

# BUDGET RESOLUTION

**A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2020 FOR THE VARIOUS GOVERNMENTAL FUNDS OF THE CITY, AND TO ADOPT THE FIVE YEAR CAPITAL IMPROVEMENT PLAN FOR THE CITY.**

**WHEREAS**, the City Manager submitted the Proposed 2020 Service Program and Budget to the Mayor and Aldermen on November 13, 2019, and the City Manager also submitted the Capital Improvement Program for 2020-2024 on November 13, 2019; 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 2020 Service Program and Budget was made available for public review on November 13, 2019 and the time and place of the public hearing on the budget was advertised on November 10, 2019; and

**WHEREAS**, the Mayor and Aldermen conducted public hearings on the Proposed 2020 Service Program and Budget on November 18, 2019, and December 5, 2019, to receive citizen input on the proposed budget; and

**WHEREAS**, the Mayor and Aldermen directed that the following singular revision be made to the Proposed 2020 Service Program and Budget:

- Reduce contingency to appropriate funding for family preservation initiatives within the community

**WHEREAS**, the Mayor and Aldermen directed that an amendment be made to the Adopted 2020 Service Program and Budget to appropriate funding for COVID-19 Relief to the City of Savannah from the CARES Act and other eligible sources.

**NOW THEREFORE, BE IT RESOLVED** by the Mayor and Aldermen of the City of Savannah that the 2020 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 2019 (January 1, 2019 through December 31, 2019) and the year 2020 (January 1, 2020 through December 31, 2020):

	<u>Revised 2019</u>	<u>Revised 2020</u>
<b>General Fund</b>		
Total estimated revenue	\$ 205,114,499	\$ 208,263,831
<b>Service Center Appropriations (General Fund):</b>		
Governance	\$ 2,759,679	\$ 2,347,629
Strategic Services:		
Administration	\$ 1,084,033	\$ 1,037,582
Financial Services	\$ 3,946,579	\$ 4,562,219
Human Resources	\$ 2,105,742	\$ 2,469,319

	<u>Revised 2019</u>	<u>Revised 2020</u>
Management & Budget	\$ 817,561	\$ 1,025,661
Public Communications	\$ 616,118	\$ 675,232
Municipal Operations:		
Administration	\$ 2,206,835	\$ 2,295,249
Special Events, Film & Tourism	\$ 956,344	\$ 971,401
Internal Auditing	\$ 370,170	\$ 378,676
Real Estate Services	\$ 9,737,480	\$ 11,465,582
Recorder's Court	\$ 2,495,240	\$ 2,535,795
Infrastructure and Development:		
Administration	\$ 1,461,319	\$ 1,652,579
Economic Development	\$ 430,296	\$ 582,023
Greenscapes	\$ 13,546,818	\$ 14,531,646
Parking & Mobility Services	\$ 11,571,792	\$ 12,526,882
Development Services	\$ 3,714,528	\$ 3,665,206
Water Resources	\$ 4,994,854	\$ 5,738,432
Community Services:		
Administration	\$ 460,202	\$ 582,705
Human Services	\$ 2,402,294	\$ 1,870,372
Housing & Neighborhood Services	\$ -	\$ -
Recreation & Leisure Services	\$ 9,593,749	\$ 10,420,037
Cultural Resources	\$ 1,606,259	\$ 1,643,506
Code Compliance	\$ 3,871,894	\$ 4,022,304
Public Safety:		
Police	\$ 58,220,345	\$ 63,392,193
Fire	\$ 33,206,518	\$ 34,725,056
Other Governmental Services	\$ 12,870,372	\$ 5,976,030
Interfund Transfers	\$ 20,067,477	\$ 17,170,515
Total Appropriations	\$ 205,114,499	\$ 208,263,831
<b>Recorder's Court Technology Fund</b>		
Total estimated revenue	\$ 200,000	\$ 300,000
Total appropriations	\$ 200,000	\$ 300,000
<b>Public Safety Wireless Reserve</b>		
Total estimated revenue	\$ 1,000,000	\$ 1,000,000
Total appropriations	\$ 1,000,000	\$ 1,000,000
<b>Economic Development Fund (Section 108 Loan)</b>		
Total appropriations	\$ 1,500,000	\$ 1,500,000
Total estimated revenue	\$ 1,500,000	\$ 1,500,000

