,500	725,201	982,989	1,090,898	1.34%
Total Solid Waste Expenses	<u>\$ 1,113,365</u>	<u>\$ 1,085,595</u>	<u>\$ 1,097,630</u>	<u>\$ 741,049</u>	<u>\$ 1,004,119</u>	<u>\$ 1,104,989</u>	0.67%
Increase / (Decrease) in Equity	<u>\$ (2,147)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Beginning Cash Balance	\$ 19,235	\$ -	\$ 12,310		\$ 12,310	\$ 12,310	
Adjustments to "accrual" basis:							
Adjustments for accruals	(17,088)	12,310	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Cash Balance	<u>\$ -</u>	<u>\$ 12,310</u>	<u>\$ 12,310</u>		<u>\$ 12,310</u>	<u>\$ 12,310</u>	

Fund 540 - Solid Waste Utility Fund
Revenues & Expenses

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Revenues								
Public Charges for Services								
34-4110	Solid Waste Collection Fees	\$ 635,086	\$ 713,850	\$ 923,000	\$ 628,200	\$ 923,000	\$ 936,000	1.41%
34-4112	Compactors	30,400	30,184	32,000	12,703	32,000	32,000	0.00%
34-4120	Recycling	227,132	172,700	-	-	-	-	0.00%
34-4130	Recycled Materials Revenue	3,268	3,969	-	-	-	-	0.00%
34-4132	Garbage Surcharge	43,700	33,115	-	-	-	-	0.00%
	Total Public Charges for Services	<u>939,586</u>	<u>953,818</u>	<u>955,000</u>	<u>640,903</u>	<u>955,000</u>	<u>968,000</u>	1.36%
Other Financing Sources								
39-1000	Transfer from General Fund	171,632	131,777	142,630	100,146	49,119	136,989	-3.95%
	Total Other Financing Sources	<u>171,632</u>	<u>131,777</u>	<u>142,630</u>	<u>100,146</u>	<u>49,119</u>	<u>136,989</u>	-3.95%
	Total Solid Waste Revenues	<u>\$ 1,111,218</u>	<u>\$ 1,085,595</u>	<u>\$ 1,097,630</u>	<u>\$ 741,049</u>	<u>\$ 1,004,119</u>	<u>\$ 1,104,989</u>	0.67%
Expenses								
Personnel								
51-1100	Wages & Benefits	\$ 53,152	\$ 21,130	\$ 21,130	\$ 15,848	\$ 21,130	\$ 14,091	-33.31%
	Total Personnel	<u>53,152</u>	<u>21,130</u>	<u>21,130</u>	<u>15,848</u>	<u>21,130</u>	<u>14,091</u>	-33.31%
Services								
52-2111	Residential Waste Collection	637,501	666,038	887,000	598,384	797,845	897,408	1.17%
52-2112	Compactors	40,790	41,458	45,000	30,491	40,655	49,000	8.89%
52-2114	Recycling	237,432	212,479	-	-	-	-	0.00%
52-2119	Yardwaste Removal	144,490	144,490	144,500	96,326	144,489	144,490	-0.01%
	Total Services	<u>1,060,213</u>	<u>1,064,465</u>	<u>1,076,500</u>	<u>725,201</u>	<u>982,989</u>	<u>1,090,898</u>	1.34%
	Total Solid Waste Expenses	<u>\$ 1,113,365</u>	<u>\$ 1,085,595</u>	<u>\$ 1,097,630</u>	<u>\$ 741,049</u>	<u>\$ 1,004,119</u>	<u>\$ 1,104,989</u>	0.67%

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Campground Fund

Department Description:

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

Services:

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

Personnel:

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

Strategic Plan 2022 Initiatives:

- Transparency – Continue website / social media presence and involvement with various magazines and visitor guides.
- Community Enhancement – Continue presence and multiple local festivals.
- Financial Stability – Review and expand rental items for revenue streams.
- Staff & Operations – Continue to hire and promote high caliber employees.

