

City of Savannah, Georgia



ONE CITY. ONE DIRECTION: **FORWARD**

FY 2020 Budget Overview
City Council Workshop – January 16, 2020

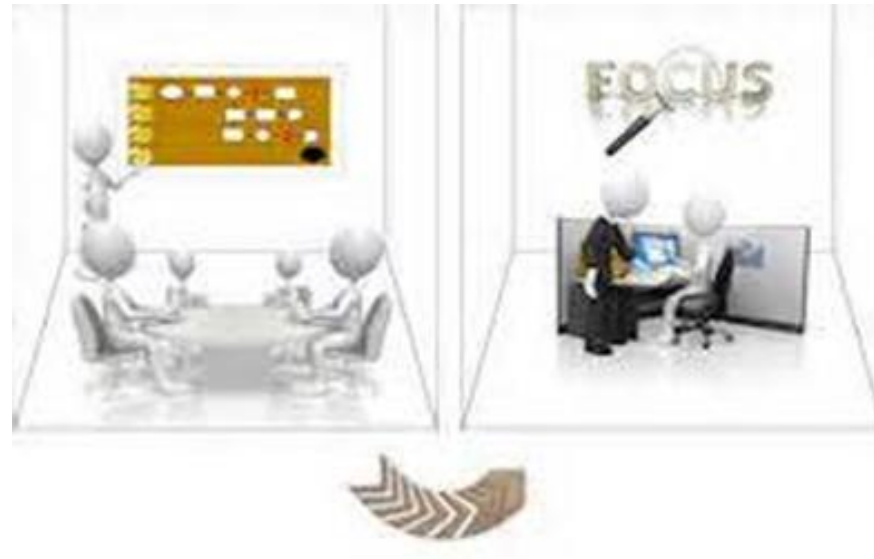


Budget Overview will Cover Four Main Topics

- ❖ Budgetary Guidelines and Principles
- ❖ Budget Development Process
- ❖ Operating Budget Overview
- ❖ 2020-2024 Capital Plan
 - Funded Projects for FY2020
 - Categories of Improvement
 - Challenges on the Horizon



Guidelines and Principles



Official Code of Georgia

- Section 3-108 General Powers and Duties of the City Manager
 - (11) He shall prepare the budget of the City annually, and submit it to the Mayor and Aldermen, and be responsible for its administration after its adoption by the Mayor and Aldermen;
 - (12) He shall prepare and submit to the Mayor and Aldermen, within ninety days after the end of each fiscal year, a complete annual report on the finance and administrative activities of the City for the preceding year; and make such other financial reports from time to time as may be required by the Mayor and Aldermen or by the charter of the City.
 - (16) The City Manager may appoint such officers of the City as he may select to assist him in the preparation of the annual budget, and financial and other reports;

This information can be found at the following link:

https://library.municode.com/ga/savannah/codes/code_of_ordinances?nodeId=DIVITHCHRELA_ART3ORADPE_CH1CIMA_S3-108PODUGE



Office of Management & Budget

The Office of Management & Budget is responsible for preparing a fiscal plan that provides the resources needed to support the City Council's strategic priorities, and the service delivery needs of residents, businesses and guests.

- Diversified revenue base that includes securing grant funds to leverage the financing of services
- Operating budget and Five-Year Capital Improvements Plan
- Grants Policy Administration
- Strategic support services
- Operational Performance and budgetary control
- Financial forecasts



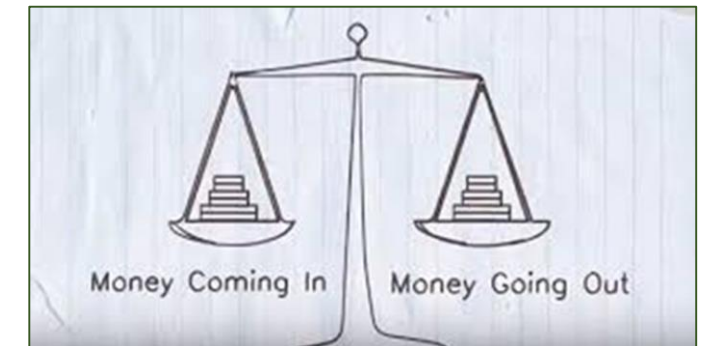
Refer to page 74 in the 2020 Proposed Budget.



Office of Financial Services

Under the supervision of the CFO, Financial Services provides financial expertise and support to City management and to operating departments of the City.

- Financial reports
- Annual Audit
- Comprehensive Annual Financial Report (CAFR).
- Disburses city funds through its payroll and various accounts payable functions
- Issues checks to city pensioners
- Oversees investing and borrowing activities



Refer to pages 78 – 80 in the 2020 Proposed Budget.



Budget Process

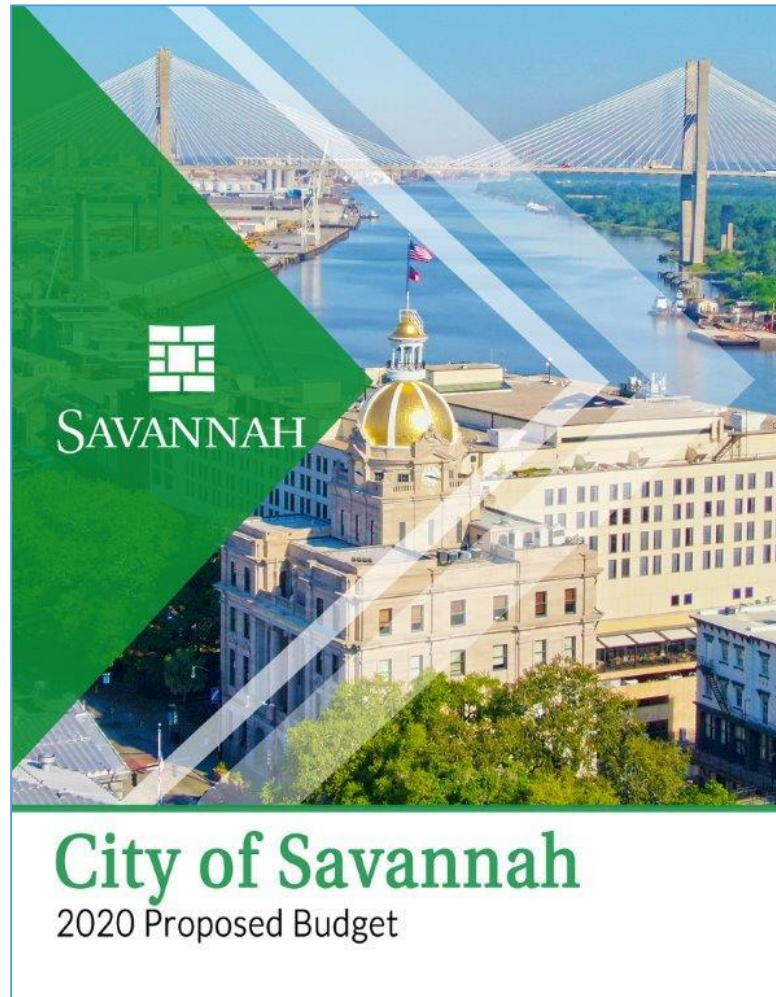
The City's Annual Operating Budget is a fiscal plan which presents the programs and services to be provided to the community and describes the resources needed to perform those activities. The overall goal of the budget is to establish and maintain effective management of the City's financial resources. Revenues that support municipal services are derived from four sources: current revenue charges, increases in existing revenue charges, new revenue sources and unallocated reserves carried forward from prior years. Various policies and processes are used to guide maintenance of the City's financial resources.

Under the City's organizational plan, policy making in response to the needs of the community is entrusted to the Mayor and Aldermen. Administrative or executive authority is vested in the City Manager to develop, implement, and execute programs and policies established by City Council. The annual budget is prepared under the direction and guidance of the City Manager.

State law and local ordinances also impact development of the annual budget.