	<u>Revised 2019</u>	<u>Revised 2020</u>
<b>Confiscated Assets Fund</b>		
Total estimated revenue	\$ 400,000	\$ 200,000
Total appropriations	\$ 400,000	\$ 200,000
<b>Debt Service Fund</b>		
Total estimated revenue	\$ 20,000,000	\$ 20,000,000
Total appropriations	\$ 20,000,000	\$ 20,000,000
<b>Special Assessment Debt Fund</b>		
Total estimated revenue	\$ 100,000	\$ 100,000
Total appropriations	\$ 100,000	\$ 100,000
<b>Per Occupied Room Fund</b>		
Total estimated revenue	\$ 2,000,000	\$ 2,000,000
Total appropriations	\$ 2,000,000	\$ 2,000,000
<b>Hotel/Motel Tax Fund</b>		
Total estimated revenue	\$ 24,000,000	\$ 23,884,242
Total appropriations	\$ 24,000,000	\$ 23,884,242
<b>Auto Rental Tax Fund</b>		
Total estimated revenue	\$ 2,500,000	\$ 1,922,656
Total appropriations	\$ 2,500,000	\$ 1,922,656
<b>Grant Fund</b>		
Total estimated revenue	\$ 10,000,000	\$ 3,374,865
Total appropriations	\$ 10,000,000	\$ 3,374,865
<b>Community Development Fund</b>		
Total estimated revenue	\$ 10,000,000	\$ 9,931,457
Total appropriations	\$ 10,000,000	\$ 9,931,457
<b>Housing/Property Acquisition Fund</b>		
Total estimated revenue	\$ 2,100,000	\$ 2,100,000
Total appropriations	\$ 2,100,000	\$ 2,100,000
<b>Hazardous Material Team Fund</b>		
Total estimated revenue	\$ 500,000	\$ 700,398
Total appropriations	\$ 500,000	\$ 700,398
<b>Public Safety Communications Fund</b>		
Total estimated revenue	\$ 750,000	\$ -
Total appropriations	\$ 750,000	\$ -
<b>Hurricane Recovery Fund</b>		
Total estimated revenue	\$ 500,000	\$ 5,000,000
Total appropriations	\$ 500,000	\$ 5,000,000
<b>COVID-19 Relief Fund</b>		
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 2020 shall be increased by the amount of any purchase order encumbrances open as of December 31, 2019.

**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:

<b>Capital Improvements Fund</b>	<u><b>Revised 2019</b></u>	<u><b>2020</b></u>
Open project appropriations at year beginning	\$ 756,209,073	\$ 825,059,000
Add: New appropriations for projects	83,849,926	71,151,200
Less: Appropriations for closed projects	(15,000,000)	(15,000,000)
Open project appropriations at year end	\$ 825,059,000	\$ 881,210,200

**Section 4.** The capital improvement plan set forth in the Capital Improvements Program Recommendations 2020-2024 is hereby adopted for planning purposes.

The five year totals of the Capital Improvement Program Recommendations 2020-2024 follow.

	<u><b>2020 - 2024</b></u>
Public Buildings	\$ 25,915,788
Cemetery Improvements	980,000
Drainage Improvements	4,150,000
Other Improvements	15,024,212
Sanitation Improvements	1,000,000
Sewer Improvements	78,624,000
Squares and Monuments	3,694,196
Street Improvements	1,950,000
Traffic Improvements	1,200,000
Water Improvements	<u>49,206,000</u>
<b>Total</b>	<b>\$ 181,744,196</b>

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 2019 appropriations set forth for the General Fund in Section 1 hereof, be increased by the amount, if any, by which actual 2019 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** \_\_\_\_\_ day of \_\_\_\_\_, ~~2019~~ 2020.