Fund 555 - Campground Fund
 Summary of Revenues & Expenses

Summary of Revenues

Source	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services	\$ 1,871,821	\$ 1,645,814	\$ 1,552,200	\$ 1,452,742	\$ 1,886,000	\$ 1,927,200	24.16%
Other Financing Sources	-	7,069	-	1,793	-	1,500	0.00%
Total Campground Revenue	\$ 1,871,821	\$ 1,652,883	\$ 1,552,200	\$ 1,454,535	\$ 1,886,000	\$ 1,928,700	24.26%

Summary of Expenses

Department	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel	\$ 502,325	\$ 499,947	\$ 523,707	\$ 399,700	\$ 513,803	\$ 604,547	15.44%
Services	253,431	266,004	330,767	169,773	304,067	401,776	21.47%
Supplies & Other Items	247,669	223,793	263,626	171,139	257,776	265,650	0.77%
Capital	17,590	19,597	41,609	21,057	40,000	160,000	284.53%
Depreciation & Debt Service	136,964	130,633	121,600	38,736	496,727	496,727	308.49%
Other Uses	-	600,000	-	-	-	-	0.00%
Total Campground Expenses	\$ 1,157,979	\$ 1,739,974	\$ 1,281,309	\$ 800,405	\$ 1,612,373	\$ 1,928,700	50.53%
Increase / (Decrease) in Equity	\$ 713,842	\$ (87,091)	\$ 270,891	\$ 654,130	\$ 273,627	\$ -	
Beginning Cash Balance	\$ 655,597	\$ 1,007,216	\$ 282,354		\$ 282,354	\$ 555,981	
Adjustments to "accrual" basis:							
Adjustments for accruals	-	-	-		-	-	
Applied Budget Surplus	(362,223)	(637,771)	-		-	-	
Ending Cash Balance	\$ 1,007,216	\$ 282,354	\$ 553,245		\$ 555,981	\$ 555,981	

Fund 555 - Campground Fund
Revenues

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Public Charges for Services								
34-7520	Camping Fees	\$ 1,439,826	\$ 1,265,414	\$ 1,200,000	\$ 1,122,479	\$ 1,500,000	\$ 1,500,000	25.00%
34-7521	Tent Site Fees	70,604	61,039	50,000	46,108	65,000	70,000	40.00%
34-7522	Cabin Rental	179,877	159,261	150,500	133,075	165,000	185,000	22.92%
34-7530	Camp Store Sales	147,844	126,000	120,700	130,175	130,000	140,000	15.99%
34-7538	Parking Revenue	22,870	11,575	10,000	1,950	5,000	10,000	0.00%
34-7534	Miscellaneous	10,800	22,525	21,000	18,955	21,000	22,200	5.71%
	Total Public Charges for Services	<u>1,871,821</u>	<u>1,645,814</u>	<u>1,552,200</u>	<u>1,452,742</u>	<u>1,886,000</u>	<u>1,927,200</u>	24.16%
Other Financing Sources								
39-2100	Sales of Capital Assets	-	7,069	-	1,793	-	1,500	100.00%
	Total Other Financing Sources	<u>-</u>	<u>7,069</u>	<u>-</u>	<u>1,793</u>	<u>-</u>	<u>1,500</u>	100.00%
	Total Campground Revenues	<u>\$ 1,871,821</u>	<u>\$ 1,652,883</u>	<u>\$ 1,552,200</u>	<u>\$ 1,454,535</u>	<u>\$ 1,886,000</u>	<u>\$ 1,928,700</u>	24.26%

