

# Agenda

To: **Mayor & City Council Members**

From: Finance Director / Clerk of Council

cc: City Manager, City Attorney, & Department Directors

Date: September 18, 2020

Re: **Pre-Agenda Session / Workshop – Monday, September 21, 2020 @ 5:00 p.m.**

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- **FY2019 Audit Presentation by Mauldin & Jenkins** ([Attachment](#))
- **Finance / Budget Items**
  - Revenue & Expenditures Report as of 8/31/20 ([Attachment](#))
- **Memorandum of Agreement – Highway 21 Corridor Study** ([Attachment](#))
- **Memorandum of Agreement – Comprehensive Plan Update** ([Attachment](#))
- **Contract Award - Prosperity Drive Water/Sewer Project** ([Attachment](#))
- **Contract Award – Drainage Improvement Projects** ([Attachment](#))
- **Traffic Signals & Poles – Chatham Parkway at Telfair Place** ([Attachment](#))
- **Census 2020 Update**

# Memo

To: **Mayor & City Council Members**

From: Finance Director / Clerk of Council

cc: City Manager

Date: September 15, 2020

Re: **2019 Comprehensive Annual Financial Report**

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The purpose of this memorandum is to remind the City Council that the Department of Audits and Accounts (DOAA) and the Department of Community Affairs (DCA) extended the submission deadline for annual audit reports from June 30, 2020 to September 30, 2020. This was in accordance with Executive Order 04.23.20.02 issued by Governor Kemp for local governments in Georgia to receive a 90-day extension to the submission deadline for annual audit reports in response to the declarations of public health emergencies to address COVID-19. The City's annual audit for fiscal year 2019 has been completed and all required audit reports will be submitted to the DOAA and DCA prior to the September 30, 2020 deadline.

We are pleased to present for your review and comment, the Auditor's Discussion & Analysis (AD&A) / Financial & Compliance Audit Summary for fiscal year 2019 prepared by Mauldin & Jenkins. The City's 2019 Comprehensive Annual Financial Report is available on the City's website.

If you have any questions, please let me know.



## **FY2019 CAFR PRESENTATION**

- **Introduction**
  - Maudlin & Jenkins Team
  - Materials Provided: AD&A and CAFR
- **Overview of Government Wide Financial Statements**
  - Total Assets: \$52.3 million (Includes \$10.4 million in cash & investments)
  - Total Liabilities: \$16.9 million
    - Total long-term debt has decreased by approximately \$1.5 million
    - Net pension liability represents 74% funded ratio as compared to 76% and 75% for the prior two years
  - City Net Position: \$35.4 million
  - Total Revenues: \$19.3 million. Total Expenses: \$16.8 million. Net Income: \$2.5 million
- **2019 General Fund Summary**
  - Cash & Investments: \$4.7 million. Fund Balance: \$4.9 million.
    - Equates to 7 months or 214 days of operational expenses and meets City Fund Balance Policy.
  - Total Revenues: \$9.7 million. Total Expenditures: \$8.3 million.
  - Other Financings Sources: \$1.2 million
  - Overall Net Change in Fund Balance: \$2.5 million.
- **2019 Enterprise Fund Summaries**
  - Water & Sewer Fund
    - Operating Revenues: \$5.1 million. Operating Expenses: \$3.6 million
    - Year End Net Position: \$11.3 million
  - Solid Waste Fund
    - Operating Revenues: \$355,000. Operating Expenses: \$421,000
    - Year End Net Position: \$56,000
  - Stormwater Fund
    - Operating Revenues: \$966,000. Operating Expenses: \$837,000
    - Year End Net Position: \$1.9 million
  - Fire Protection Fund
    - Operating Revenues: \$772,000. Operating Expenses: \$2.3 million
    - Year End Net Position: \$313,000
- **Auditor's Comments**
  - Mauldin & Jenkins has issued an unmodified audit report (i.e., "Clean Opinion).
  - New and pending financial reporting standards
  - Free continuing education and tailor firm authored newsletters.
- **City Council Questions/Comments**

# *City of Garden City, Georgia*



**Auditor's Discussion & Analysis (AD&A)**  
**Financial & Compliance Audit Summary**  
**December 31, 2019**

Presented by:  
Miller Edwards, CPA  
Trey Scott, CPA

**MAULDIN  
& JENKINS**

Lawrenceville Long Boat Key Forest Park Albany  
Stockbridge Thunderbolt Garner Roswell Flovilla Port Wentworth  
Alpharetta Pensacola Fayetteville Plant City  
Vernonburg Kennesaw  
Clover Jefferson Goose Creek Hinesville  
Bristol Hapeville Doraville Peachtree City  
St. Marys Chattahoochee Hills Augusta  
Clayton County Marco Island Villa Rica Naples Monroe  
Grantville  
Loris Milton Tucker College Park Griffin Hollywood  
Cooper City Cedartown Brunswick Wildwood  
Cartersville Orangeburg Black Mountain Aiken Suwanee Baldwin  
Sharpsburg Lilburn Powder Springs  
Bloomingdale  
Union Jamestown Charleston Riverdale Lyons  
City Macon Ft. Meyers Beach  
Quitman Lake Placid Johns Creek New Bern  
Fairburn Rome Gulfport Pooler Rock Hill North Port  
Cochran Ludowici Asheville Chapin Blakely Tybee Island  
Beaufort Peachtree Corners Rockmart Bradenton  
Jeffersonville Toccoa Decatur Holly Springs Morrow Stonecrest  
Austell Arcadia Clarkston Hallandale Beach  
Conyers Dunwoody Athens Perry Garden City  
Leesburg Summerville Tuscaloosa Haines City  
Social Circle Selma South Fulton  
Chamblee  
Columbus Pinecrest Richmond Hill Brookhaven Americus  
Hardeeville Ballground Tifton Savannah  
Crystal River Kingsland  
Braselton Milledgeville Douglasville Covington Islamorada  
Callaway Cordele Sandy Springs Gumbranch

# City of Garden City, Georgia

*Annual Audit Agenda (AD&A)*

December 31, 2019

## PURPOSE OF THE AUDITOR'S DISCUSSION & ANALYSIS

- ◆ Engagement Team and Firm Information.
- ◆ Overview of:
  - Audit Opinion;
  - Financial Statements, Footnotes and Supplementary Information;
  - Compliance Reports.
- ◆ Required Communications under Government Auditing Standards.
- ◆ Other items and Closing Thoughts.
- ◆ Answer Questions.



# City of Garden City, Georgia

*Annual Audit Agenda (AD&A)*

December 31, 2019

## MAULDIN & JENKINS – GOVERNMENTAL PRACTICE

### General Information:

- Founded in 1918. Approx. 300 personnel. Large regional Southeastern firm.
- Offices in Columbia, Macon, Atlanta, Albany, **Savannah**, Bradenton, Chattanooga and Birmingham.



### Governmental Sector:

- Serve more governmental entities in the Southeast than any other firm with over 100,000 hours annually.
- Largest industry niche served by Firm (28% of Firm).
- Over 100 people with current governmental experience.
- **In past three (3) years, we have served approx. 500 governments:**
  - ✓ 57 counties;
  - ✓ **126 cities**;
  - ✓ 62 school systems and 40 charter schools;
  - ✓ 48 state entities;
  - ✓ 50 stand-alone business-type special purpose entities (water/sewer, transit, gas, electric, and airports, etc.);
  - ✓ 130 stand-alone governmental special purpose entities (housing, development, industrial, other educational, health & welfare, retirement, libraries, etc.);
  - ✓ 100+ water & sewer systems, 25 airport operations, 10 gas systems, 15 electrical utilities, & 10 transit services; and
  - ✓ 131 governments awarded the GFOA's and/or ASBO's Financial Reporting Certificates.
- Experience performing forensic audit services and information technology consultations.
- Experience performing municipal bond debt issuance attestation services serving approx. 50 clients with over \$11 billion in aggregate publicly issued debt instruments.
- Considered to be in the Top 20 total number of Single Audits conducted in U.S.A.

### Engagement team leaders on the audit engagement include:

- Trey Scott, Engagement Partner – 12 years experience
- Miller Edwards, Quality Control Reviewer Partner – 33 years experience
- Kellan Shuford, Engagement Manager – 5 years experience



# City of Garden City, Georgia

## Annual Audit Agenda (AD&A)

December 31, 2019

### MAULDIN & JENKINS – ADDITIONAL INFORMATION

#### **Other Industries & Services by Mauldin & Jenkins:**

Each of Mauldin & Jenkins' offices provides a wide variety of services to a broad range of clientele. We have partners and managers who are responsible for specialized practice areas of auditing and accounting, taxes and management advisory services. Their purpose, as leaders in the particular practice area, is to establish policies with respect to technical matters in these specific areas and ensure that the quality of the Firm's practice is maintained.

**Industries Served:** Over the years our partners have developed expertise in certain industries representative of a cross section of the Georgia economy, including:

- Governmental Entities (state entities, cities, counties, school systems, business-type operations, libraries, and other special purpose entities)
- SEC Registrants
- Wholesale Distribution
- Agri-Businesses
- Manufacturing
- Professional Services
- Employee Benefit Plans
- Financial Institutions (community banks, savings and loans, thrifts, credit unions, mortgage companies, and finance companies)
- Non-Profit Organizations
- Retail Businesses
- Long-term Healthcare
- Construction and Development
- Individuals, Estates and Trusts
- Real Estate Management

**Services Provided:** This diversity of practice enables our personnel to experience a wide variety of business, accounting and tax situations. We provide the traditional and not-so-traditional services such as:

- Financial Audit/Review/Compilation
- Compliance Audits and Single Audits
- Agreed-Upon Procedures
- Forensic Audits
- Bond Issuance Services
- Performance Audits
- State Sales Tax Matters
- International Tax Matters
- Business and Strategic Planning
- Profitability Consulting
- Budgeting
- Buy-Sell Agreements and Business Valuation Issues
- Income Tax Planning and Preparation
- Multi-State Income Tax Issues
- Information Systems Consulting
- Cost Accounting Analysis
- Healthcare Cost Reimbursement
- Outsourced Billing Services
- Fixed Asset Inventories
- Succession and Exit Strategy Consulting
- Estate Planning
- Management Information Systems
- Employee Benefit Plan Administration
- Merger/Acquisition and Expansion Financing

# City of Garden City, Georgia

*Annual Audit Agenda (AD&A)*

December 31, 2019

## INDEPENDENT AUDITOR'S REPORT

The independent auditor's report has specific significance to readers of the financial report.