Budget Proposal Compliant with Laws and Regulations Governing Municipal Governments



Budget Policy

- All funds are required to balance
- Expenditure budgets for enterprise operations must be funded either exclusively or primarily by user fee revenues
 - Water/Sewer
 - Sanitation
 - Mobility and Parking
 - Civic Center
- Each activity within a fund is advised to prepare a performance plan consisting of goals, objectives and specific benchmarks to be considered for adequate levels of funding in the full scope of the operating budget
- Allocations are based on a long-range financial plan which includes an unassigned fund reserve
- Funding ongoing expenses with non-recurring or one-time revenue sources is not a recommended practice



Budget Preparation Schedule



ACTIVITY
OFFICE OF BUDGET & MANAGEMENT COMMUNICATES THE BUDGET DEVELOPMENT GUIDELINES TO BUSINESS UNITS AND DATA COLLECTION METHODOLOGIES
BUSINESS UNITS SUBMIT OPERATING BUDGET AND SERVICE ENHANCEMENTS REQUESTS
EXTERNAL PARTNER FUNDING REQUESTS ARE EVALUATED AND RANKED
EXECUTIVE TEAM MEETING WITH CITY MANAGER TO DRAFT THE BUDGET RETREAT AGENDA, PRESENTATIONS AND EXPECTATIONS
CITY MANAGER MEETINGS TO DISCUSS BUDGET HIGHLIGHTS, UNRESOLVED ISSUES AND SERVICE ENHANCEMENT REQUESTS
PUBLIC ADVERTISEMENT OF PROPOSED BUDGET HEARINGS
DISTRIBUTION OF PROPOSED BUDGET DOCUMENTS TO CITY MANAGER, CITY COUNCIL AND PUBLIC



Financial Accounting Policies

In developing and evaluating the City's accounting system, consideration is given to the effective implementation of financial accounting policies, specifically, to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding safeguarding assets against loss from unauthorized use or disposition, reliability of financial records for preparing financial statements and maintenance of accountability for assets.

The internal audit function is the responsibility of the Internal Auditing Department which is organized separately from, and operates independently of, the Office of Financial Services. The Director of Internal Auditing reports to the Chief Operating Officer while the Senior Director of Financial Services reports directly to the City Manager. Internal Auditing operates a full program of routine and special internal audits.

Specific policies under the umbrella of vast scope of financial accounting policies include:

- Revenues
- Cash Management
- Investments
- Debt
- Other policies as discussed in the Comprehensive Annual Financial Report



What is a CAFR?

- It is not the budget, which presents planned revenues and expenditures of certain funds.
- The CAFR reports the actual financial condition of the government based on what actually happened. Unlike the budget, the CAFR reports all the funds of the City.
- The CAFR is prepared under the accounting and reporting standards outlined by the Government Accounting Standards Board (GASB).
- It is audited by external auditors using generally accepted auditing standards.

The Comprehensive Annual Financial Report is divided into three sections:

- **The Introductory Section** includes information about the City's organizational structure, the principal officials, and summarized data reflecting the financial condition of the City, including an analysis of the general government operations, enterprise operations, debt administration, and investment portfolio.
- **The Financial Section** includes the independent auditors' report, the management discussion and analysis (MD&A), the basic financial statements, and notes to the financial statements. The basic financial statements include columns of aggregate data that have been summarized from the more detailed statements which follow.
- **The Statistical Section** includes selected financial data trends of the City and its operations, along with local demographic and economic information that may be of interest to potential investors of our bonds and to other readers. The data also reflects 10-year revenue and expenditure information for various categories of City operations.



Government Standards for Financial Reporting

Financial transactions are budgeted in funds based on two categories: Governmental Funds and Proprietary Funds.

The purpose of each fund is to record specific activities or attain certain objectives in accordance with special regulations or restrictions.

The Official Code of Georgia states that a balanced budget must be adopted for governmental funds by December 31st of the preceding year for which appropriations and expenditures are set for the following year.

Fund Structure:

- **Governmental Funds**

- **General Fund** accounts for resources traditionally associated with government that are not required to be accounted for in another fund. The General Fund provides for services such as Public Safety, Community Services, Public Works and Recreation Services, etc.
 - **Special Revenue Funds** are legally restricted for specified purposes other than debt service or capital projects.
 - **Debt Service Fund:** The Debt Service Fund accounts for the accumulation of resources that are restricted, committed or assigned to fund general long-term liability principal, interest and related costs.
 - **Capital Improvement Projects Fund** is used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays for major capital projects.
- **Proprietary Funds:** used to account for the ongoing activities of the City which are similar to those often found in the private sector. Consists of Enterprise Funds and Internal Service Funds

Financial Reporting Standards continued....

Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private business enterprises, wherein the expenses (including depreciation) incurred in providing goods or services to the general public on a continuing basis are financed or recovered primarily through user fees. As such, the periodic determination of revenues earned, expenses incurred, and/or net income derived from these self-supporting funds is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- Water and Sewer
- I&D Water
- Civic Center
- Parking
- Sanitation

Internal Service Funds, frequently referred to as revolving funds, internal service funds are used to account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis.

- Information Technology
- Fleet Services
- Risk Management

Budgetary Fund Structure

Governmental Funds

General Fund

- Governance
- Strategic Services
- Municipal Operations
- Public Safety
- Community Services
- Infrastructure and Development

Special Revenue Funds

- Community Development Fund
- Grant Funds
- Hazardous Materials Fund
- Hotel/Motel Tax Fund
- Auto Rental Tax Fund

Debt Service

- General Obligation Fund
- Special Assessments Fund

Capital Improvements

- Capital Improvement Plan Fund

Proprietary Funds

Enterprise Funds

- Sanitation
- Water/Sewer and Industrial and Domestic Water Funds
- Civic Center
- Parking Services

Internal Services Funds

- Information Technology
- Fleet Services
- Risk Management
- Asset Replacement Funds



Operating Budget Overview



Notable Take-Aways...




BALANCED
\$425M
ACROSS ALL FUNDS




\$76.8M
Property Tax Revenue



Strategic Planning
Budget Development



2,422
City-wide FTEs



+\$9M
New Pay Structure



2019 Capital Initiatives
\$71.2M

John Delaware Center Benton Blvd Widening
Electronic Timekeeping



DRAW FROM RESERVES



Water & Sewer
Environmental
Compliance

100% **FREEPORT**
TAX EXEMPTION



Favorable Bond Rating



.34 MILLS PROPERTY TAX
RATE DECREASE



Budget Highlights

- **Good Government**

- Human Capital
- Deferred Equipment Replacements
- Technology - Electronic Timekeeping moves City toward 21st Century government

- **Public Safety**

- Community Service Officers
- Medical Services Officer
- Planning and Research Chief

- **Risk Avoidance**

- Infrastructure Repairs
- Risk Umbrella Contribution

- **Community & Neighborhoods**

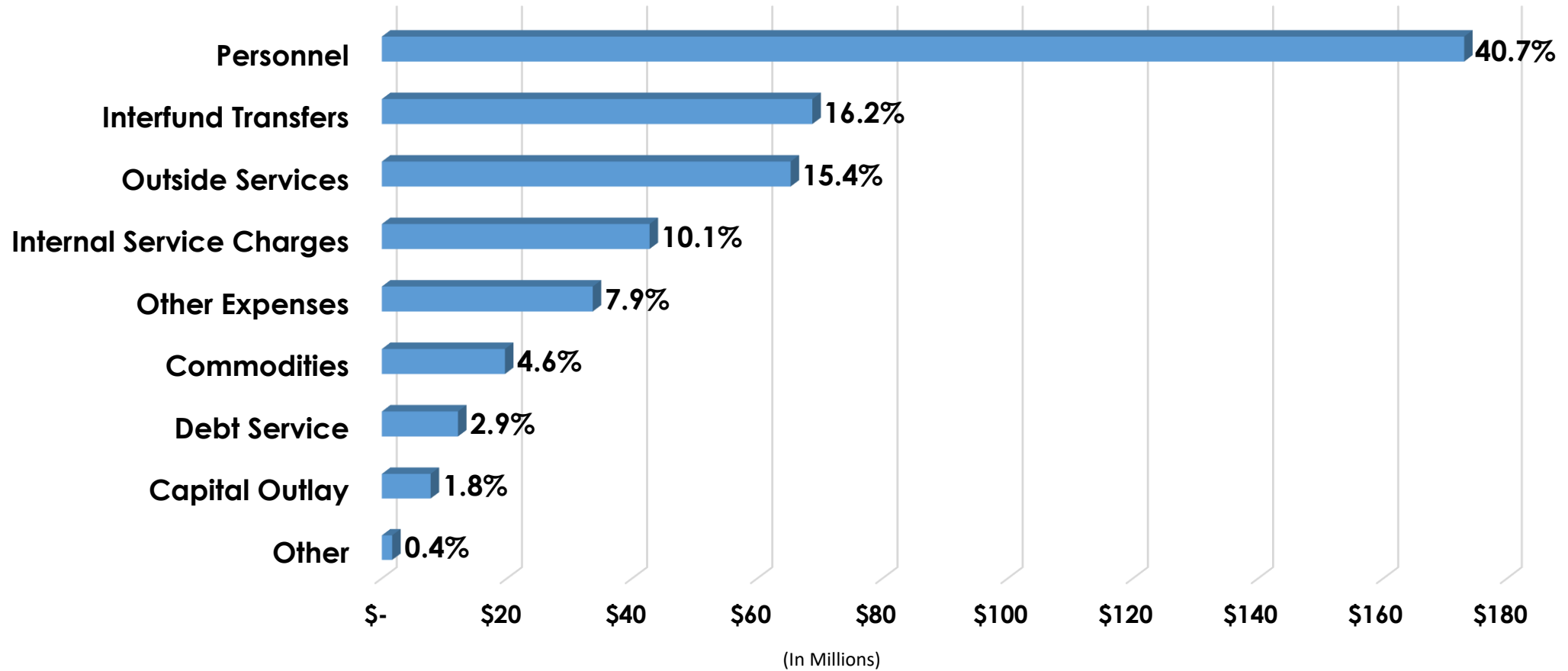
- Clean Team Initiative
- Reinvests dollars to leverage affordable housing (*\$1K in 10 Initiative*)