Fund 555 - Campground Fund
Expenses - 6180

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Personnel								
51-1100	Salaries & Wages	\$ 362,658	\$ 358,228	\$ 357,714	\$ 285,628	\$ 362,686	\$ 421,080	17.71%
51-1300	Overtime	2,004	1,311	5,000	854	1,000	1,560	-68.80%
51-1400	Employee Benefits	2,775	6,446	13,500	3,660	7,500	17,912	32.68%
51-2100	Insurance Benefits	79,374	84,691	97,647	73,618	88,678	96,678	-0.99%
51-2200	FICA Taxes	24,381	26,298	27,496	21,040	28,396	33,994	23.63%
51-2400	Retirement	31,133	22,973	22,350	14,900	25,543	33,323	49.10%
	Total Personnel	502,325	499,947	523,707	399,700	513,803	604,547	15.44% (1)
Services								
52-1300	Contract Services	118,601	109,180	121,300	67,108	115,000	117,800	-2.89%
52-2200	Vehicle / Equipment Maintenance	4,709	3,045	6,000	3,800	5,500	6,000	0.00%
52-2201	Building & Infrastructure Maintenance	6,585	10,774	25,000	12,605	25,000	25,000	0.00%
52-3100	Property & Workers Comp Insurance	11,892	14,151	25,867	2,207	25,867	89,776	247.07% (2)
52-3300	Advertising	51,114	67,286	81,000	29,725	70,000	80,000	-1.23%
52-3500	Travel & Training	5,164	6,520	11,000	499	5,000	11,000	0.00%
52-3600	Dues & Membership	4,917	7,744	10,000	4,433	7,500	10,600	6.00%
52-3990	Credit Card Fees	49,595	46,704	50,000	49,396	50,000	60,000	20.00%
52-3900	Other	854	600	600	-	200	1,600	166.67%
	Total Services	253,431	266,004	330,767	169,773	304,067	401,776	21.47%
Supplies & Other Items								
53-1100	Supplies	29,652	23,410	33,250	16,252	28,000	34,200	2.86%
53-1230	Utilities	147,373	144,355	153,776	104,117	153,776	155,400	1.06%
52-1520	Camp Store Items for Purchase	66,118	54,502	68,600	49,464	68,000	68,000	-0.87%
53-1600	Equipment	4,526	1,526	8,000	1,306	8,000	8,000	0.00%
53-1700	Other	-	-	-	-	-	50	100.00%
	Total Supplies	247,669	223,793	263,626	171,139	257,776	265,650	0.77%

Fund 555 - Campground Fund (Continued)
Expenses - 6180

Account	Account Name	2019 Actual	2020 Actual	2021 Budget	3/31/21 YTD	2021 Projected	2022 Budget	Budget % Change
Capital								
54-1315	Buildings	17,590	11,170	15,000	6,214	15,000	150,000	900.00%
54-2100	Vehicles & Equipment	-	8,427	-	5,050	10,000	10,000	100.00%
54-1410	Site Improvements	-	-	26,609	9,793	15,000	-	-100.00%
	Total Capital	17,590	19,597	41,609	21,057	40,000	160,000	284.53% (3)
Depreciation & Debt Service								
56-1000	Principal (Depreciation)	61,926	64,752	65,000	-	439,413	448,954	590.70%
56-2000	Interest	75,038	65,881	56,600	38,736	57,314	47,773	-15.60%
	Total Depreciation & Debt Service	136,964	130,633	121,600	38,736	496,727	496,727	308.49% (4)
Other Uses								
59-1001	Transfer to other funds	-	600,000	-	-	-	-	0.00%
	Total Other Uses	-	600,000	-	-	-	-	0.00%
	Total Campground Expenses	<u>1,157,979</u>	<u>1,739,974</u>	<u>1,281,309</u>	<u>800,405</u>	<u>1,612,373</u>	<u>1,928,700</u>	50.53%

Significant Variances Explanation:

- (1) Increase is a wage of adjustment from approved class and comp study, and allocation of Finance and IT wages to fund.
- (2) Increase due to premium increase for property and liability insurance.
- (3) Capital purchases were put on hold in previous year budget due to COVID-19, capital purchases included in current year budget.
- (4) Increase due to principal on debt service.