### **Management's Responsibility for the Financial Statements**

The financial statements are the responsibility of management.

### **Auditor's Responsibility**

Our responsibility, as external auditors, is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

### **Opinion**

We have issued an unmodified audit report (i.e., "clean opinion"). The respective financial statements are considered to present fairly the financial position and results of operations as of and for the year ended December 31, 2019.

### **Other Matters**

Certain required supplementary information and other information is included in the financial report, and as directed by relevant auditing standards, we have not expressed an opinion or provided any assurance on the respective information.

### **Other Reporting**

*Government Auditing Standards* require auditors to issue a report on our consideration of internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. We have issued such a report and reference to this report is included in the independent auditor's report.

# City of Garden City, Georgia

## *Annual Audit Agenda (AD&A)*

December 31, 2019

### OVERVIEW OF FINANCIAL STATEMENTS

The City's basic financial statements include three components:

- (1) Government-wide financial statements;
- (2) Fund financial statements; and
- (3) Notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the City's funds. The *Statement of Net Position* presents information on all assets (and deferred outflows) and liabilities (and deferred inflows) of the City, with the difference between the two reported as net position. The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the City can be divided into three categories: governmental funds, business-type funds, and fiduciary funds.

#### Government-Wide (Full-Accrual) Financial Statements

As noted above, the financial report of the City includes two (2) entity-wide financial statements: a *Statement of Net Position*; and a *Statement of Activities*.

Highlights of the government-wide statements notes total assets (and deferred outflows of resources) of approximately \$52,289,000 offset by liabilities (and deferred inflows of resources) of approximately \$16,897,000. This results in the City reported net position (or equity) of approximately \$35,392,000. Also, a substantial element of the net position is composed of a net investment in capital assets in the amount of \$25,730,000. Restricted net position amounts to approximately \$1,072,000 leaving unrestricted net position at \$8,590,000.

# City of Garden City, Georgia

## Annual Audit Agenda (AD&A)

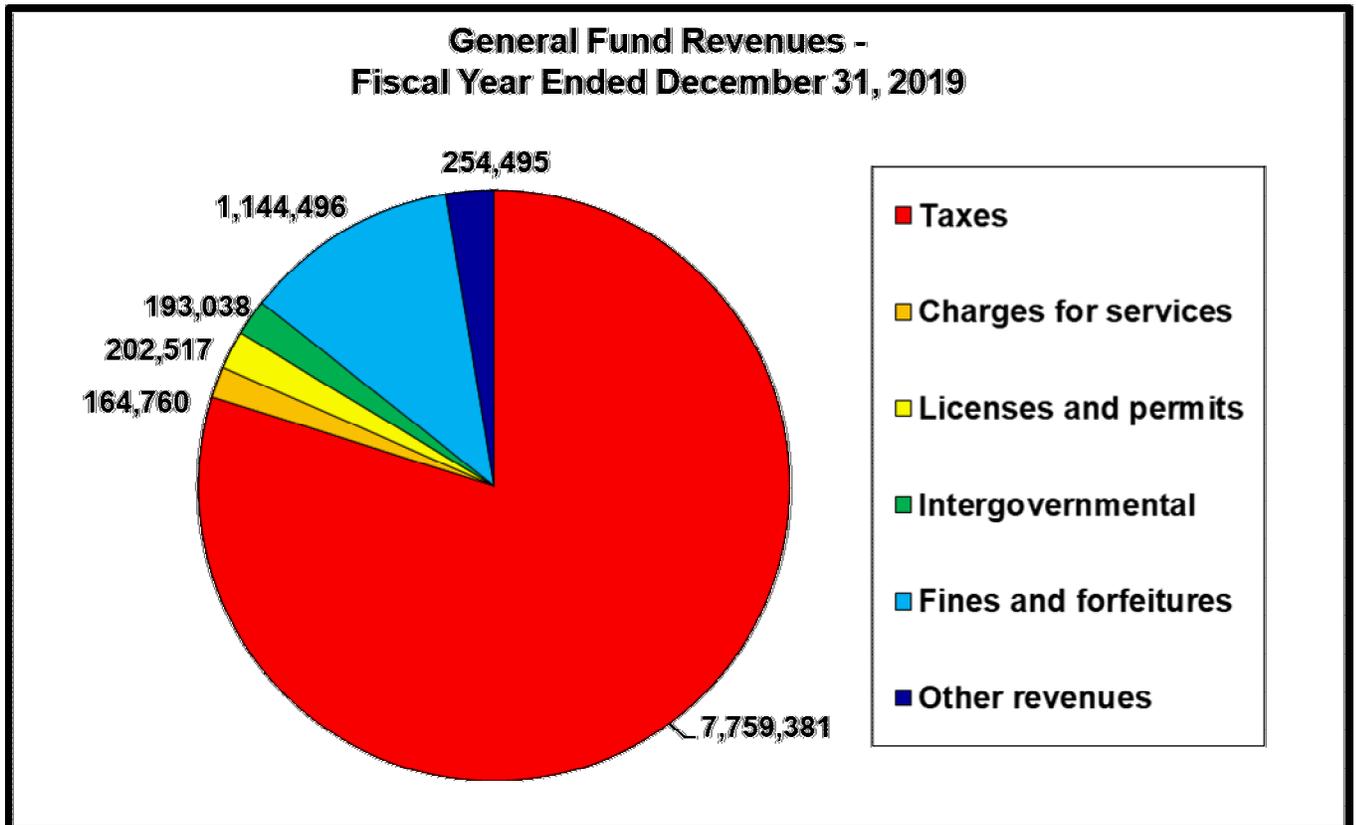
December 31, 2019

The *Statement of Activities* attempts to report expenses in the first column with direct offsetting program revenues to the adjacent columns to arrive at a net cost of the functional areas of operation. General revenues (primarily property taxes and sales taxes) come to the rescue of the net cost functional areas resulting in the City reporting a change in net position of approximately \$2,503,000 for the year ended December 31, 2019.

### General Fund

Of primary interest to the City is the **General Fund**, which accounts for the majority of revenues received and funds expended in the operations of the City, including administration, judicial activities, public safety, public works, parks and recreation, and housing and development. The following charts present the sources of revenues and the expenditures of the General Fund for the fiscal year ended December 31, 2019.

**Total revenues** for the year ended **December 31, 2019** were **\$9,719,000**. Revenues of the prior year were \$9,021,000. The most significant variance was an increase in taxes of approximately \$463,000 and an increase in fines and forfeitures revenue of approximately \$335,000.

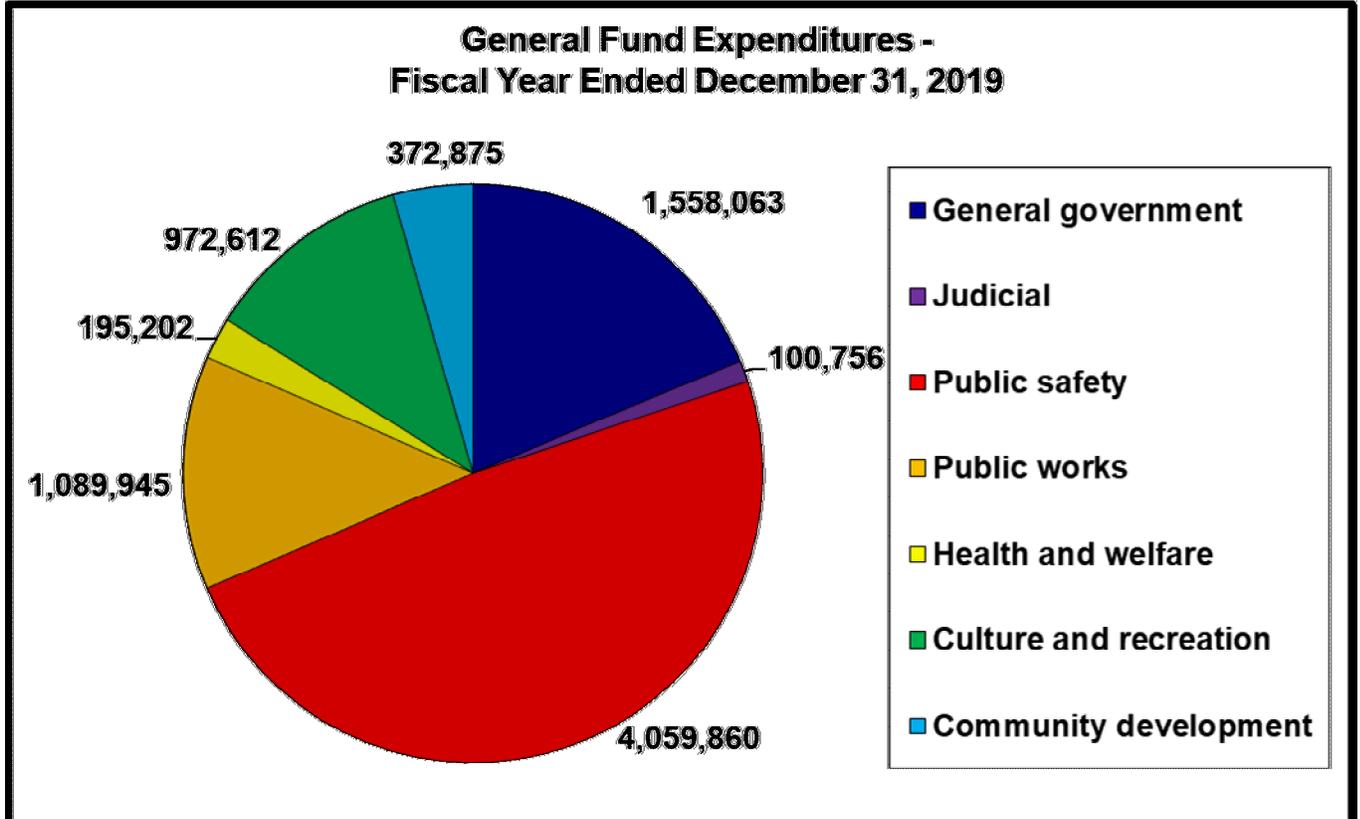


# City of Garden City, Georgia

## Annual Audit Agenda (AD&A)

December 31, 2019

**Total expenditures** for the year ended **December 31, 2019** were **\$8,349,000**. Expenditures of the prior year were \$8,513,000. The most significant variance was a decrease in public safety expenditures of approximately \$128,000.



