

BUDGET RESOLUTION

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2021 FOR THE VARIOUS GOVERNMENTAL FUNDS OF THE CITY, AND TO ADOPT THE FIVE YEAR CAPITAL IMPROVEMENT PLAN AND 2021 WORK PROGRAM, POLICY DIRECTION & RESOURCE GUIDE FOR THE CITY.

WHEREAS, the City Manager submitted the Proposed 2021 Service Program and Budget to the Mayor and Aldermen on November 17, 2020, and the City Manager also submitted the Capital Improvement Program for 2021-2025 on November 17, 2020; and

WHEREAS, the City Manager recommends a Living Wage Pay Provision for part-time and full-time benefit eligible city employees be set at the proposed wage and compensation rates; and

WHEREAS, the Proposed 2021 Service Program and Budget was made available for public review on November 17, 2020 and the time and place of the public hearing on the budget was advertised on November 15, 2020; and

WHEREAS, the Mayor and Aldermen conducted public hearings on the Proposed 2021 Service Program and Budget on December 10, 2020, and December 18, 2020, to receive citizen input on the proposed budget; and

WHEREAS, the Mayor and Aldermen directed that the following revisions be made to the Proposed 2021 Service Program and Budget:

- Increase Community Partnerships Program (CPP) appropriation by \$70,000 to purchase services from Parent University and Voluntary Income Tax Assistance (NIA) within the community;
- Restore funding reductions in the amount of \$39,566 for Cultural Arts program;
- Restore funding reductions in the amount of \$433,240 for Recreation & Leisure Services program;
- Make certain adjustments to the Authorized FTE Table to restore FTE's within the Civic Center;
- Make certain programmatic adjustments within the General Fund to implement a Violence Intervention Initiative; which is the return of the former Savannah Impact Program;
- Delay Water, Sewer, and Sanitation Utility Rate increases. These utility rate increases are to be reviewed for implementation on or after July 1, 2021

NOW THEREFORE, BE IT RESOLVED by the Mayor and Aldermen of the City of Savannah that the 2021 proposed budget, including all revisions is hereby approved and that:

Section 1. The following estimated revenues and appropriations are adopted for the indicated funds and service centers for the year 2020 (January 1, 2020 through December 31, 2020) and the year 2021 (January 1, 2021 through December 31, 2021):

| | <u>Revised 2020</u> | | <u>2021</u> | |
|--|---------------------|-------------|-------------|-------------|
| General Fund | | | | |
| Total estimated revenue | \$ | 201,490,484 | \$ | 200,615,813 |
| Service Center Appropriations (General Fund): | | | | |
| Governance | \$ | 2,078,777 | \$ | 2,412,811 |
| Strategic Services: | | | | |
| Administration | \$ | 1,177,662 | \$ | 1,129,474 |
| Financial Services | \$ | 4,554,780 | \$ | 3,996,614 |
| Human Resources | \$ | 2,407,209 | \$ | 2,569,860 |
| Management & Budget | \$ | 880,821 | \$ | 1,022,887 |
| Public Communications | \$ | 644,981 | \$ | 674,431 |
| Municipal Operations: | | | | |
| Administration | \$ | 1,117,874 | \$ | 1,106,021 |
| Risk Management | \$ | 1,215,285 | \$ | 1,451,960 |
| Special Events, Film & Tourism | \$ | 826,055 | \$ | 968,618 |
| Performance & Accountability | \$ | 369,455 | \$ | 373,869 |
| Real Estate Services | \$ | 11,222,910 | \$ | 11,923,451 |
| Recorder's Court | \$ | 2,495,530 | \$ | 2,372,796 |
| Infrastructure and Development: | | | | |
| Administration | \$ | 1,687,922 | \$ | 2,202,384 |
| Economic Development | \$ | 2,548,709 | \$ | 595,070 |
| Greenscapes | \$ | 13,744,030 | \$ | 13,868,552 |
| Parking & Mobility Services | \$ | 11,634,217 | \$ | 11,989,019 |
| Development Services | \$ | 3,592,638 | \$ | 3,719,570 |
| Water Resources | \$ | 5,235,113 | \$ | 6,023,782 |
| Community Services: | | | | |
| Administration | \$ | 572,601 | \$ | 680,494 |
| Human Services | \$ | 4,920,873 | \$ | 2,427,410 |
| Recreation & Leisure Services | \$ | 8,368,676 | \$ | 11,033,558 |
| Cultural Resources | \$ | 1,438,467 | \$ | 1,657,320 |
| Code Compliance | \$ | 3,893,582 | \$ | 4,079,318 |
| Public Safety: | | | | |
| Police | \$ | 60,432,630 | \$ | 63,799,116 |
| Fire | \$ | 34,253,939 | \$ | 33,248,457 |
| Other Governmental Services | \$ | 12,683,195 | \$ | 17,108,731 |
| Interfund Transfers | \$ | 7,492,551 | \$ | (1,819,758) |
| Total Appropriations | \$ | 201,490,484 | \$ | 200,615,813 |