Campground Fund Expense Detail

1300 - Contract Services

Service Contracts	8,000
Garbage	12,000
Custodial	78,000
Pool	3,800
Pest Control	5,000
Contact Labor	10,000
Lodging Compensation	<u>1,000</u>
Total	117,800

3500 - Building & Infrastructure Maintenance

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

3300 - Advertising

Social Media / Internet	41,410
Visitor Guides	11,865
Magazines	16,045
Festivals	4,000
Other	<u>6,680</u>
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	<u>1,000</u>
Total	11,000

1100 - Supplies

Materials	25,000
Pool Materials	7,000
Uniforms	1,200
Postage	<u>1,000</u>
Total	34,200

1230 - Utilities

Telephone Communications	7,500
Cable	18,000
Water / Sewer	18,500
Electric	110,000
Propane & Fuel	<u>1,400</u>
Total	155,400

1520 - Camp Store Items for Resale

Propane	9,000
Apparel	22,000
Groceries	10,000
RV Supplies	12,000
Firewood	<u>15,000</u>
Total	68,000

Fund 555 - Campground Fund
Itemized List of Capital Requests

Type	Amount
New Maintenance Shop Construction	\$ 150,000
Picnic Tables	5,000
Fire Rings	<u>5,000</u>
Total Campground Capital	<u>\$ 160,000</u>

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Personnel Detail

On an annual basis, management reviews the distribution of employee wages and benefits, as well as City expenses, to the Utility Funds. For the City Manager, Finance, Human Resources and Information Technology 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, \$236,112 of general fund wages and benefits is allocated to the Water / Sewer Fund, and \$63,835 is allocated to the Campground Fund.

Gross wages and benefits for each department and fund are listed as follows:

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits					Total Annual Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Clerk of Council										
Clerk of Council	67,934	-	5,600	73,534	5,625	8,046	354	100	350	88,009
Total	67,934	-	5,600	73,534	5,625	8,046	354	100	350	88,009
City Manager										
City Manager	136,578	-	4,040	140,618	10,757	24,528	354	100	700	177,057
Administrative Assistance	35,155	-	2,520	37,675	2,882	-	354	100	180	41,191
Total	171,733	-	6,560	178,293	13,639	24,528	708	200	880	218,248
Finance										
Finance Director	115,483	-	3,710	119,193	9,118	15,942	354	100	650	145,357
Finance Manager	76,505	3,000	3,850	83,355	6,377	7,566	354	100	370	98,122
Payroll & Admin Specialist	46,208	-	3,710	49,918	3,819	8,046	354	100	250	62,487
Accounts Payable Clerk	50,600	2,500	3,870	56,970	4,358	8,046	354	100	300	70,128
Accounts Receivable Clerk	37,722	200	1,020	38,942	2,979	8,046	354	100	205	50,626
Total	326,518	5,700	16,160	348,378	26,651	47,646	1,770	500	1,775	426,720
Human Resources										
Human Resource Specialist	63,563	-	3,710	67,273	5,146	12,384	354	100	180	85,437
Total	63,563	-	3,710	67,273	5,146	12,384	354	100	180	85,437
Information Technology										
IT Director	106,057	-	12,300	118,357	9,054	8,046	354	100	400	136,311
IT Support Specialist	43,429	2,000	4,020	49,449	3,783	15,942	354	100	300	69,928
IT Support Specialist	42,432	-	-	42,432	3,246	-	-	-	-	45,678
Total	191,918	2,000	16,320	210,238	16,083	23,988	708	200	700	251,917