Total fund balance of the General Fund at December 31, 2019, was a positive \$4,902,000. Fund balance does not necessarily equal cash on hand and available to spend. Fund balance is the difference between assets/deferred outflows and liabilities/deferred inflows of resources, only a portion of which is cash available to be spent. While the General Fund has unrestricted cash and investments on hand at December 31, 2019, of \$4,700,000, the General Fund also has \$436k in current liabilities due to outside parties and employees.

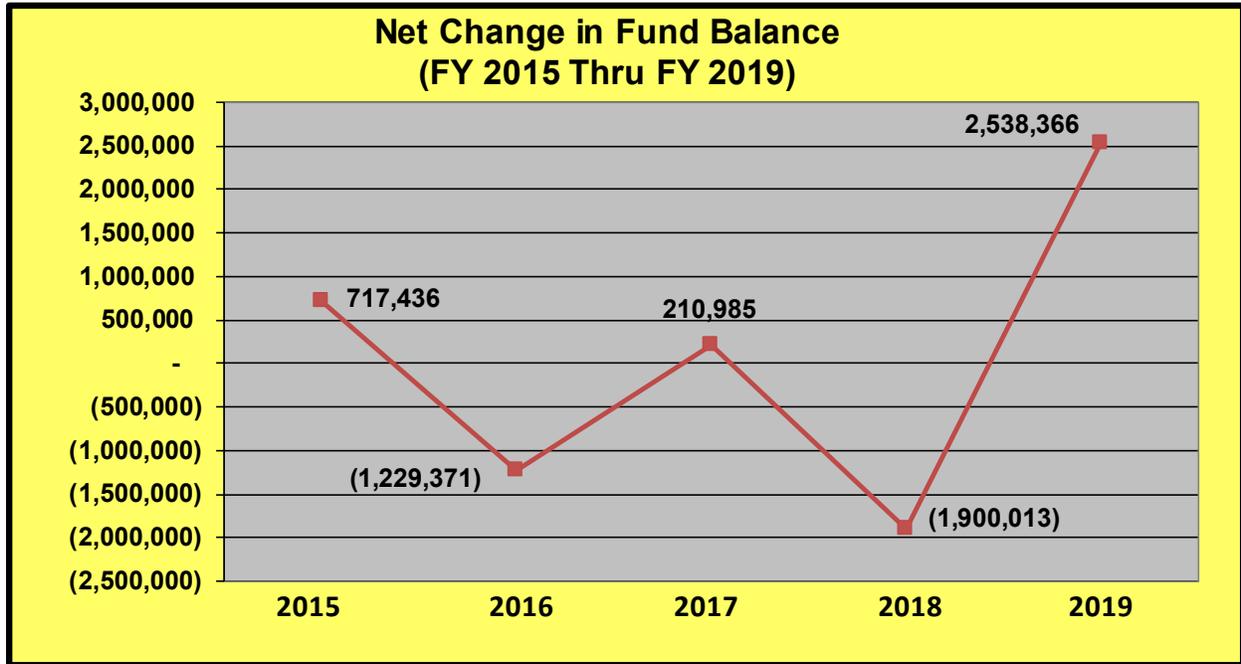
Additionally, the General Fund incurs expenditures of approximately \$696,000 per month. Fund balance at December 31, 2019 will cover approximately 7 months (or 214 days) of expenditures.

# City of Garden City, Georgia

## Annual Audit Agenda (AD&A)

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The following is a history of the changes in fund balance of the General Fund over the past five years:



### Other Governmental Funds

The City also maintains three (3) special revenue funds. These funds account for revenues derived from specific sources which are legally restricted to finance particular functions or activities. *Capital projects funds* are used to account for revenues and expenditures related to the renovation and/or construction of major capital assets.

# City of Garden City, Georgia

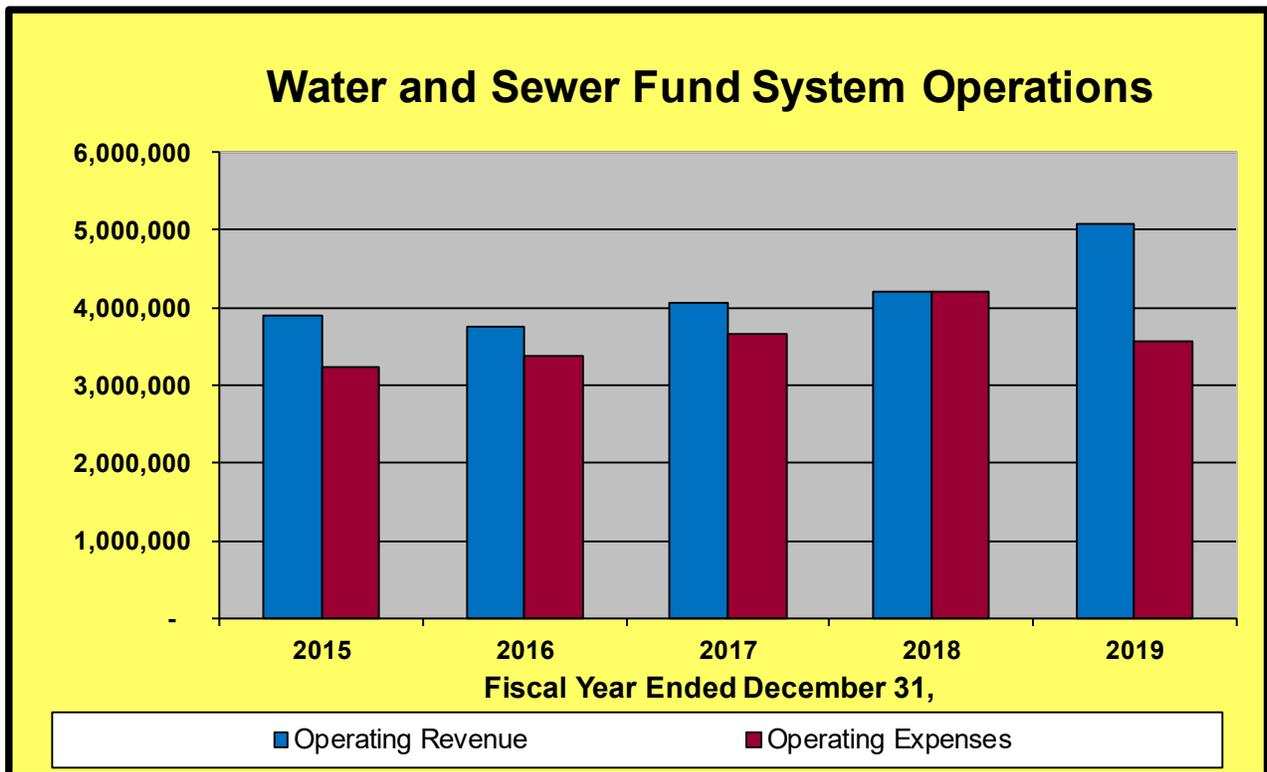
## Annual Audit Agenda (AD&A)

December 31, 2019

### Enterprise Funds

The City maintains four enterprise funds, the **Water and Sewer System Fund, Solid Waste Fund, Stormwater Fund, and Fire Protection Fund**, which are used to account for operations in a manner similar to private business enterprises – where the intent is that the costs of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

For the year ended December 31, 2019, the City's Water and Sewer System generated operating revenues sufficient to cover the costs of operations. The graph below shows a comparison of operating revenues and expenses for the last five (5) years.