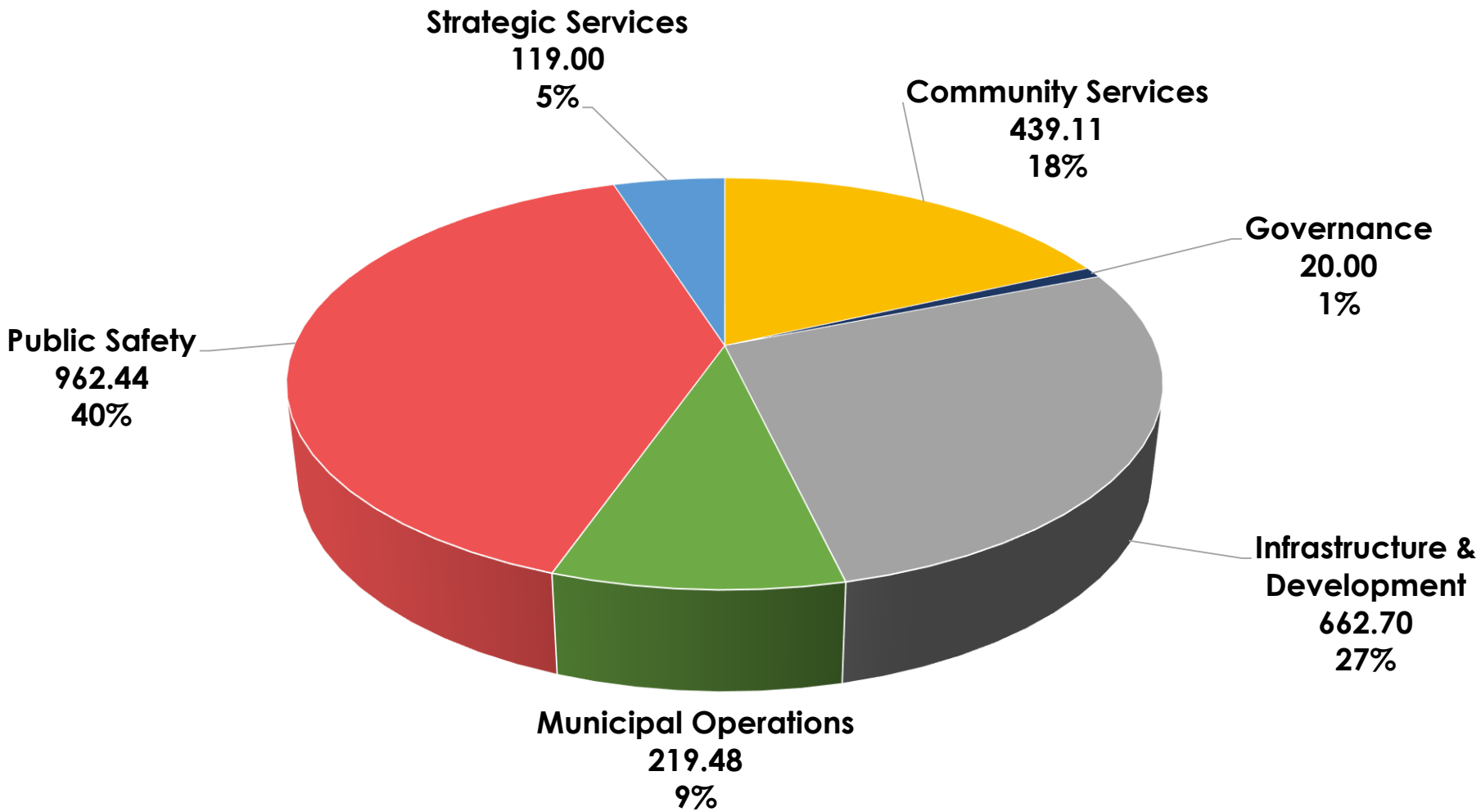
2020 General Fund Proposed Revenues

	2019 Projected	2020 Proposed	FY 19/20 Variance	Notes
Property Taxes	\$ 76,070,937	\$ 76,761,442	0.9%	Projected millage of 12.86 mills
Sales Tax	47,000,000	47,940,000	2.0%	Projected 2.0% growth
Other Taxes	38,711,017	39,597,097	2.3%	Growth in alcohol excise, insurance premium tax and loss of auto rental tax
User Fees	697,066	696,491	-0.1%	
Inspection Fees	4,177,040	4,196,813	0.5%	
Fees for Other Services	4,639,319	4,156,521	-10.4%	Reduction in CNT reimbursements from County
Interfund Revenues	6,661,068	6,967,892	4.6%	
Licenses and Permits	16,938,109	17,192,331	1.5%	
Fine, Forfeitures & Penalties	4,686,672	5,219,434	11.4%	Increase in Records Court fines
Grant Revenues	784,655	784,655	0.0%	
Interest Earned	1,300,000	410,000	-68.5%	
Other Revenues	3,448,616	4,341,155	25.9%	\$1.25 million in projected new revenues from HOST fee
	<u>\$ 205,114,499</u>	<u>\$ 208,263,831</u>	1.5%	

Proposed City-wide Expenditures



Workforce Distribution



Total FTEs City-wide
2422.72



UPDATED COMPENSATION STRUCTURES

Managerial – Grade & Salary Table		
Grade	Min.	Max.
304	70,464	101,292
305	73,987	106,357
306	77,687	111,675
307	81,571	117,258
308	85,650	123,121
310	94,429	135,741
312	104,108	149,655
313	109,313	157,137
317	132,871	191,002

Public Safety Exempt – Grade & Salary Table		
Grade	Min.	Max.
¹ 509	80,000	95,096
² 510	85,000	108,808
¹ 511	96,000	106,000
² 512	106,000	120,000
¹ 513	110,000	140,000
² 514	120,000	150,000
¹ Police ² Fire		

Unified – Grade & Salary Table		
Grade	Min.	Max.
101	26,596	41,250
102	27,926	43,313
103	29,322	45,478
104	30,788	47,752
105	32,327	50,140
106	33,944	52,647
107	35,641	55,279
108	37,423	58,043
109	39,294	60,945
110	41,259	63,992
111	43,322	67,192
112	45,488	70,552
113	47,762	74,079
114	50,150	77,783
115	52,658	81,672
116	55,291	85,756
117	58,055	90,044
118	60,958	94,546
119	64,006	99,273
120	67,206	104,237
121	70,566	109,449
124	81,689	126,700

Public Safety Non-Exempt Grade & Salary										
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
501	36,300									
502	38,000									
503	40,000									
504	44,110	45,213	46,343	47,502	48,689	49,907	51,154	52,433	53,744	55,088
505	56,000	57,400	58,835	60,306	61,813	63,358	64,942	66,566		
506	58,000	59,450	60,936	62,460	64,021	65,621	67,262	68,943	70,667	72,434
507	67,000	68,675	70,392	72,152	73,955	75,804	77,699	79,642		
508	75,000	76,875	78,797	80,767	82,786	84,856				



Staffing and Station Comparison

A 2017 NFPA survey found that for cities with populations of 100,000 to 249,000, median career firefighters per 1,000 residents was 1.54 (1.59 in the South) compared to 2.2 in Savannah based on FY2019 budgeted positions