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits					Total Annual Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Police & Code Enforcement										
Police Chief	114,305	-	2,640	116,945	8,946	12,384	354	100	625	139,354
Major	94,231	-	2,640	96,871	7,411	15,942	354	100	525	121,203
Major	101,143	-	2,640	103,783	7,939	8,046	354	100	575	120,797
Captain	83,679	-	2,640	86,319	6,603	11,490	354	100	475	105,341
Administrative Lieutenant	75,190	-	1,320	76,510	5,853	-	354	100	425	83,242
Lieutenant	68,804	4,000	2,409	75,213	5,754	15,942	354	100	400	97,763
Lieutenant	71,223	4,000	3,626	78,849	6,032	8,046	354	100	400	93,781
Lieutenant	68,804	5,000	2,379	76,183	5,828	8,046	354	100	400	90,911
City Marshal	67,968	-	3,536	71,504	5,470	8,046	354	100	400	85,874
Sergeant	59,872	7,000	2,271	69,143	5,289	8,046	354	100	350	83,282
Sergeant	57,135	8,000	3,369	68,504	5,241	8,046	354	100	325	82,570
Sergeant	56,435	2,000	3,408	61,843	4,731	11,490	354	100	325	78,843
Sergeant	57,157	6,000	3,359	66,516	5,088	15,942	354	100	325	88,325
Sergeant	53,889	9,000	2,119	65,008	4,973	8,046	354	100	300	78,781
Corporal	52,468	7,000	2,097	61,565	4,710	8,046	354	100	300	75,075
Corporal	51,216	10,000	2,058	63,274	4,840	8,046	354	100	300	76,914
Corporal	50,343	2,000	2,045	54,388	4,161	11,490	354	100	300	70,793
Corporal	49,721	10,000	2,035	61,756	4,724	8,046	354	100	275	75,255
Corporal	49,721	11,000	2,035	62,756	4,801	15,942	354	100	275	84,228
Senior Police Officer	47,862	5,000	1,996	54,858	4,197	7,566	354	100	275	67,350
Senior Police Officer	46,468	3,000	1,975	51,443	3,935	8,046	354	100	275	64,153
Senior Police Officer	47,862	2,000	1,986	51,848	3,966	8,046	354	100	275	64,589
Senior Police Officer	47,862	3,000	1,986	52,848	4,043	7,566	354	100	275	65,186
Police Officer	41,754	1,000	1,892	44,646	3,415	15,942	354	100	250	64,707
Police Officer	41,754	3,000	1,882	46,636	3,568	8,046	354	100	250	58,954
Police Officer	41,754	3,000	1,882	46,636	3,568	8,046	354	100	250	58,954
Police Officer	41,754	-	1,882	43,636	3,338	8,046	354	100	250	55,724
Police Officer	41,754	-	1,882	43,636	3,338	8,046	354	100	250	55,724
Police Officer	41,754	-	1,882	43,636	3,338	8,046	354	100	250	55,724
Police Officer	41,754	-	1,882	43,636	3,338	8,046	354	100	250	55,724
Detention Officer	37,871	1,000	1,823	40,694	3,113	8,046	354	100	225	52,532
Detention Officer	22,721	-	-	22,721	1,738	-	-	-	-	24,459
Code Enforcement Officer	34,243	1,000	1,537	36,780	2,814	8,046	354	100	185	48,279
Code Enforcement Officer	33,330	1,000	1,523	35,853	2,743	7,566	354	100	185	46,801
Code Enforcement Officer	33,330	1,000	1,523	35,853	2,743	8,046	354	100	185	47,281
Code Enforcement Officer	33,330	1,000	1,523	35,853	2,743	7,566	354	100	185	46,801
Code Enforcement Officer	33,330	1,000	1,523	35,853	2,743	8,046	354	100	185	47,281
Code Enforcement Officer	33,330	-	1,523	34,853	2,666	8,046	354	100	185	46,204
Code Enforcement Officer	30,615	-	1,471	32,086	2,455	8,046	354	100	250	43,291
Code Enforcement Officer	30,615	-	1,471	32,086	2,455	8,046	354	100	250	43,291
Total	2,046,597	111,000	81,788	2,239,385	171,313	349,932	13,452	3,800	11,735	2,789,617