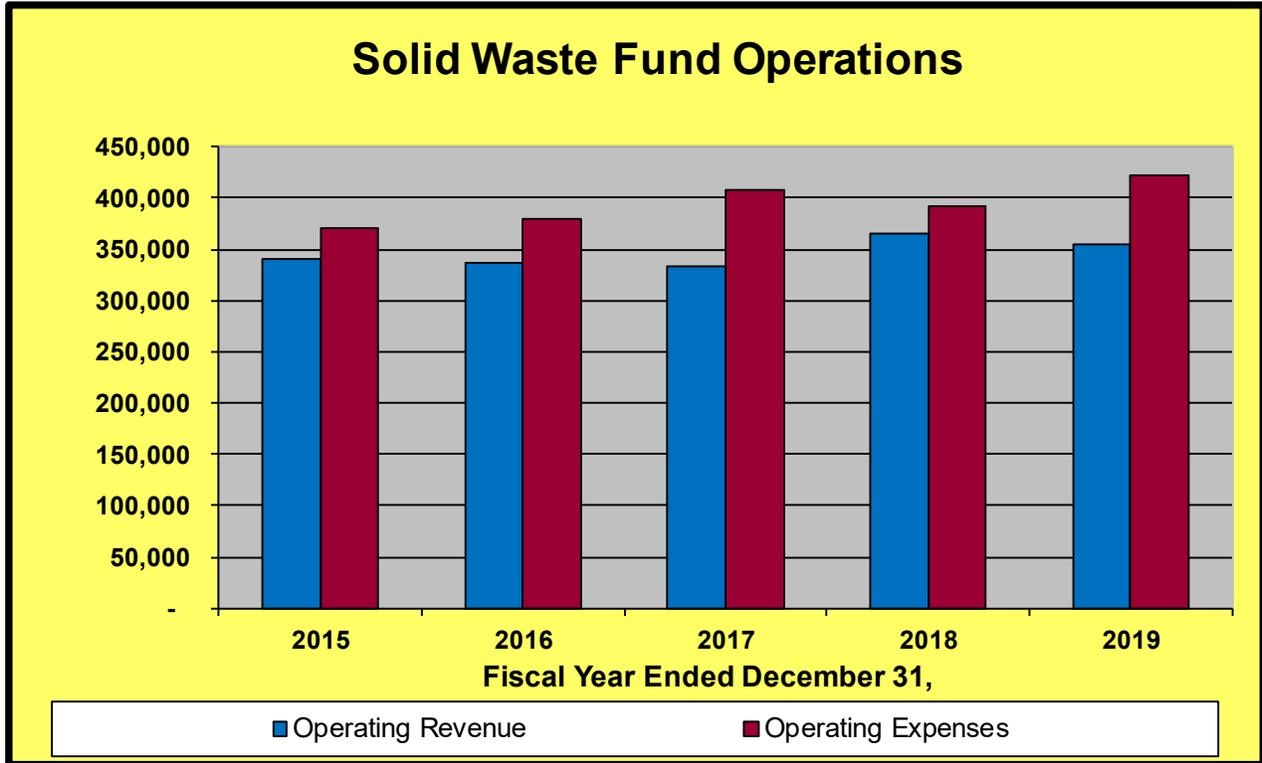


# City of Garden City, Georgia

## Annual Audit Agenda (AD&A)

December 31, 2019

For the year ended December 31, 2019, the City's Solid Waste Fund did not generate operating revenues sufficient to cover the costs of operations, resulting in an operating loss. The graph below shows a comparison of operating revenues and expenses for the last five (5) years.

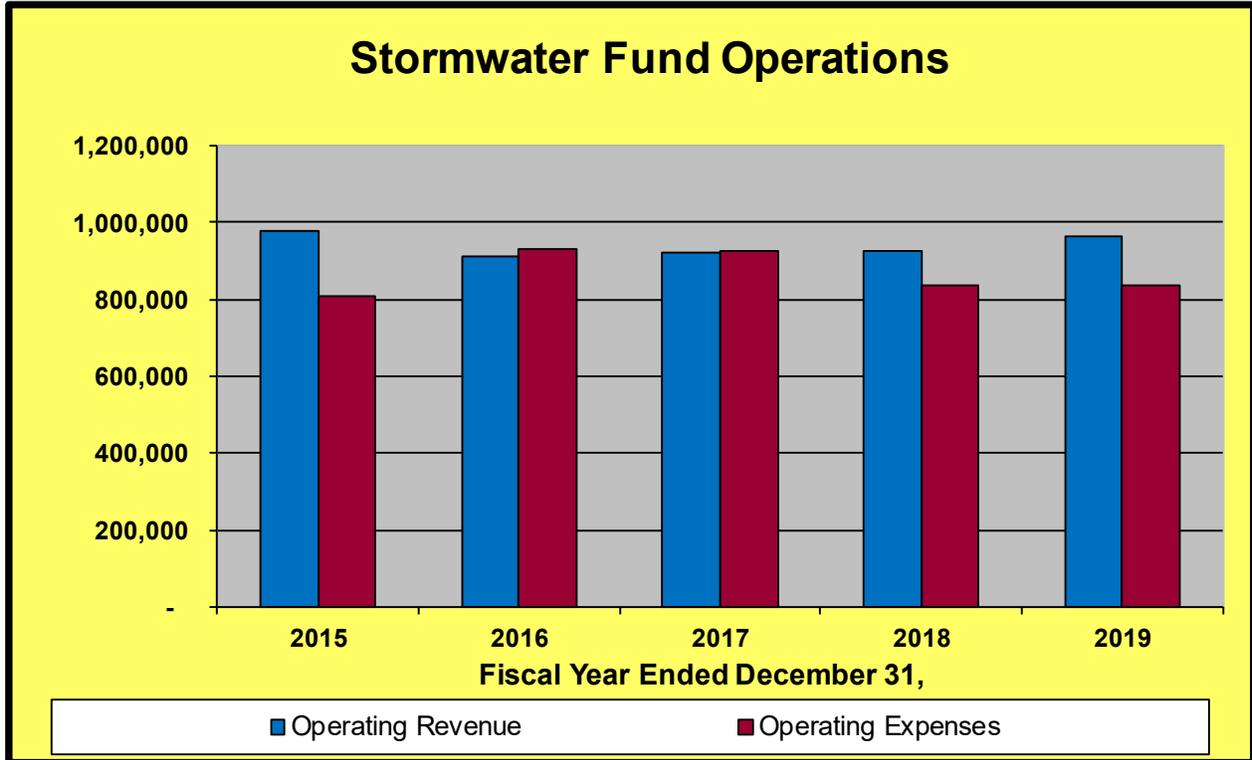


# City of Garden City, Georgia

## Annual Audit Agenda (AD&A)

December 31, 2019

For the year ended December 31, 2019, the City's Stormwater Fund generated operating revenues sufficient to cover the costs of operations. The graph below shows a comparison of operating revenues and expenses for the last five (5) years.

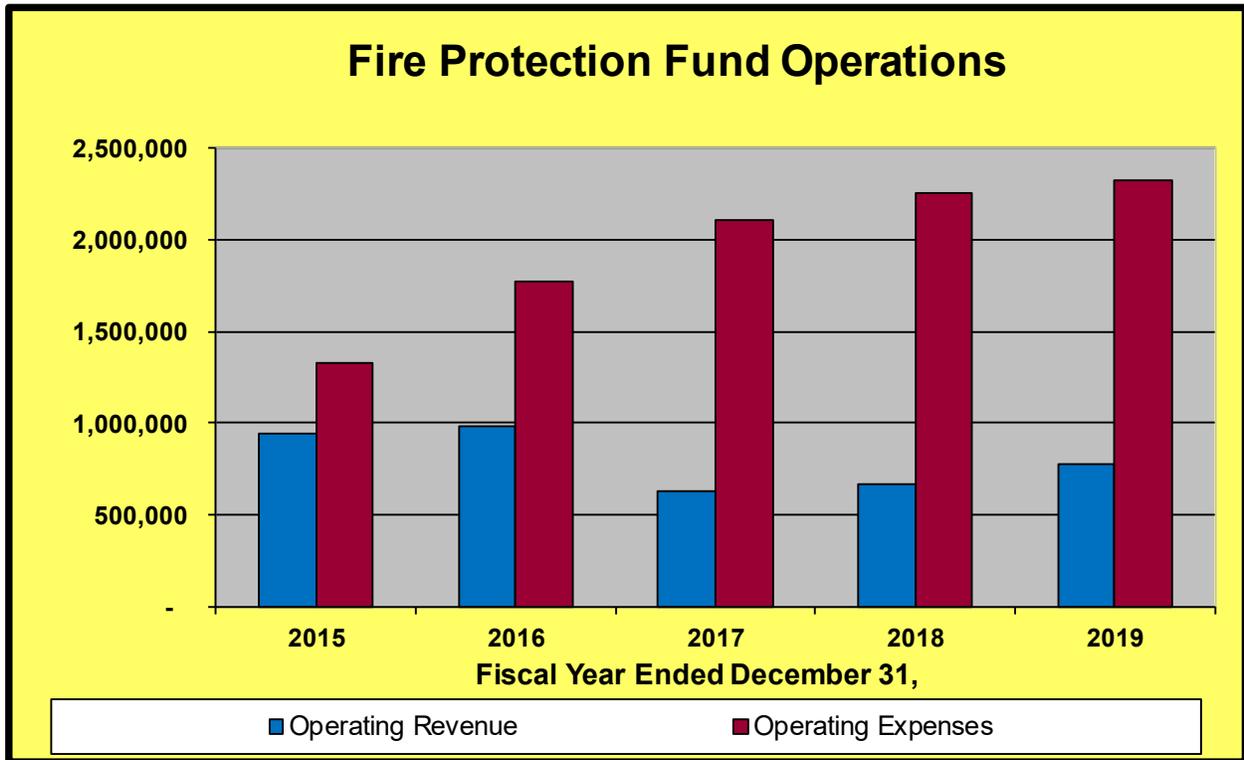


# City of Garden City, Georgia

## Annual Audit Agenda (AD&A)

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For the year ended December 31, 2019, the City's Fire Protection Fund did not generate operating revenues sufficient to cover the costs of operations resulting in an operating loss. The graph below shows a comparison of operating revenues and expenses for the last five (5) years.



# City of Garden City, Georgia

## *Annual Audit Agenda (AD&A)*

December 31, 2019

### COMPLIANCE REPORTS

**Yellow Book Report** - The Yellow Book Report is a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The tests of internal controls were those we determined to be required as a basis for designing our financial statement auditing procedures. Such tests also considered the City's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. In accordance with the respective standards, the report is **not** intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

### REQUIRED COMMUNICATIONS

#### The Auditor's Responsibility Under *Government Auditing Standards* and Auditing Standards Generally Accepted in the United States of America

Our audit of the financial statements of the City of Garden City, Georgia (the "City") for the year ended December 31, 2019, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statement presentation. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the City's internal control or compliance with laws and regulations.