- Despite not currently providing EMS, SFES is above the median of 1.98 FTEs per 1,000 residents
- Savannah has more fire stations per 1,000 square miles than all peer cities except Columbus, GA

	Population	2018 Total Authorized FTEs per 1,000 Capita	# of Fire Stations per 1,000 Capita	Fire Stations per 100 Square Miles
Asheville, NC	91,916	2.8	0.13	26.52
Charleston, SC	139,906	2.8	0.14	12.77
Macon-Bibb, GA	152,646	2.8	0.14	7.89
Savannah, GA	146,449	2.4	0.10	13.80
Columbus, GA	194,058	2.0	0.07	6.36
Augusta-Richmond County, GA	195,678	1.8	0.10	6.20
Jacksonville, FL	892,064	1.5	0.07	6.63
Athens-Clarke County, GA	125,929	1.5	0.07	7.44
Median (excl. Savannah)	-	1.98	0.10	7.44
Savannah Rank	-	4 of 8	4 of 8	2 of 8

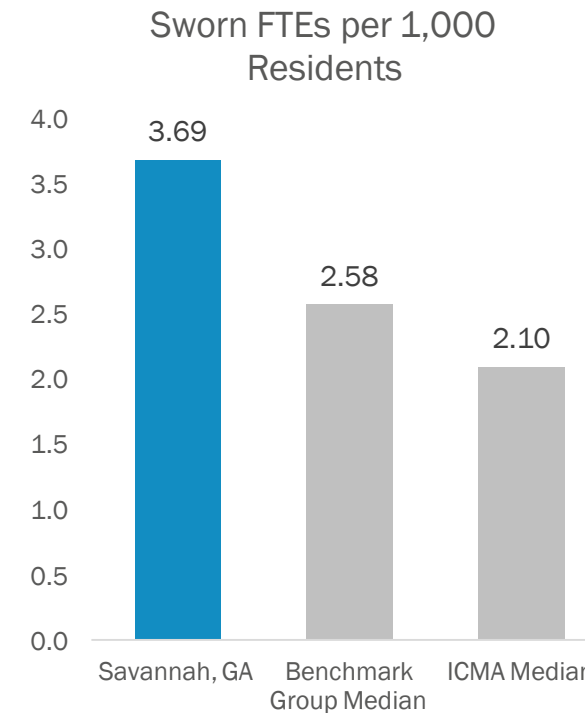


SPD Staffing in Context

Based on the most recent available data provided by benchmarked Police departments and Sherriff's Offices, SPD had:

- 3.69 sworn Police FTEs per 1,000 residents compared to a median of 2.58 among the benchmark group and the ICMA* median of 2.10.

	Total Authorized FTEs per 1,000 Capita	Sworn FTEs per 1,000 Capita	Non-Sworn FTES per 1,000 Capita
Savannah, GA	4.31	3.69	0.61
Charleston, SC	3.91	3.12	0.78
Augusta-Richmond County, GA	3.85	3.52	0.34
Macon-Bibb County, GA	3.76	3.07	0.69
Jacksonville, FL	3.67	1.98	1.69
Asheville, NC	3.27	2.58	0.70
Columbus-Muscogee, GA	2.76	2.58	0.18
Athens-Clarke County, GA	2.53	2.02	0.51
Chatham County, GA**	1.58	1.40	0.18
Median (excl. Savannah)	3.47	2.58	0.60
Savannah Rank	1 of 9	1 of 9	5 of 9



*2017 ICMA open-access benchmarking data from 16 national cities with similar population size to Savannah, GA.

**Chatham County Police Department is responsible for the unincorporated portion of the County. Calculations use the unincorporated county population number.



Grant Fund Revenues

The City of Savannah **receives** grant funds from various sources to carry out mission-specific programs. As the fiscal agent for Chatham County, a percentage of these funds are distributed to local sub-recipients to facilitate the execution of similar programs offered by the City in efforts to effectuate change over a broader area. Below is a summary of grant funds actualized for the past 5 years:

Funding Types	2015	2016	2017	2018	2019
Federal	\$8,087,427	\$9,044,782	\$7,524,921	\$7,171,962	\$6,056,487
State and Local	\$5,155,427	\$5,290,465	\$6,514,912	\$7,001,883	\$5,880,524
Private	\$277,361	\$257,031	\$200,631	\$161,422	\$471,343
General Fund Contribution	\$1,917,280	\$1,752,798	\$2,222,557	\$2,558,169	\$720,783
Total	\$15,437,495	\$16,345,076	\$16,463,021	\$16,893,436	\$13,129,137



Five-Year Capital Improvements Plan



Capital Improvement Planning

*The City of Savannah regularly undertakes projects to improve public facilities and infrastructure assets for the benefit of its citizens. These projects are collectively referred to as the **Capital Improvements Plan (CIP)**.*

Capital Budget Preparation & History

- The Capital Budget is
 - A multi-year spending authorization
 - Funded by
 - Current Revenues
 - Special Taxes
 - Bonds
 - Contractual Payments
 - Developed in conjunction with the Operating Budget
 - First year adopted by Council
 - Out-years programmed for long-range planning
 - Reviewed annually and modified as needed

Capital Project

A project to acquire, construct, and/or improve a fixed asset with a useful life of more than one year at a cost of at least five-thousand dollars.



Capital Budget Preparation & History

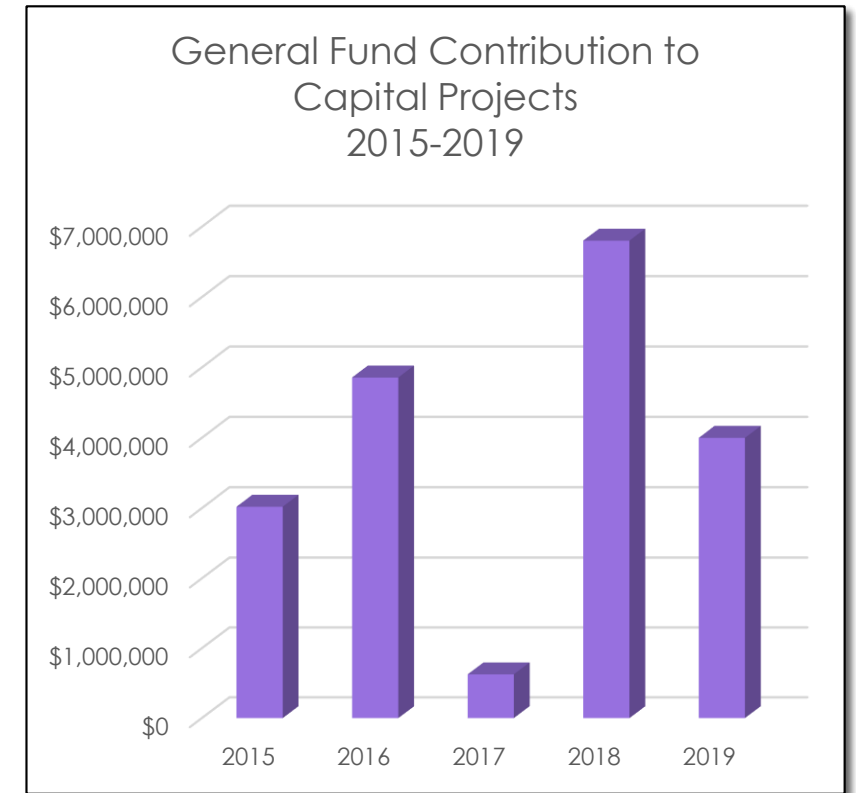
- Focus
 - Legally mandated projects
 - Protecting the Public and avoiding liabilities
 - City of Savannah Strategic Plan
- Projects
 - Vary in scope
 - Include investments in
 - Recreation centers, neighborhood parks, and playgrounds
 - Street, sidewalk, bike lane, and bridge installation and repair
 - Water, sewer, and stormwater infrastructure
 - Equipment, vehicle, and technological resources

Capital Project

A project to acquire, construct, and/or improve a fixed asset with a useful life of more than one year at a cost of at least five-thousand dollars.