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded					Total Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Fire & Beach Safety										
Fire Chief	97,155	-	13,808	110,963	8,489	15,942	354	100	240	136,088
Special Operations Chief	80,090	-	5,005	85,095	6,510	8,046	354	100	240	100,345
Lieutenant	60,159	9,000	4,060	73,219	5,601	8,046	354	100	240	87,560
Lieutenant	60,157	21,000	4,050	85,207	6,518	8,046	354	100	240	100,465
Lieutenant	60,157	2,000	4,030	66,187	5,063	15,942	354	100	240	87,886
Sergeant	50,966	18,000	3,578	72,544	5,550	8,046	354	100	240	86,834
Sergeant	50,488	2,000	3,544	56,032	4,286	8,046	354	100	240	69,058
Sergeant	49,476	1,000	3,494	53,970	4,129	8,046	354	100	240	66,839
Firefighter / Beach Safety Coordinator	47,630	2,000	4,622	54,252	4,150	8,046	354	100	240	67,142
Firefighter	45,063	10,000	3,303	58,366	4,465	12,384	354	100	240	75,909
Firefighter	44,950	1,500	3,348	49,798	3,810	8,046	354	100	240	62,348
Firefighter	44,950	1,500	3,268	49,718	3,803	8,046	354	100	240	62,261
Firefighter	44,725	2,000	3,256	49,981	3,824	8,046	354	100	240	62,545
Firefighter	44,529	12,000	3,246	59,775	4,573	8,046	354	100	240	73,088
Firefighter	44,079	2,000	3,214	49,293	3,771	8,046	354	100	240	61,804
Firefighter	43,433	2,000	3,182	48,615	3,719	8,046	354	100	240	61,074
Firefighter	43,433	2,000	3,182	48,615	3,719	8,046	354	100	240	61,074
Firefighter	43,433	2,000	3,182	48,615	3,719	12,384	354	100	240	65,412
Lifeguard / Safety Officer	34,000	-	2,710	36,710	2,808	8,046	354	100	240	48,258
Lifeguard / Safety Officer	34,000	-	2,710	36,710	2,808	8,046	354	100	240	48,258
Lifeguard / Safety Officer	34,000	-	2,710	36,710	2,808	8,046	354	100	240	48,258
Firefighter - PT	27,979	-	-	27,979	2,140	-	-	-	-	30,119
Firefighter - PT	27,087	-	-	27,087	2,072	-	-	-	-	29,159
Firefighter - PT	26,303	-	-	26,303	2,012	-	-	-	-	28,315
Lifeguards - Seasonal	306,000	-	-	306,000	23,409	-	-	-	-	329,409
Total	1,444,242	90,000	83,500	1,617,742	123,756	193,434	7,434	2,100	5,040	1,949,506
Municipal Court										
Municipal Court Director	78,218	-	3,750	81,968	6,271	8,046	354	100	350	97,089
Municipal Court Clerk	50,621	1,200	3,740	55,561	4,250	8,046	354	100	325	68,636
Assistant Municipal Court Clerk	41,477	-	3,780	45,257	3,462	8,046	354	100	200	57,219
Total	170,316	1,200	11,270	182,786	13,983	24,138	1,062	300	875	222,944