# City of Garden City, Georgia

## *Annual Audit Agenda (AD&A)*

December 31, 2019

### **Accounting Policies**

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. There are several new accounting standards which will be required to be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the City's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The City's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

### **Management Judgments and Accounting Estimates**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspects of management's calculations in evaluating the City's significant accounting estimates. Estimates significant to the financial statements include such items as: the estimated lives of depreciable assets; actuarial assumptions and concepts relative to the benefit plans; deferred revenues; and the estimated allowance for uncollectible accounts.

### **Financial Statement Disclosures**

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements, and the accounting policies described above are included in those disclosures. The overall neutrality, consistency, and clarity of the disclosures was considered as part our audit and in forming our opinion on the financial statements.

### **Significant Difficulties Encountered in Performing the Audit**

We encountered no difficulties in dealing with management relating to the performance of the audit.

# City of Garden City, Georgia

## *Annual Audit Agenda (AD&A)*

December 31, 2019

### **Audit Adjustments**

During our audit of the City's financial statements as of and for the year ended December 31, 2019, we were required to record several audit adjustments. These adjustments have been delivered to the finance department and have been recorded on the books of the City, and are available for us to discuss at anytime.

### **Uncorrected Misstatements**

We had no passed adjustments.

### **Disagreements with Management**

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

### **Representation from Management**

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.

### **Management's Consultations with Other Accountants**

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

### **Significant Issues Discussed with Management**

There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

# City of Garden City, Georgia

## *Annual Audit Agenda (AD&A)*

December 31, 2019

### Independence

We are independent of the City, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the City.

# City of Garden City, Georgia

## Annual Audit Agenda (AD&A)

December 31, 2019

### OTHER ITEMS FOR COMMUNICATION TO MANAGEMENT AND BOARD

During our audit of the financial statements as of and for the year ended December 31, 2019, we noted other matters which we wish to communicate to you in an effort to keep the Government abreast of accounting matters that could present challenges in financial reporting in future periods.

#### 1) New Governmental Accounting Standards Board (GASB) Pronouncements



As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:

- a) **Statement No. 84, *Fiduciary Activities*** was issued in January 2017 and was effective for the first reporting period beginning after December 15, 2018 (meaning calendar year 2019). **However, on May 9, 2020, the GASB approved the issuance of Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which postponed the effective date of this pronouncement for one additional year.**

This statement establishes criteria for identifying fiduciary activities with a focus on: 1) whether a government is controlling the assets of the fiduciary activity; and, 2) the beneficiaries with whom a fiduciary relationship exists.

Further, this statement describes four (4) fiduciary funds that should be reported, if applicable: 1) pension and other employee benefit trust funds; 2) investment trust funds; 3) private-purpose trust funds; and 4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

- b) **Statement No. 87, *Leases*** was issued in June 2017 and was effective for the first reporting period beginning after December 15, 2019 (meaning calendar year 2020). **However, on May 9, 2020, the GASB approved the issuance of Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which postponed the effective date of this pronouncement for an additional 18 months.**

This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the principle that a lease is the financing of the right to use an underlying asset.

## City of Garden City, Georgia

### *Annual Audit Agenda (AD&A)*

December 31, 2019

Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

**Definition of a Lease:** A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the lease's guidance, unless specifically excluded in this statement.

**Lease Term:** The lease term is defined as the period during which a lessee has a non-cancelable right to use an underlying asset, plus the following periods, if applicable:

- Periods covered by a lessee's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessee will exercise that option;
- Periods covered by a lessee's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessee will not exercise that option;
- Periods covered by a lessor's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessor will exercise that option;
- Periods covered by a lessor's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessor will not exercise that option.

A fiscal funding or cancellation clause should affect the lease term only when it is reasonably certain that the clause will be exercised. Lessees and lessors should reassess the lease term only if one or more of the following occur:

- The lessee or lessor elects to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would not exercise that option;
- The lessee or lessor elects not to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would exercise that option;
- An event specified in the lease contract that requires an extension or termination of the lease takes place.

**Short-Term Leases:** A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being

## City of Garden City, Georgia

### *Annual Audit Agenda (AD&A)*

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exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

***Lessee Accounting:*** A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

***Lessor Accounting:*** A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

***Contracts with Multiple Components and Contract Combinations:*** Generally, a government should account for the lease and non-lease components of a lease as separate contracts. If a lease involves multiple underlying assets, lessees and lessors in certain cases should account for each underlying asset as a separate lease contract. To allocate the contract price to different components, lessees and lessors should use contract prices for individual components as long as they do not appear to be

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unreasonable based on professional judgment, or use professional judgment to determine their best estimate if there are no stated prices or if stated prices appear to be unreasonable. If determining a best estimate is not practicable, multiple components in a lease contract should be accounted for as a single lease unit. Contracts that are entered into at or near the same time with the same counterparty and that meet certain criteria should be considered part of the same lease contract and should be evaluated in accordance with the guidance for contracts with multiple components.

***Lease Modifications and Terminations:*** An amendment to a lease contract should be considered a lease modification, unless the lessee's right to use the underlying asset decreases, in which case it would be a partial or full lease termination. A lease termination should be accounted for by reducing the carrying values of the lease liability and lease asset by a lessee, or the lease receivable and deferred inflows of resources by the lessor, with any difference being recognized as a gain or loss. A lease modification that does not qualify as a separate lease should be accounted for by re-measuring the lease liability and adjusting the related lease asset by a lessee and re-measuring the lease receivable and adjusting the related deferred inflows of resources by a lessor.

***Subleases and Leaseback Transactions:*** Subleases should be treated as transactions separate from the original lease. The original lessee that becomes the lessor in a sublease should account for the original lease and the sublease as separate transactions, as a lessee and lessor, respectively.

A transaction qualifies for sale-leaseback accounting only if it includes a sale. Otherwise, it is a borrowing. The sale and lease portions of a transaction should be accounted for as separate sale and lease transactions, except that any difference between the carrying value of the capital asset that was sold and the net proceeds from the sale should be reported as a deferred inflow of resources or a deferred outflow of resources and recognized over the term of the lease.

A lease-leaseback transaction should be accounted for as a net transaction. The gross amounts of each portion of the transaction should be disclosed.

- c) **Statement 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*** was issued in March 2018 and is effective for reporting periods beginning after June 15, 2018 (meaning calendar year 2019). **However, on May 9, 2020, the GASB approved the issuance of Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which postponed the effective date of this pronouncement for one additional year.**

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This standard defines debt for disclosure purposes and adds disclosures related to debt (it does not reduce any previously required disclosures).

Under Statement 88, debt for disclosure purposes is defined as a liability that arises from a contractual obligation to pay cash (or other assets) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This would include, but is not limited to:

- Direct Borrowings: Entering into a loan agreement with a lender.
- Direct Placements: Issuing a debt security directly to an investor.

This excludes leases (except for contracts reported as a financed purchase) and accounts payable.

In addition to other disclosures related to debt, the notes to the financial statements should include:

- The amount of any unused lines of credit.
- Assets pledged as collateral for debt.
- Terms specified in the debt agreement related to significant:
  - Events of default with finance-related consequences
  - Termination events with finance-related consequences
  - Subjective acceleration clauses

- d) **Statement 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*** was issued in June 2018 and was effective for reporting periods beginning after December 15, 2019 (meaning calendar year 2020). **However, on May 9, 2020, the GASB approved the issuance of Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which postponed the effective date of this pronouncement for one additional year.**

This standard eliminates the requirement/ability to capitalize construction period interest costs as part of the cost of a capital asset in enterprise funds. This standard should be applied prospectively with no restatement. This standard can be early implemented as part of fiscal year 2020.

- e) **Statement 90, *Majority Equity Interests – An Amendment of GASB’s No. 14 and 61*** was issued in August 2018, and was effective for reporting periods beginning after December 15, 2018 (meaning calendar year 2019). **However, on May 9, 2020, the GASB approved the issuance of Statement No. 95, *Postponement of the Effective Dates of***

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***Certain Authoritative Guidance, which postponed the effective date of this pronouncement for one additional year.***

Under this standard, an equity interest is: a) a financial interest in a legally separate organization by the ownership shares of the organization's stock; or b) by otherwise having an explicit, measurable right to the net resources of the organization that is usually based on an investment of financial or capital resources by a government. An equity interest is explicit and measurable if: a) the government has a present or future claim to the net resources of the entity, and b) the method for measuring the government's share of the entity's net resources is determinable.

If the interest is deemed to be an investment under GASB No. 72, paragraph 64, then the interest should be reported as an investment and measured using the equity method. If the interest is held by a special-purpose government engaged in fiduciary activities, a fiduciary fund, or an endowment or permanent fund, then the amount should be measured at fair value. If interest is 100% of entity, then it is a component unit. We do not expect this new standard to have a significant effect on the Commission.

- f) **Statement No. 91, *Conduit Debt Obligations*** was issued in May 2019 and is effective for the first reporting period beginning after December 15, 2020, meaning for those with year ends of December 31, 2021 and beyond. **However, on May 9, 2020, the GASB approved the issuance of Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance, which postponed the effective date of this pronouncement for one additional year.***

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument meeting all of the following characteristics:

- There are at least three parties involved: 1) an issuer, 2) a third-party obligor, and 3) a debt holder (or a debt trustee);

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- The issuer and the third-party obligor are not within the same financial reporting entity;
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer;
- The third-party obligor (or its agent), not the issuer, ultimately receives the proceeds from the debt issuance;
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the

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issuer should recognize the entire capital asset and a deferred inflow of resources at the inception of the arrangement. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

**g) Statement No. 92, *Omnibus 2020*** was issued in January 2020 and is effective as follows:

- Upon the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- For fiscal years beginning after June 15, 2020 relative to the requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74.
- For reporting periods beginning after June 15, 2020 relative to the requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities.
- For government acquisitions occurring in reporting periods beginning after June 15, 2020. The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition.