Capital Budget Preparation & History

- Historical Capital Funding
 - >\$500M in the last five years
 - Water & Sewer Capital Investment
 - 5-year rate projections consider Capital maintenance, expansion, and repair needs as well as operating costs
 - General Fund Capital Investment
 - General government projects
 - Includes Stormwater infrastructure projects
 - Recent investment lower than needed
 - Uncertain economic conditions

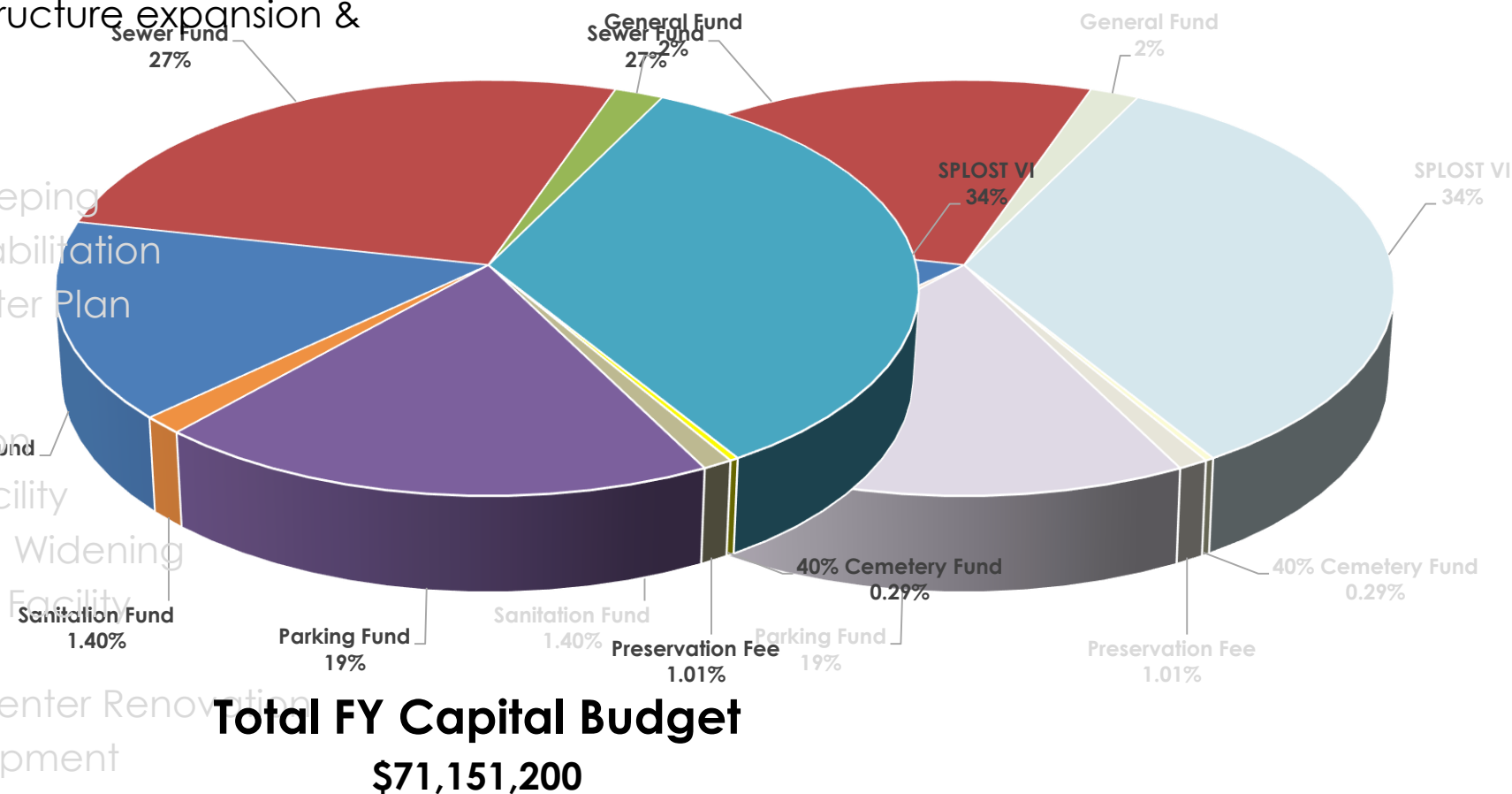


FY20 Capital Budget Overview

- Water & Sewer Fund
 - Continuing infrastructure expansion & improvement

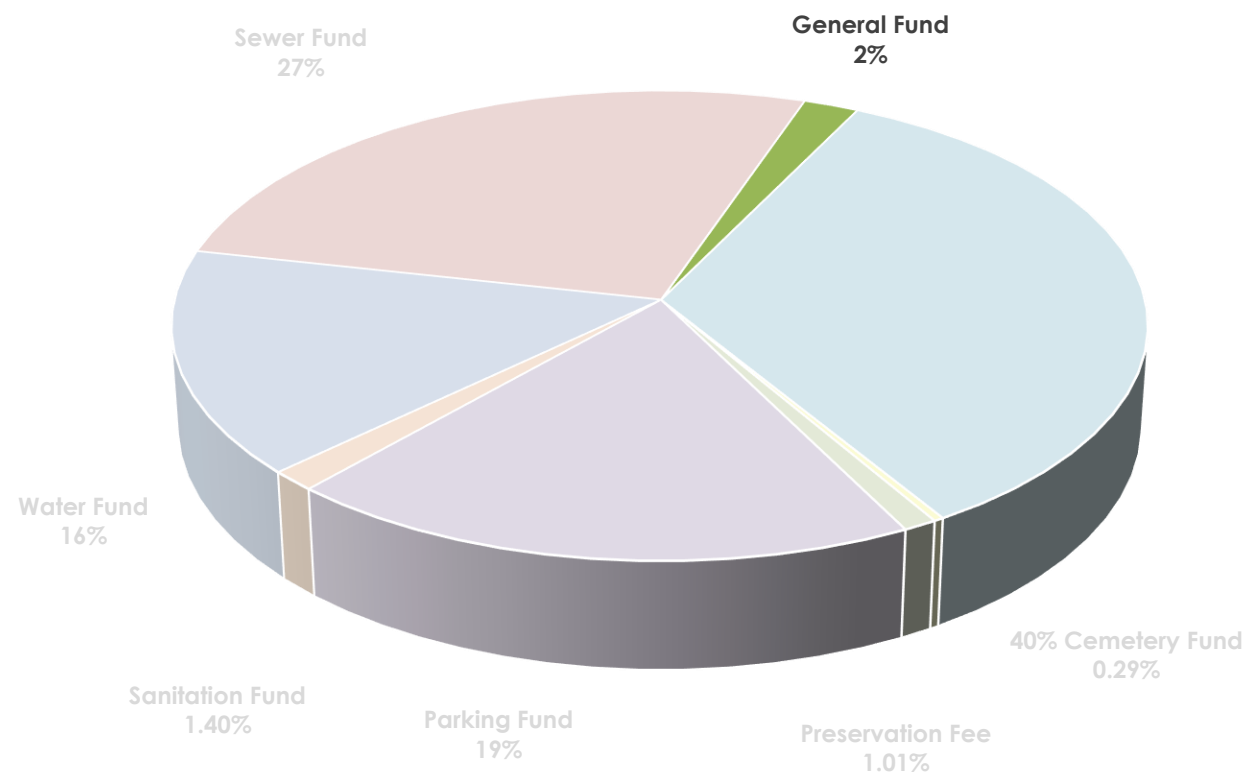
- General Fund
 - Electronic Timekeeping
 - Storm Sewer Rehabilitation
 - Tricentennial Master Plan

- SPLOST VI
 - Arena Construction
 - Arena Parking Facility
 - Benton Boulevard Widening
 - Tricentennial Park Facility Improvements
 - John Delaware Center Renovation
 - Public Safety Equipment