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded					Total Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Engineering/Public Works/Facilities										
Engineer / Director of Infrastructure	98,987	-	8,820	107,807	8,247	8,046	354	100	550	125,104
Division Director	90,838	-	2,400	93,238	7,133	8,046	354	100	500	109,371
Division Director	78,511	-	7,755	86,266	6,599	12,384	354	100	410	106,113
Mechanic Crew Leader	56,138	5,000	1,200	62,338	4,769	8,046	354	100	325	75,932
Building Maintenance Foreman	47,757	3,000	2,300	53,057	4,059	12,384	354	100	260	70,214
Mechanic Foreman	47,757	2,000	2,290	52,047	3,982	11,490	354	100	260	68,233
Construction Foreman	47,757	2,000	2,310	52,067	3,983	15,942	354	100	260	72,706
Landscape Foreman	47,757	2,000	2,230	51,987	3,977	8,046	354	100	260	64,724
Building Maintenance Crew Leader	45,593	3,000	2,390	50,983	3,900	8,046	354	100	255	63,638
Construction Crew Leader	44,511	3,000	2,270	49,781	3,808	11,490	354	100	225	65,758
Parks Crew Leader	43,981	3,000	1,060	48,041	3,675	8,046	354	100	225	60,441
Mechanic	37,786	2,000	1,080	40,866	3,126	8,046	354	100	210	52,702
Building Maintenance Worker II	36,470	4,000	2,230	42,700	3,267	8,046	354	100	200	54,667
Building Maintenance Worker II	36,046	4,000	1,130	41,176	3,150	8,046	354	100	200	53,026
Heavy Equipment Operator	36,025	2,000	1,070	39,095	2,991	8,046	354	100	200	50,786
Heavy Equipment Operator	36,025	2,000	1,070	39,095	2,991	8,046	354	100	200	50,786
Laborer II	35,622	7,000	1,070	43,692	3,342	8,046	354	100	195	55,729
Laborer II	35,219	1,000	1,060	37,279	2,852	8,046	354	100	195	48,826
Recycling Coordinator	35,155	3,000	1,010	39,165	2,996	8,046	354	100	190	50,851
Laborer II	34,391	2,000	1,010	37,401	2,861	12,384	354	100	175	53,275
Laborer 1	30,530	2,000	1,010	33,540	2,566	8,046	354	100	175	44,781
Laborer 1	30,530	2,000	1,010	33,540	2,566	8,046	354	100	175	44,781
Laborer 1	30,530	1,000	1,010	32,540	2,489	8,046	354	100	175	43,704
Laborer 1	30,530	1,000	1,010	32,540	2,489	8,046	354	100	175	43,704
Laborer 1	30,530	1,000	1,010	32,540	2,489	12,384	354	100	175	48,042
Laborer 1	30,530	1,000	1,020	32,550	2,490	8,046	354	100	175	43,715
Laborer 1	29,363	500	1,000	30,863	2,361	8,046	354	100	165	41,889
Laborer 1	29,363	500	1,000	30,863	2,361	8,046	354	100	165	41,889
Administrative Assistant	37,680	1,000	2,240	40,920	3,130	8,046	354	100	215	52,765
Total	1,251,912	60,000	56,065	1,367,977	104,649	265,470	10,266	2,900	6,890	1,758,152
Community Development										
Community Development Director	98,986	-	3,900	102,886	7,871	12,384	354	100	550	124,145
Better Hometown Coordinator	50,006	500	3,720	54,226	4,148	-	-	100	275	58,749
Business License / STVR Coordinator	44,193	-	3,600	47,793	3,656	8,046	354	100	225	60,174
Facilities / Special Events Coordinator	39,135	-	3,600	42,735	3,269	11,490	354	100	225	58,173
Zoning Specialist	40,989	500	3,600	45,089	3,449	8,046	354	100	225	57,263
Business License Clerk	22,721	-	900	23,621	1,807	-	354	100	-	25,882
Total	296,030	1,000	19,320	316,350	24,200	39,966	1,770	600	1,500	384,386