**However, on May 9, 2020, the GASB approved the issuance of Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which postponed the effective date of this pronouncement for one additional year.**

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports.

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- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (“OPEB”) plan.
  - The applicability of Statements No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits.
  - The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements.
  - Measurement of liabilities (and assets, if any) related to asset retirement obligations (“AROs”) in a government acquisition.
  - Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
  - Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
  - Terminology used to refer to derivative instruments.
- h) Statement No. 93, *Replacement of Interbank Offered Rates*** was issued in March 2020 and is effective for reporting periods ending after December 31, 2021, meaning December 31, 2022 for the Government. **However, on May 9, 2020, the GASB approved the issuance of Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which postponed the effective date of this pronouncement for one additional year.**

As a result of global reference rate reform, the London Interbank Offered Rate (“LIBOR”) is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by:

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- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
  - Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
  - Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
  - Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
  - Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
  - Clarifying the definition of reference rate, as it is used in Statement 53, as amended.
- i) **Other Pending or Current GASB Projects.** As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:
- **Re-Examination of the Financial Reporting Model.** GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability. GASB anticipates issuing an initial due process document on this project by the end of 2018 with a final standard expected in early 2022.
  - **Conceptual Framework** is a constant matter being looked at by GASB. Current measurement focus statements (for governmental funds) to change to near-term financial resources measurement. May dictate a period (such as 60 days) for revenue and expenditure recognition. May expense things such as supplies and prepaid assets at acquisition. Will look into which balances (at all statement levels) are measured at acquisition and which need to be re-measured at year-end. Final standard is expected in 2021.
  - **Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in 2023.

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## FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

**Free Continuing Education.** We provide free continuing education (quarterly is the goal and objective) for all of our governmental clients. Each quarter we pick a couple of significant topics tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100 people per quarter. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope City staff and officials have been able to participate in this opportunity, and that it has been beneficial to you.

*“I’ve been a CPA for 32 years. Today’s CPE class by Mauldin & Jenkins has been the best of my career.” Terry Nall, CPA, City of Dunwoody (GA) Council Member*

*“They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization.” Laurie Puckett, CPA, CPFO, Gwinnett County (GA), Accounting Director*



Examples of subjects addressed in past quarters include:

- Accounting for Debt Issuances
- American Recovery & Reinvestment Act (ARRA) Updates
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- CAFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Closing Out and Audit Preparation
- Collateralization of Deposits and Investments
- Evaluating Financial and Non-Financial Health of a Local Government
- GASB No. 51, Intangible Assets
- GASB No. 54, Governmental Fund Balance (subject addressed twice)
- GASB No. 60, Service Concession Arrangements (webcast)
- GASB No. 61, the Financial Reporting Entity (webcast)
- GASB Nos. 63 & 65, Deferred Inflows and Outflows (webcast)
- GASB Nos. 67 & 68, New Pension Standards (presented several occasions)
- GASB No. 72, Fair Value Measurement and Application
- GASB No. 74 & 75, New OPEB Standards

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- GASB No. 77, Tax Abatement Disclosures
- GASB No. 87, Leases
- GASB Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Information Technology (IT) Risk Management
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Segregation of Duties
- Single Audits for Auditees
- SPLOST Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit



**Governmental Newsletters.** We periodically produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are intended to keep you informed of current developments in the government finance

environment.

In the past several years, the following topics have been addressed in our monthly newsletters:

- American Recovery & Reinvestment Act (ARRA) Information and Issues
- Are Your Government's Funds Secure?
- Capitalization of Interest
- Changes in FDIC Deposit Insurance Coverage
- Changes on the Horizon for OMB Circular A-133
- Cybersecurity Awareness
- Deposit Collateralization
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- Form PT 440
- GASB Invitation to Comment – the New Financial Reporting Model

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- GASB No. 54, Governmental Fund Balance
- GASB No. 54, Governmental Fund Balance Note Disclosure Requirements
- GASB No. 60, Service Concession Arrangements
- GASB No. 67, New Pension Standard
- GASB Nos. 63 & 65, Deferred Inflows & Outflows
- GASB No. 68 Allocations
- GASB No. 72, Fair Value, It is Not Totally About Disclosure
- GASB Nos. 74 & 75, Other Post-Employment Benefits (OPEB)
- GASB No. 77, Abatements – Go Viral with GASB 77
- GASB No. 87, Leases
- GASB No. 89, Accounting for Interest Cost Incurred Before the End of Construction
- IRS Delays Implementation of 3% Withholding on Payments for Goods and Services
- OMB A-133 Compliance Supplements
- OMB Revisions to A-133
- OPEB, What You Need to Know
- Public Funds and Secure Deposit Program
- Re-Examination of the GASB 34 Reporting Model
- Rotating or Not Rotating Auditors
- Property Tax Assessments
- Refunding Debt
- Sales & Use Taxes on Retail Sales of Jet Fuel
- Sales Tax Collections and Remittances by the State
- SAS Clarity Standards and Group Audits
- Single Audit, including Uniform Guidance (several)
- Social Security Administration (SSA) Incentive Payments
- Special Purpose Local Option Sales Taxes (SPLOST) Expenditures
- Supplemental Social Security for Inmates
- The New Tax Cuts and Jobs Act – Impact on Bond Refunding
- The Return of the Component Unit – GASB 61
- Uniform Guidance & New Procurement Requirements
- What's Happening with Property Tax Assessments

**Communication.** In an effort to better communicate our free continuing education plans and newsletters, please email Paige Vercoe at [pvercoe@micpa.com](mailto:pvercoe@micpa.com) (send corresponding copy to [medwards@micpa.com](mailto:medwards@micpa.com)), and provide individual names, mailing addresses, email addresses and phone numbers of anyone you wish to participate and be included in our database.

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## CLOSING

If you have any questions regarding any of the items set forth in this memorandum, we will be pleased to discuss them with you at your convenience.

This information is intended solely for the use of the City Commission and management, and others within the City's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve the City of Garden City, Georgia and look forward to serving the City in the future. Thank you.



# Revenue & Expenditures Report

## As of August 31, 2020

**To:** The Honorable Mayor Bethune and Garden City Council Members

**From:** Finance Director / Clerk of Council

**Date:** 9/18/20

**Re:** **Revenue & Expenditures Report as of August 31, 2020**

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We are pleased to provide you with the Revenue & Expenditures Report for the period of August 1 – August 31, 2020. The following budget/financial summaries are included in this report:

- General Fund Detail Summary
- Fire Protection Fund Detail Summary
- Stormwater Fund Detail Summary
- Sanitation Fund Detail Summary
- Water & Sewer Fund Detail Summary
- Contracts & Agreements YTD Expenditure Summary
- Capital Improvement Projects YTD Expenditure Summaries (includes SPLOST FUND)
- Bank Account Reconciliations Summary
- Available Cash Trend Analysis

**Report Format and Presentation:**

- The report compares budget to actual for revenues and expenditures on a monthly, quarterly and year-to-date basis.
- The information contained in this report is compiled directly from the City's financial system and budget monitoring system.
- In an effort to provide City Council with timely and accurate financial information, we will be closing out the months by the 15<sup>th</sup> of the following month.
- We will prepare the report each month for distribution to you by the last regularly scheduled workshop meeting of each month.
- We will present the report to City Council at the last regularly scheduled workshop meeting of each month.

As we go forward, we will continue to enhance the content and presentation of the report. Our ultimate goal is to provide timely and accurate reporting of financial information.

We look forward to your input.

Respectfully submitted,  
Rhonda Ferrell-Bowles  
Finance Director / Clerk of Council

## Financial Performance Summary

The purpose of the financial performance summary is to provide a brief overview of the City's financial performance for the period of August 1 – August 31, 2020.

### General Fund

- As of August 31, 2020, the General Fund revenues total \$5,728,745 and the General Fund expenditures total \$5,455,473 (includes the transfer to Fire Protection Fund), resulting in revenues exceeding expenditures for a **net surplus of \$273,272** as reflected in the below General Fund Summary table in the **YTD column**.
- The net surplus is attributed to the first phase of CARES Act reimbursement for COVID-19 related expenses as well as personnel, operating, and capital expenditures being held below budget due to the impact of COVID-19 on the General Fund budget.
- As reflected in the below General Fund Summary table in the **Budget Variance column and Projected Year-end column**, the project year-end **net surplus of \$278,668** in the General Fund is attributed to revenues (i.e. LOST, fines & forfeitures, charges for services, etc.) anticipated to come in below budget targets as a result of to the COVID-19 pandemic and expenditures being held below budget levels to offset the reduction in revenue. Staff is continuing to closely monitor the impact that the COVID-19 pandemic is having on the City's General Fund budget and will apprise City Council of any potential budget amendments needed during the fourth quarter of 2020.