| | | <u>Revised 2020</u> | | <u>2021</u> |
|---|----|---------------------|----|-------------|
| Recorder's Court Technology Fund | | | | |
| Total estimated revenue | \$ | 125,000 | \$ | 100,000 |
| Total appropriations | \$ | 125,000 | \$ | 100,000 |
| Economic Development Fund (Section 108 Loan) | | | | |
| Total appropriations | \$ | 1,500,000 | \$ | 1,500,000 |
| Total estimated revenue | \$ | 1,500,000 | \$ | 1,500,000 |
| Confiscated Assets Fund | | | | |
| Total estimated revenue | \$ | 400,000 | \$ | 200,000 |
| Total appropriations | \$ | 400,000 | \$ | 200,000 |
| Debt Service Fund | | | | |
| Total estimated revenue | \$ | 20,000,000 | \$ | 20,000,000 |
| Total appropriations | \$ | 20,000,000 | \$ | 20,000,000 |
| Special Assessment Debt Fund | | | | |
| Total estimated revenue | \$ | 100,000 | \$ | 100,000 |
| Total appropriations | \$ | 100,000 | \$ | 100,000 |
| Per Occupied Room Fund | | | | |
| Total estimated revenue | \$ | 832,856 | \$ | 1,213,610 |
| Total appropriations | \$ | 832,856 | \$ | 1,213,610 |
| Hotel/Motel Tax Fund | | | | |
| Total estimated revenue | \$ | 15,000,000 | \$ | 17,615,730 |
| Total appropriations | \$ | 15,000,000 | \$ | 17,615,730 |
| Auto Rental Tax Fund | | | | |
| Total estimated revenue | \$ | 1,500,000 | \$ | 1,433,000 |
| Total appropriations | \$ | 1,500,000 | \$ | 1,433,000 |
| Grant Fund | | | | |
| Total estimated revenue | \$ | 2,866,731 | \$ | 9,229,037 |
| Total appropriations | \$ | 2,866,731 | \$ | 9,229,037 |
| Community Development Fund | | | | |
| Total estimated revenue | \$ | 13,068,040 | \$ | 8,054,997 |
| Total appropriations | \$ | 13,068,040 | \$ | 8,054,997 |
| Housing/Property Acquisition Fund | | | | |
| Total estimated revenue | \$ | 2,100,000 | \$ | 2,100,000 |
| Total appropriations | \$ | 2,100,000 | \$ | 2,100,000 |

| | <u>Revised 2020</u> | | <u>2021</u> |
|-------------------------------------|---------------------|----|-------------|
| Hazardous Material Team Fund | | | |
| Total estimated revenue | \$ 500,000 | \$ | 700,398 |
| Total appropriations | \$ 500,000 | \$ | 700,398 |
| Hurricane Recovery Fund | | | |
| Total estimated revenue | \$ 5,000,000 | \$ | 5,000,000 |
| Total appropriations | \$ 5,000,000 | \$ | 5,000,000 |
| COVID-19 Relief Fund | | | |
| Total estimated revenue | \$ 10,000,000 | \$ | - |
| Total appropriations | \$ 10,000,000 | \$ | - |

Section 2. In order to comply with requirements for generally accepted accounting principles regarding expenditure recognition, the appropriations set forth in Section 1 above for year 2021 shall be increased by the amount of any purchase order encumbrances open as of December 31, 2020.

Section 3. Appropriations and estimated revenues for the Capital Improvements Fund are made on a project-length basis, rather than on an annual basis and remain in effect until the project is completed and closed. Appropriations and estimated revenues for the Capital Improvements Fund are adopted as follows:

| | <u>Revised 2020</u> | <u>2021</u> |
|---|---------------------|------------------|
| Capital Improvements Fund | | |
| Open project appropriations at year beginning | \$ 882,869,940 | \$ 938,918,082 |
| Add: New appropriations for projects | 71,048,142 | 99,287,753 |
| Less: Appropriations for closed projects | (15,000,000) | (15,000,000) |
| Open project appropriations at year end | \$ 938,918,082 | \$ 1,023,205,835 |

Section 4. The capital improvement plan set forth in the Capital Improvements Program Recommendations 2021-2025 is hereby adopted for planning purposes.

The five year totals of the Capital Improvement Program Recommendations 2021-2025 follow.

| | <u>2021 - 2025</u> |
|-------------------------|-----------------------|
| Public Buildings | \$ 23,875,200 |
| Community Development | 14,800,000 |
| Recreation | 7,450,000 |
| Cemetery Improvements | 1,125,000 |
| Drainage Improvements | 71,220,000 |
| Other Improvements | 26,317,569 |
| Sanitation Improvements | 30,675,000 |
| Sewer Improvements | 60,049,000 |
| Street Improvements | 35,149,915 |
| Traffic Improvements | 4,500,000 |
| Water Improvements | <u>34,010,000</u> |
| Total | \$ 309,171,684 |

Annual appropriations for capital improvement projects will be necessary in future annual budgets in order to provide the actual funding for any project.

Section 5. In order to comply with requirements of generally accepted accounting principles as set forth in Statement 54 issued by the Governmental Accounting Standards Board, the fund balance amounts reported in the City's special revenue funds, unless otherwise restricted, shall be constrained for the specific purpose for which the special revenue fund was created. These balances, though they may be combined with other funds for financial reporting purposes, shall maintain the committed status hereby designated.

Section 6. In order to maintain a balanced budget, it is authorized that the total 2020 appropriations set forth for the General Fund in Section 1 hereof, be increased by the amount, if any, by which actual 2020 revenues exceed estimated revenues. It is also authorized that any unused service center appropriations be transferred to the appropriation for Interfund Transfers for contribution to Capital Improvement Funds.

Section 7. For purposes of administering the budget, the legal level of control is designated to be the Service Center as set forth in Section 1 hereof, which organizational units are hereby designated as departments as that term is used in O.C.G.A. 36-81-1 et. seq.

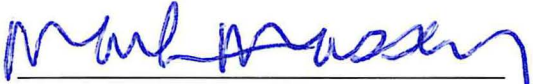
SO PASSED AND ADOPTED, this 18th day of December, 2020.





Van R. Johnson, II
Mayor

ATTEST:



Mark Massey
Clerk of Council