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded					Total Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Parking Services										
Parking Services Supervisor	59,008	-	2,380	61,388	4,696	11,490	354	100	325	78,353
Assistant Parking Services Supervisor	43,005	1,500	2,260	46,765	3,578	8,046	354	100	250	59,093
Parking Services Assistant	36,067	-	-	36,067	2,759	-	-	-	-	38,826
Parking Services Attendant	19,730	-	-	19,730	1,509	-	-	-	-	21,239
Parking Services Attendant	20,941	-	-	20,941	1,602	-	-	-	-	22,543
Parking Enforcement	20,941	-	-	20,941	1,602	-	-	-	-	22,543
Parking Enforcement	20,070	-	-	20,070	1,535	-	-	-	-	21,605
Parking Enforcement (6)	19,890	-	-	19,890	1,522	-	-	-	-	21,412
Total	239,652	1,500	4,640	245,792	18,803	19,536	708	200	575	285,614
E911 Dispatch Fund										
E911 Coordinator	40,565	4,000	4,286	48,851	3,737	8,046	354	100	225	61,313
Office / Records Coordinator	38,189	2,500	4,259	44,948	3,439	8,046	354	100	200	57,087
Communication Officer	32,758	1,000	2,658	36,416	2,786	8,046	354	100	190	47,892
Communication Officer	32,758	1,500	2,648	36,906	2,823	8,046	354	100	190	48,419
Communication Officer	31,485	-	2,574	34,059	2,606	8,046	354	100	175	45,340
Communication Officer	31,485	-	2,574	34,059	2,606	8,046	354	100	175	45,340
Total	207,240	9,000	19,000	235,240	17,997	48,276	2,124	600	1,155	305,392
Water / Sewer Fund										
Operations Division Director	83,693	-	1,130	84,823	6,489	15,942	354	100	450	108,158
Utility Billing Clerk	48,415	1,000	3,850	53,265	4,075	12,384	354	100	275	70,453
Operations Superintendent	57,686	-	1,060	58,746	4,494	8,046	354	100	325	72,065
Crew Foreman	55,331	1,000	8,377	64,708	4,950	15,942	354	100	325	86,379
Meter Foreman	47,757	500	2,599	50,856	3,891	8,046	354	100	250	63,497
Plant Operator	47,184	10,000	2,482	59,666	4,564	15,942	354	100	250	80,876
Maintenance Worker II	41,498	1,000	2,407	44,905	3,435	8,046	354	100	225	57,065
Maintenance Worker I	39,992	2,000	2,413	44,405	3,397	8,046	354	100	225	56,527
Maintenance Worker I	33,797	5,000	2,040	40,837	3,124	12,384	354	100	180	56,979
Meter Technician	35,494	3,500	2,192	41,186	3,151	8,046	354	100	200	53,037
Camera Crew Leader	43,429	500	1,020	44,949	3,439	8,046	354	100	225	57,113
Camera Technician	37,722	500	1,010	39,232	3,001	11,490	354	100	195	54,372
Plant Operator Trainee	35,155	500	1,020	36,675	2,806	8,046	354	100	195	48,176
Utility Worker	29,363	-	1,000	30,363	2,323	8,046	354	100	165	41,351
Total	636,516	25,500	32,600	694,616	53,139	148,452	4,956	1,400	3,485	906,048

2022 Budget
Personnel Detail (continued)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded					Total Wages & Benefits
					FICA	Health	Dental	Life	Disability	
Campground Fund										
Campground Director	65,024	-	4,030	69,054	5,283	8,046	354	100	350	83,187
Operations Supervisor	47,184	400	2,280	49,864	3,815	8,046	354	100	250	62,429
Officer Supervisor	47,757	200	2,260	50,217	3,842	8,046	354	100	250	62,809
Clerk	40,947	-	1,050	41,997	3,213	15,942	354	100	200	61,806
Clerk	34,815	-	1,030	35,845	2,742	11,490	354	100	200	50,731
Clerk	34,391	100	1,090	35,581	2,722	8,046	354	100	225	47,028
Clerk	32,758	-	1,050	33,808	2,586	8,046	354	100	190	45,084
Maintenance Worker	34,815	100	1,030	35,945	2,750	8,046	354	100	200	47,395
Maintenance Worker	34,391	200	1,020	35,611	2,724	8,046	354	-	185	46,920
Total	372,082	1,000	14,840	387,922	29,677	83,754	3,186	800	2,050	507,389
Accumulated Totals	7,486,253	307,900	371,373	8,165,526	624,661	1,289,550	48,852	13,800	37,190	10,179,379