### General Fund Summary Table

GENERAL FUND						
	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected	\$ Change	% Change
<b>Revenues</b>						
General Fund Operating Revenue	9,195,423	5,728,745	(3,466,678)	9,170,449	(24,974)	0%
<b>Operating Revenues</b>	<b>9,195,423</b>	<b>5,728,745</b>	<b>(3,466,678)</b>	<b>9,170,449</b>	<b>(24,974)</b>	<b>0%</b>
Appropriation of Prior Year's Fund Balance	957,611	-	-	-	(957,611)	
<b>General Fund Revenue Total</b>	<b>10,153,034</b>	<b>5,728,745</b>	<b>(4,424,289)</b>	<b>9,170,449</b>	<b>(982,585)</b>	<b>-10%</b>
<b>Operating &amp; Capital Expenditures</b>						
Legislative	\$ 82,750	\$ 48,717	\$ 34,033	73,475	(9,275)	-11%
Executive	405,759	280,915	124,844	398,600	(7,159)	-2%
Information Technology/ Bldg. Maint.	655,025	339,012	316,013	626,250	(28,775)	-4%
Finance	226,457	78,473	147,984	161,760	(64,697)	-29%
Human Resources	179,960	101,865	78,095	168,090	(11,870)	-7%
Municipal Court	100,000	52,060	47,940	86,500	(13,500)	-14%
Police	4,390,054	2,553,696	1,836,358	3,916,557	(473,497)	-11%
Emergency Management	11,000	600	10,400	5,500	(5,500)	-50%
Public Works	1,074,350	546,608	527,742	899,025	(175,325)	-16%
Fleet Maintenance	189,821	67,878	121,943	98,950	(90,871)	-48%
Senior Center	199,975	88,576	111,399	155,400	(44,575)	-22%
Parks and Recreation	1,049,200	464,229	584,971	759,995	(289,205)	-28%
Planning, Zoning & Building	395,540	235,973	159,567	357,431	(38,109)	-10%
<b>Operating &amp; Capital Expenditures</b>	<b>\$ 8,959,891</b>	<b>\$ 4,858,602</b>	<b>\$ 4,101,289</b>	<b>7,707,533</b>	<b>(1,252,358)</b>	<b>-14%</b>
<b>Transfers Out</b>						
Transfer Out From General Fund to Fire Protection Fund	1,193,143	596,871	596,272	1,184,248	(8,895)	-1%
<b>Transfers Out</b>	<b>\$ 1,193,143</b>	<b>\$ 596,871</b>	<b>\$ 596,272</b>	<b>1,184,248</b>	<b>(8,895)</b>	<b>-1%</b>
<b>GENERAL FUND BUDGET TOTAL</b>	<b>\$ 10,153,034</b>	<b>\$ 5,455,473</b>	<b>\$ 4,697,561</b>	<b>8,891,781</b>	<b>(1,261,253)</b>	<b>-12%</b>
<b>Net Surplus (Loss)</b>	<b>\$ -</b>	<b>\$ 273,272</b>		<b>278,668</b>		

## Enterprise Funds:

### Fire Protection Fund

- As of August 31, 2020, the Fire Protection revenues total \$1,245,871 (fire fees plus transfer in from general fund) and the Fire Protection expenditures total \$1,389,398. This resulted in expenditures exceeding revenues for a **net surplus (loss) of (\$143,527)** as reflected in the Fire Protection Fund Summary table in the **YTD column**.
- The net loss is mostly attributed to costs associated with vehicle repairs and equipment replacement (i.e. mobile radios, etc.).
- As reflected in the below Fire Protection Fund Summary table in the **Budget Variance column and Projected Year-end column**, the Fire Protection Fund's performance is the result of revenues remaining relatively consistent with budget targets and expenditures mostly being held below budget levels. As such, the Fire Protection Fund is operating as expected thus far in 2020.

### Fire Protection Fund Summary Table

<u>Fire Protection Fund</u>						
	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected	\$ Change	% Change
<b>Revenue</b>						
Operating Revenue	751,500	496,585	(254,915)	745,700	(5,800)	-1%
<b>Operating Revenues</b>	<b>751,500</b>	<b>496,585</b>	<b>(254,915)</b>	<b>745,700</b>	<b>(5,800)</b>	<b>-1%</b>
Transfer in from SPLOST Fund	170,010	152,715	(17,295)	152,715	(17,295)	-10%
Transfer in from General Fund	1,193,143	596,571	(596,572)	1,184,248	(8,895)	-1%
<b>Transfer In From Other Funds</b>	<b>1,363,153</b>	<b>749,286</b>	<b>(613,867)</b>	<b>1,336,963</b>	<b>(26,190)</b>	<b>-2%</b>
<b>Revenue Total</b>	<b>2,114,653</b>	<b>1,245,871</b>	<b>(868,782)</b>	<b>2,082,663</b>	<b>(31,990)</b>	<b>-2%</b>
<b>Expenditures</b>						
Operating	2,114,653	1,361,630	753,023	2,054,895	(59,758)	-3%
Capital Outlay Expenditures	-	27,768	(27,768)	27,768	27,768	-100%
<b>Operating &amp; Capital Expenditures Subtotal</b>	<b>2,114,653</b>	<b>1,389,398</b>	<b>725,255</b>	<b>2,082,663</b>	<b>(31,990)</b>	<b>-2%</b>
<b>Operating &amp; Capital Budget Total</b>	<b>2,114,653</b>	<b>1,389,398</b>	<b>725,255</b>	<b>2,082,663</b>	<b>(31,990)</b>	<b>-2%</b>
<b>Net Surplus (Loss)</b>	<b>-</b>	<b>(143,527)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Stormwater Fund

- As of August 31, 2020, the Stormwater revenues total \$660,289 and the Stormwater expenditures total \$623,347. This resulted in revenues exceeding expenditures for a **net surplus of \$36,942** as reflected in the Stormwater Fund Summary table in the **YTD column**.
- As reflected in the below Stormwater Fund Summary table in the **Budget Variance column and Projected Year-end column**, the Stormwater Fund's projected performance is the result of revenues remaining relatively consistent with budget targets and expenditures being held below budget levels. As such, the Stormwater Fund is operating as expected thus far in 2020.

### Stormwater Fund Summary Table

<u>Stormwater Fund</u>						
	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected	\$ Change	% Change
<b>Revenue</b>						
<b>Revenue</b>	927,585	660,289	(267,296)	979,500	51,915	6%
<b>Total Revenue</b>	<b>927,585</b>	<b>660,289</b>	<b>(267,296)</b>	<b>979,500</b>	<b>51,915</b>	<b>6%</b>
<b>Expenditures</b>						
Operating	902,685	489,921	412,764	786,992	(115,693)	-13%
Capital Improvement Expenditures	24,900	133,426	(108,526)	133,726	108,826	
<b>Total Operating &amp; Capital Expenditures</b>	<b>927,585</b>	<b>623,347</b>	<b>304,238</b>	<b>920,718</b>	<b>(6,867)</b>	<b>-1%</b>
<b>Total Expenditures</b>	<b>927,585</b>	<b>623,347</b>	<b>304,238</b>	<b>920,718</b>	<b>(6,867)</b>	<b>-1%</b>
<b>Net Surplus (Loss)</b>	<b>-</b>	<b>36,942</b>	<b>-</b>	<b>58,782</b>	<b>-</b>	<b>-</b>

### Sanitation Fund

- As of August 31, 2020, the Sanitation revenues total \$283,973 (includes transfer from Stormwater Fund) and the Sanitation expenditures total \$251,992. This resulted in revenues exceeding expenditures for a **net surplus of \$31,981**, as reflected in the Sanitation Fund Summary table in the **YTD column**.
- As reflected in the below Sanitation Fund Summary table in the **Budget Variance column and the Projected Year-end column**, the Sanitation Fund's projected performance is the result of revenues remaining relatively consistent with budget targets and expenditures being held below budget levels. As such, the Sanitation Fund is operating as expected thus far in 2020.

### Sanitation Fund Summary Table

<b>Sanitation Fund</b>						
Expenditure Description	2019 Adopted	YTD as of 8/31/20	Variance	2020 Projected	\$ Change	% Change
<b>Revenue</b>						
Revenue	396,262	263,973	(132,289)	395,509	(753)	0%
Transfer in From Stormwater Fund	30,000	20,000	(10,000)	30,000	-	0%
<b>Total Revenue</b>	<b>426,262</b>	<b>283,973</b>	<b>(142,289)</b>	<b>425,509</b>	<b>(753)</b>	<b>0%</b>
<b>Expenditures</b>						
Operating	401,262	233,997	167,265	398,998	(2,264)	-1%
Dry Trash Disposal	25,000	17,995	7,005	25,000	-	0%
<b>Total Expenditures</b>	<b>426,262</b>	<b>251,992</b>	<b>174,270</b>	<b>423,998</b>	<b>(2,264)</b>	<b>-1%</b>
<b>Net Surplus (Loss)</b>	<b>-</b>	<b>31,981</b>		<b>1,511</b>		

### Water & Sewer Fund

- As of August 31, 2020, the Water/Sewer revenues total \$3,465,087 and the Water/Sewer expenditures total \$2,246,301. This resulted in revenues exceeding expenses for a **net surplus of \$1,218,786** as reflected in the below Water/Sewer Fund Summary table in the YTD column.
- As reflected in the below Water/Sewer Fund Summary table in the **Budget Variance column and Projected Year-end column**, the Water/Sewer Fund's projected performance is the result of revenues remaining relatively consistent with budget targets and expenditures being held below budget levels. As such, the Water/Sewer Fund is operating as expected thus far in 2020.