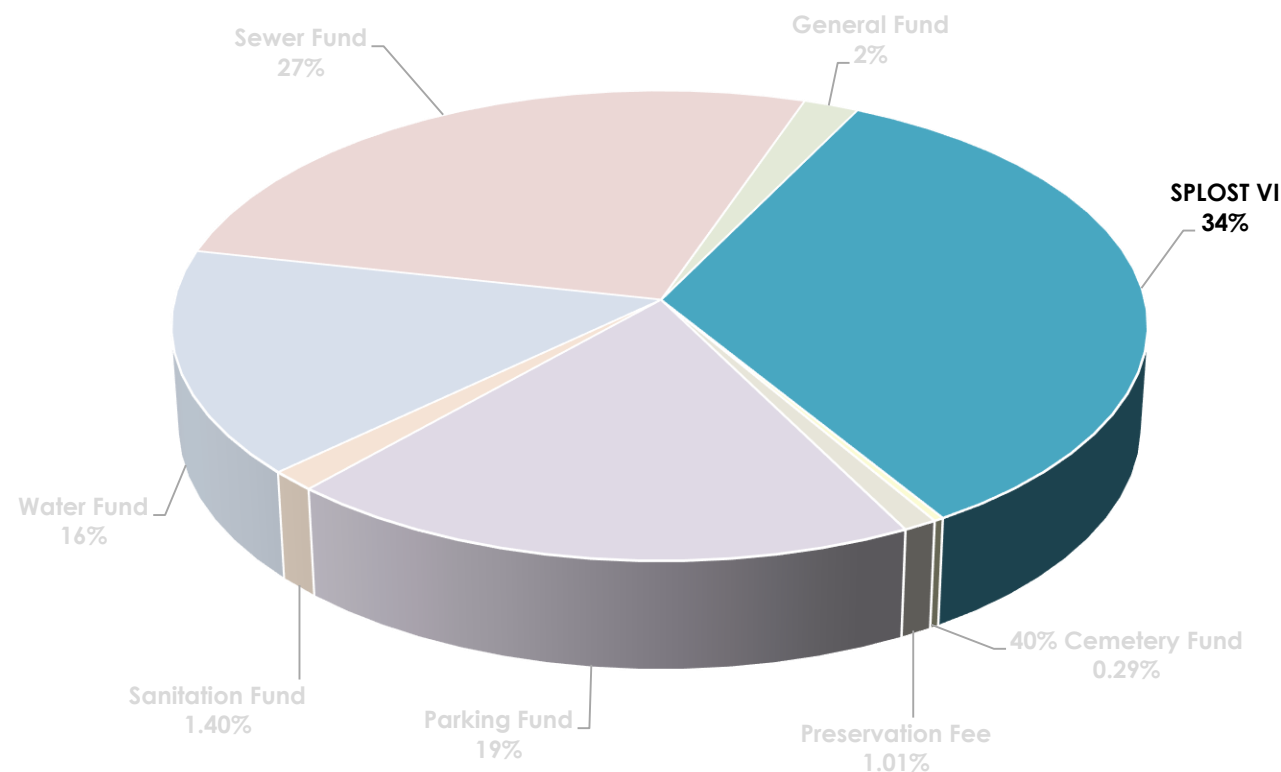
FY20 Capital Budget Overview

- Water & Sewer Fund
 - Continuing infrastructure expansion & improvement
- General Fund
 - Electronic Timekeeping
 - Storm Sewer Rehabilitation
 - Tricentennial Master Plan
- SPLOST VI
 - Arena Construction
 - Arena Parking Facility
 - Benton Boulevard Widening
 - Tricentennial Park Facility Improvements
 - John Delaware Center Renovation
 - Public Safety Equipment



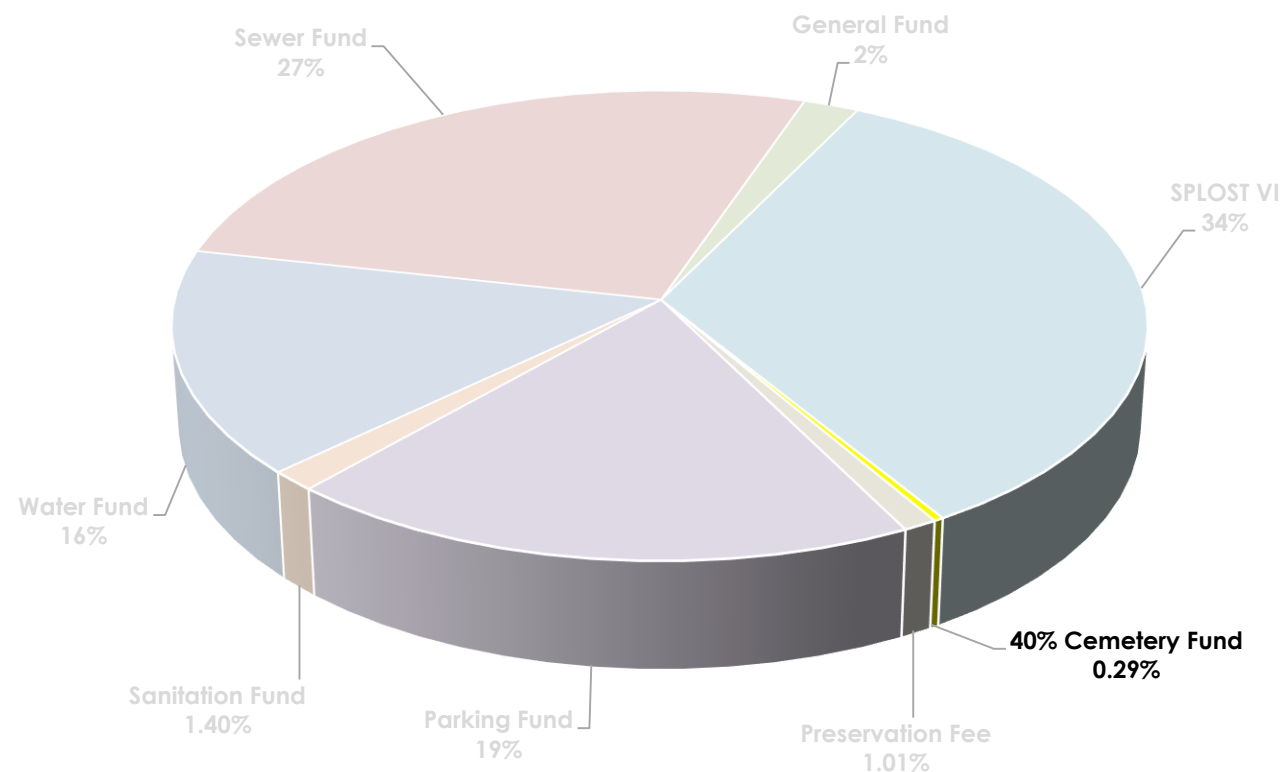
FY20 Capital Budget Overview

- Water & Sewer Fund
 - Continuing infrastructure expansion & improvement
- General Fund
 - Electronic Timekeeping
 - Storm Sewer Rehabilitation
 - Tricentennial Master Plan
- SPLOST VI
 - Arena Construction
 - Arena Parking Facility
 - Benton Boulevard Widening
 - Tricentennial Park Facility Improvements
 - John Delaware Center Renovation
 - Public Safety Equipment



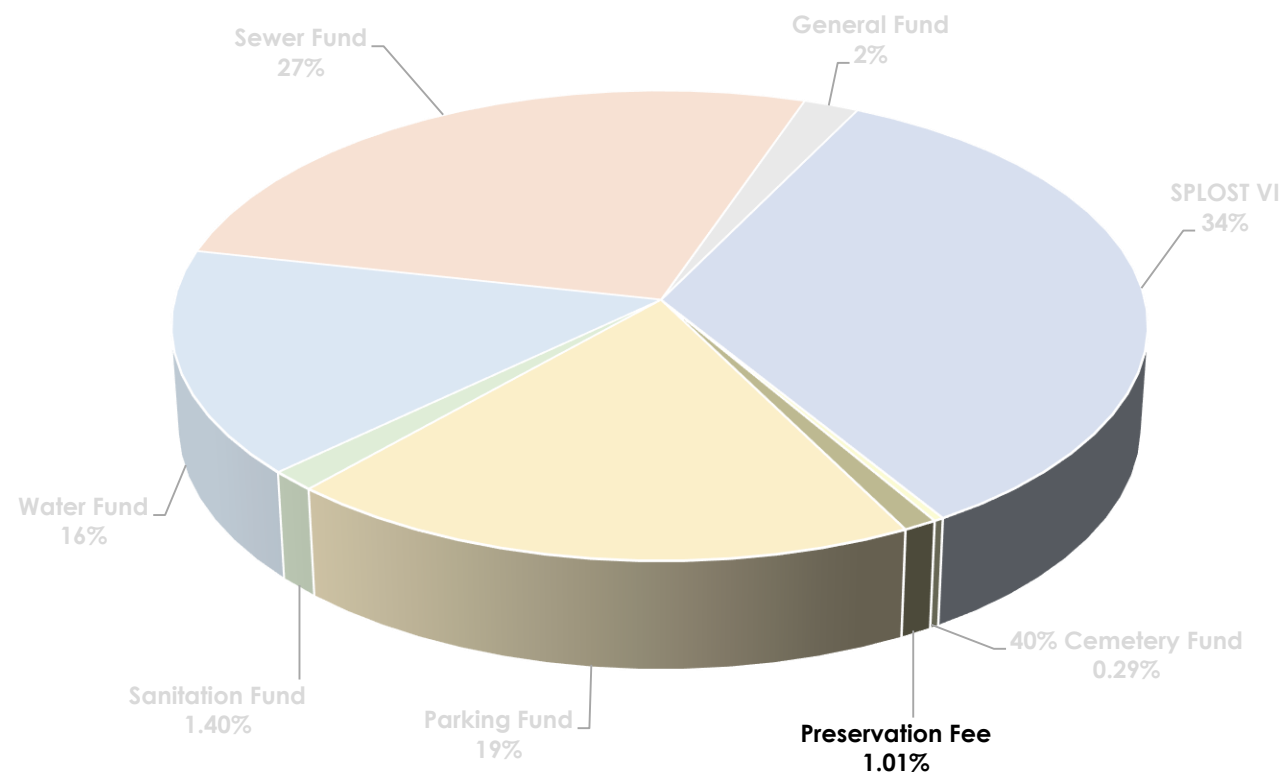
FY20 Capital Budget Overview

- 40% Cemetery Sales
 - Continuing cemetery planning, expansion, preservation, and improvement
- Preservation Fee
 - Continuing downtown square preservation, restoration, and repair
- Parking Fund
 - Gate Equipment & Software
 - Red Light Cameras
 - Westside Surface Lot
 - Arena Parking Facility
- Sanitation Fund
 - Sanitation Facility Improvements



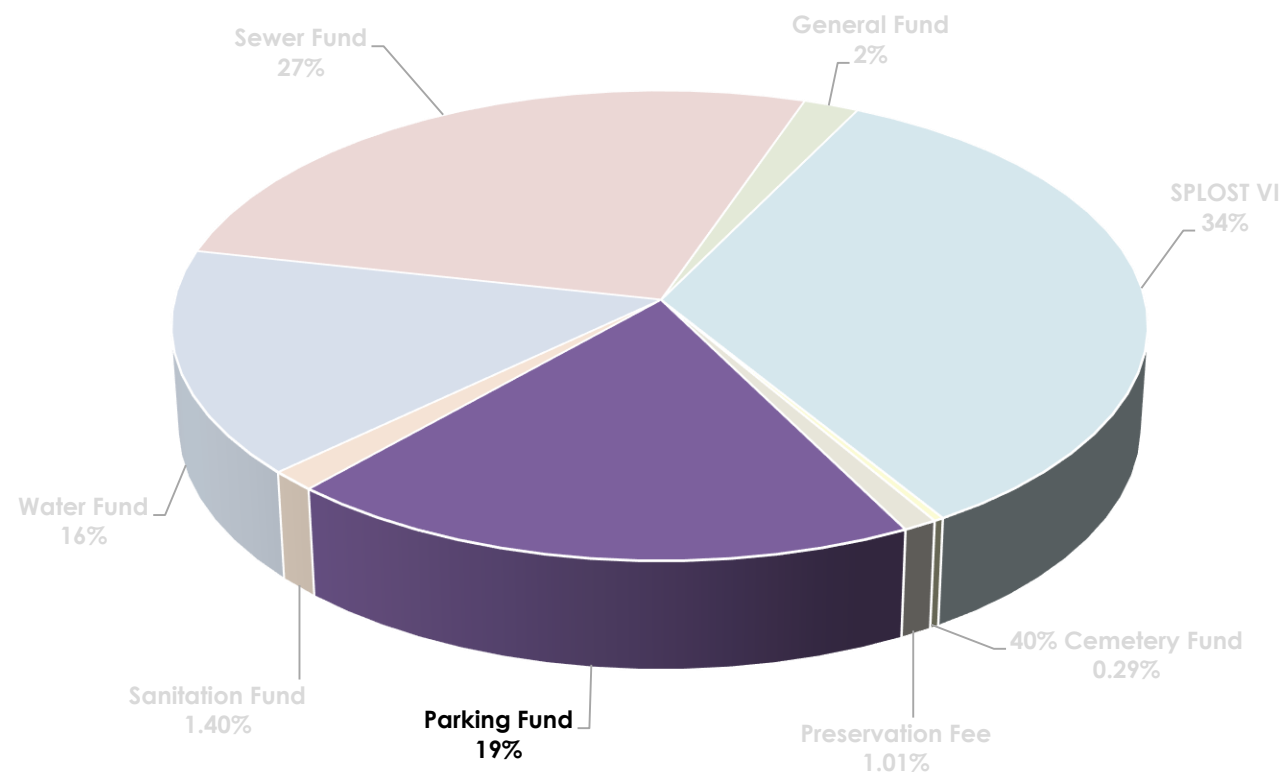
FY20 Capital Budget Overview

- 40% Cemetery Sales
 - Continuing cemetery planning, expansion, preservation, and improvement
- Preservation Fee
 - Continuing downtown square preservation, restoration, and repair
- Parking Fund
 - Gate Equipment & Software
 - Red Light Cameras
 - Westside Surface Lot
 - Arena Parking Facility
- Sanitation Fund
 - Sanitation Facility Improvements



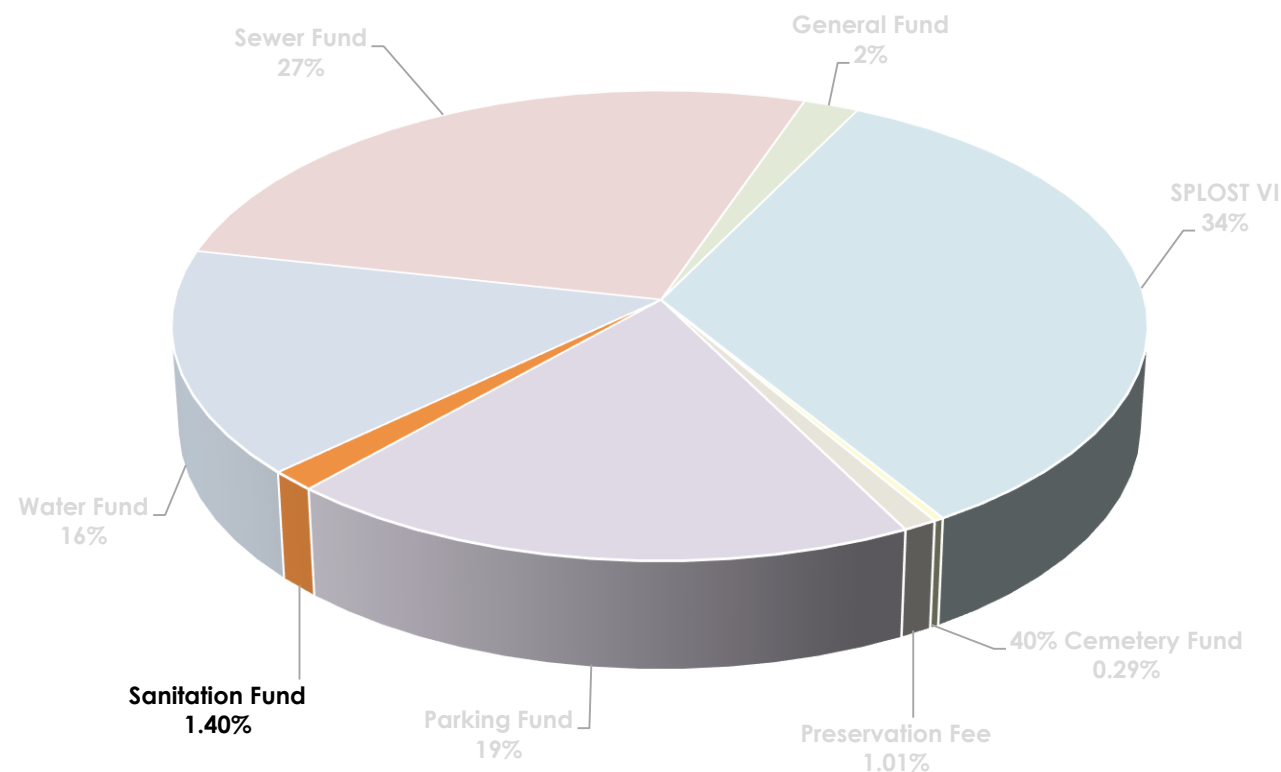
FY20 Capital Budget Overview

- 40% Cemetery Sales
 - Continuing cemetery planning, expansion, preservation, and improvement
- Preservation Fee
 - Continuing downtown square preservation, restoration, and repair
- Parking Fund
 - Gate Equipment & Software
 - Red Light Cameras
 - Westside Surface Lot
 - Arena Parking Facility
- Sanitation Fund
 - Sanitation Facility Improvements



FY20 Capital Budget Overview

- 40% Cemetery Sales
 - Continuing cemetery planning, expansion, preservation, and improvement
- Preservation Fee
 - Continuing downtown square preservation, restoration, and repair
- Parking Fund
 - Gate Equipment & Software
 - Red Light Cameras
 - Westside Surface Lot
 - Arena Parking Facility
- Sanitation Fund
 - Sanitation Facility Improvements



Enterprise Funds	2019	2020
Parking	\$ 550,000	\$ 13,640,000
Sanitation	-	1,000,000
Sewer	41,806,000	19,231,000
Water	12,113,000	11,093,000
Total Enterprise	\$ 54,469,000	\$ 44,964,000

Special Purpose Funds	2019	2020
Cemeteries	170,000	210,000
Monument & Square	720,000	727,200
SPLOST		
Neighborhoods & Community	-	1,600,000
Public Building	-	20,115,788
Public Safety	-	1,384,212
Traffic & Street Infrastructure	2,482,024	1,200,000
Total Special Purpose	\$ 3,372,024	\$ 25,237,200

General Purpose Funds	2019	2020
Drainage	872,650	750,000
Neighborhoods & Community	1,000,000	-
Public Building	276,740	-
Public Safety	1,000,000	-
Traffic & Street Infrastructure	4,430,610	-
General Governmental	1,420,000	700,000
Total General Purpose	\$ 9,000,000	\$ 1,450,000

Total Capital Funding \$ 66,841,024 \$ 71,651,200



Pace Will Continue...

- **OCPM Projects to be Completed in 2020**

- Factors Walk - Barnard Ramp Repairs
- State Street Garage MPC Office Repairs
- Mohawk Park
- Holly Heights Improvements
- Jan Street Park Improvements
- Fire Dock Replacement
- FEMA - Hurricane Matthew Repairs - Paulson Recreational Complex
- SPD Special Operations Storage Building – FEMA Repairs
- FEMA - Hurricane Matthew Repairs- Police Professional Development Flagpole
- Edwin Street Parking Lot
- FEMA - Hurricane Matthew Repairs - City Hall/Police Headquarters
- Twickenham Greenspace
- Riverwalk Wharf Repairs
- Cedar Street Improvements Phase III
- Greenwich Columbarium- Phase 1
- Factors Walk - Cotton Exchange Bridge
- Alfred Street Culvert Extension
- 3rd Floor City Hall Offices for City Attorney and Aldermen
- Stratford Park
- Highlands Fire Station #14
- Bonaventure Cemetery Restrooms
- Renovation of the State Street and Robertson Garage Cashier Booths
- Police Memorial Trail Repairs
- Sanitation Interim Headquarters
- Riverwalk Extension
- Liberty & Wheaton Bike Lane Striping
- IT Ring Generators (GEMA HMGP)
- Garage Stairwell Painting Phase II
- Colonial Lighting Upgrades
- Savannah Gardens (Final Phase)



Pennsylvania Avenue Resource Center

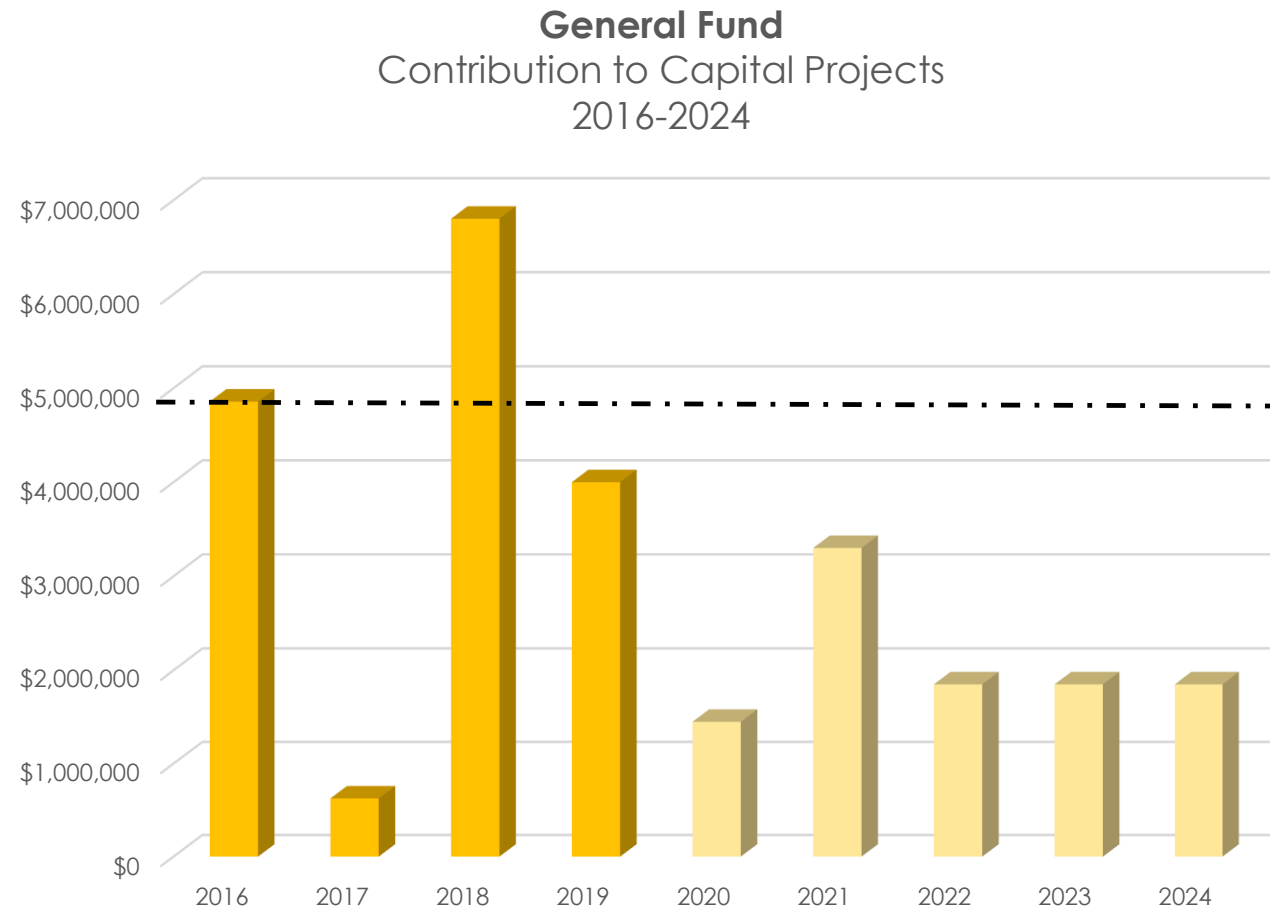


Challenges Ahead...

Funding Source	2020	2021	2022	2023	2024	5-Year Total
General Fund	1,450,000	3,300,000	1,850,000	1,850,000	1,850,000	\$ 10,300,000
SPLOST VI	24,300,000	-	-	-	-	\$ 24,300,000
Cemetery Fund	210,000	200,000	200,000	190,000	180,000	\$ 980,000
Preservation Fee	727,200	734,472	741,472	741,817	749,235	\$ 3,694,196
Parking Fund	13,640,000	-	-	-	-	\$ 13,640,000
Sanitation Fund	1,000,000	-	-	-	-	\$ 1,000,000
Sewer Fund	19,231,000	17,266,000	16,220,500	15,365,500	10,541,000	\$ 78,624,000
Water Fund	10,593,000	8,250,000	10,829,000	9,179,000	10,355,000	\$ 49,206,000
Total	\$ 71,151,200	\$ 29,750,472	\$ 29,840,972	\$ 27,326,317	\$ 23,675,235	\$ 181,744,196



Challenges Ahead...



In conclusion...

✓ Budget Guidelines and Principles

- OCGA, City Manager, Financial Officers (Finance & Budget)
- Core services for Financial Services and Budget Office

✓ Budget Development Procedures

- Budget Process
- Fiscal Policy, Controls & Monitoring
- Financial Structure
 - Restricted Funds
 - Unrestricted Funds

✓ Operating Budget

- General Fund Overview
 - Budget Highlights
- Workforce Considerations

✓ 2020-2024 Capital Budget

- Funded Projects for FY2020
- Challenges



Questions and Discussion