### Water & Sewer Fund Summary Table

<b>Water/Sewer Fund</b>						
Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected	\$ Change	% Change
<b>Revenue</b>						
Operating Revenue	4,193,729	3,465,087	(728,642)	5,125,664	931,935	22%
GEFA Loan Proceeds	475,000	-	475,000	-	(475,000)	-100%
FEMA Reimbursement	675,000	-	675,000	-	-	-100%
<b>Total Revenue</b>	<b>5,343,729</b>	<b>3,465,087</b>	<b>(1,878,642)</b>	<b>5,125,664</b>	<b>(218,065)</b>	<b>-4%</b>
<b>Operating Expenditures:</b>						
Wastewater Treatment & Collection	1,104,100	646,197	457,903	1,009,122	(94,978)	-9%
Water Treatment	529,985	271,863	258,122	517,985	(12,000)	-2%
W/S Distribution, Billing & Repair	1,579,012	709,509	869,503	1,607,810	28,798	2%
Debt Service	776,280	230,741	545,539	796,280	20,000	3%
<b>Total Operating Expenditures</b>	<b>3,989,377</b>	<b>1,858,310</b>	<b>2,131,067</b>	<b>3,931,197</b>	<b>(58,180)</b>	<b>-1%</b>
<b>Capital Improvement Project Expenditures</b>						
WWTP Headworks Replacement	500,000	-	500,000	100,000	(400,000)	
GPA Joint Force Main Relocation	100,000	-	100,000	280,500	180,500	
SCADA System Replacement	350,000	-	350,000	175,000	(175,000)	
Town Center Irrigation System	277,000	-	277,000	-	(277,000)	
Nelson Bishop Sewer Line Replacement	-	348,571	(348,571)	348,571	348,571	
Machinery - W/S Repair	28,681	-	28,681	-	(28,681)	
Vehicles	98,671	39,420	59,251	139,000	40,329	
<b>Total Capital Expenditures</b>	<b>1,354,352</b>	<b>387,991</b>	<b>966,361</b>	<b>1,043,071</b>	<b>(311,281)</b>	
<b>Total Expenditures</b>	<b>5,343,729</b>	<b>2,246,301</b>	<b>3,097,428</b>	<b>4,974,268</b>	<b>(369,461)</b>	<b>-7%</b>
<b>Net Surplus (Loss)</b>	<b>-</b>	<b>1,218,786</b>		<b>151,396</b>		

# Contracts & Agreements YTD Expenditure Summaries

## General Fund Contracts & Agreements YTD Expenditure Summary

Contracts & Agreements Summary		2020	2020	2020	
Fund / Department	Service Provider Contract/Agreement	Adopted Budget	Expenditures August	YTD as of 8/31/20	Service Contract/Agreement Description
<b>General Fund</b>					
<b>Executive</b>					
100-1300-523601	Chatham County Tax Commissioner				Property Tax - Telfair Pl. (Tyson Property Purchase)
100-1300-523601	Mail Finance Inc. (Mail Machine)				Quarterly Postage Machine Lease Payment
100-1300-523601	MPC				LUCA/SAGIS Contract / Annual Dues
100-1300-523601	Mandel Design				Town Center Project Design
100-1300-523602	Shred-It USA				Shredding Services
100-1300-523602	Waste Management				Monthly Fees for 8-Yard Dumpster City Hall
100-1300-523602	Secure Climate Storage				Monthly Storage Unit Rental Fees (015, 044, 208)
100-1300-523602	Cintax				Medical Supplies Cabinet
100-1300-523602	Utility Management Services				Services Utility Bill audit/monitoring
<b>Expenditures - Executive</b>		<b>45,000</b>	<b>1,832</b>	<b>23,329</b>	
<b>IT/IS</b>					
100-1410-523601	Kyocera Copiers Contract				Service/Maint. Agreement
100-1410-523601	Automated Business Resources				Lease Agreement for Executive Copier
100-1410-523601	Fortitied				Server Service/Maint. Agreement
100-1410-523601	Kervin Goss				Editing of City Council Meetings
100-1410-523601	ThinkGard				Courtroom/Chambers Service/Maint. (sound system)
100-1410-523601	Schaffner Cleaning Service				Monthly Cleaning Services for City Hall & Public Works
<b>Expenditures - IT</b>		<b>150,000</b>	<b>4,545</b>	<b>94,545</b>	
<b>Finance</b>					
100-1510-523601	Chatham County Finance				Off-site Document Storage Unit Payment
100-1510-523601	AVENU Insights				Business License/Occ. Tax Renewals
100-1510-523601	Capital Software				Business License/Occ. Tax Software Maint/Tech Support
100-1510-523601	Coomer Commer & Routhier				2018 Yr-End Closeout / Audit Prep Assistance
100-1510-523601	Immigration Enforcement (SAVE Program)				Monthly Fees SAVE Program
<b>Expenditures - Finance</b>		<b>25,000</b>	<b>390</b>	<b>7,059</b>	
<b>Human Resources</b>					
100-1540-523601	InterFlex Payment LLC				Monthly FSA Medical Spending Acct. Fees & COBRA
100-1540-523601	GMEBS Retirement Trust Fund				Cost Study - Retiree Medical Benefits (\$1,500)
100-1540-523601	iSolved				Employee Time Keeping System
100-1540-523601	ADP				Payroll Processing System
<b>Expenditures - HR</b>		<b>20,350</b>	<b>258</b>	<b>14,053</b>	
<b>Police</b>					
100-3200-523600	CINTAS Corporation				Medical Supplies
100-3200-523600	Coastal Ice Machines				Monthly Ice Machine Rental/Service
100-3200-523600	Georgia Emergency Associates				Drug Screens & Pre-Employment Physicals
100-3200-523600	Shred-it USA				Shredding Services
100-3200-523600	Coca Cola Bottling Co.				Coke Products PD Breakroom Dispensers
100-3200-523600	Culligan Water				5 Gallon Water Bottles.
100-3200-523600	Georgia Association of Chiefs of Police				State Certification Annual Fee
100-3200-523600	AT&T				Monthly Service for GCIC
100-3200-523600	Tyler Technologies				Municipal Court System Annual Fee Service/Maint.
100-3200-523600	Georgia Bureau of Investigation				Security Checks for New Hires
100-3200-523600	Windover Water				5 Gallon Water Bottles
100-3200-523600	Georgia Dept. of Motor Vehicle				Police Vehicle Tag Renewals
<b>Expenditures - Police</b>		<b>80,050</b>	<b>2,961</b>	<b>59,776</b>	
<b>Public Works</b>					
100-4100-523601	Verizon Connect Fleet				PW Vehicle Tracking System
100-4100-523601	GMC				GIS Services for Public Works (Streets, mapping, etc.)
100-4100-523601	Occupational Health Centers				Drug Screens, Pre-Employment Physicals, Accidents
100-4100-523601	Georgia Power				Lighting Maintenance/Repair Service Agreement
<b>Expenditures - Public Works</b>		<b>20,000</b>	<b>3,425</b>	<b>13,487</b>	
<b>Fleet Maintenance</b>					
<b>Expenditures - Fleet Maintenance</b>		<b>300</b>	<b>-</b>	<b>-</b>	Annual Certification
<b>Senior Center</b>					
100-5500-523601	ADT Security Services				Monthly Security Fees for Sr. Ctr.
<b>Expenditures - Senior Center</b>		<b>2,500</b>	<b>54</b>	<b>476</b>	
<b>Parks &amp; Recreation</b>					
100-6100-523601	Sharon Jacoby				Gymnastics Instructor - Gymnastic Classes
100-6100-523601	ADT Security Services				Monthly Security Fees for Gym
100-6100-523601	TruTech				Monthly Pest Control for Gym
100-6100-523601	Kyocera Copier				Copiers Service/Maint. Agreement
100-6100-523601	Yates Astro				Pest Control Services
100-6100-523601	Waste Management				Monthly Fees for 8 Yard Dumpster
<b>Expenditures - Parks &amp; Recreation</b>		<b>27,000</b>	<b>1,935</b>	<b>16,936</b>	
<b>Planning &amp; Zoning</b>					
100-7400-523601	Secure Climate Storage				Monthly Storage Unit Rental Fees
100-7400-523601	Chatham County				Monthly Storage Unit Rental Fees
100-7400-523601	Inspections Wellmaker				Inspection Services
100-7400-523601	Tyler Technologies				Energov.Software Maintenance / Support
100-7400-523601	GMC				GIS Services for Planning & Zoning (Floodplain, etc.)
<b>Expenditures - Planning &amp; Zoning</b>		<b>36,000</b>	<b>5,540</b>	<b>33,971</b>	
<b>Expenditures - General Fund</b>		<b>406,200</b>	<b>20,940</b>	<b>263,633</b>	

## Contracts & Agreements YTD Expenditure Summaries

### Enterprise Funds Contracts & Agreements YTD Expenditure Summaries

Contracts & Agreements Summary		2020	2020	2020	
Fund / Department	Service Provider Contract/Agreement	Adopted Budget	Expenditures August	YTD as of 8/31/20	Service Contract/Agreement Description
<b>Fire Protection Fund</b>					
575-3500-523601	Air Gas Inc.				Cylinder Rentals
575-3500-523601	Southside Fire				Fire Protection Service Fees
575-3500-523601	GMC				GIS Service Fire Protection (Pre-planning, mapping, etc.)
575-3500-523601	Coastal Air Tech Maintenance Renewal				Fire Stations AC/HVAC Service Maintenance
575-3500-523601	Target Solutions Learning LLC				Annual Scription Fees for Training
575-3500-523601	Advanced Door Systems				Fire Station Bay Door Service Maintenance
<b>Expenditures - Fire Protection Fund</b>		<b>69,400</b>	<b>-</b>	<b>39,890</b>	
<b>Stormwater Fund</b>					
555-4250-523601	Kyoera Copier				Copier Service/Maint. Agreement
555-4250-523604	GMC				GIS Services for SW (Drainage, easements, etc.)
<b>Expenditures - Stormwater Fund</b>		<b>4,000</b>	<b>-</b>	<b>-</b>	
<b>Sanitation Fund</b>					
540-4520-523601	Waste Management				Garbage/Recycling Collection Services
<b>Expenditures - Sanitation Fund</b>		<b>401,250</b>	<b>318</b>	<b>233,983</b>	
<b>Water/Sewer Fund</b>					
<b>Wastewater</b>					
505-4330-523601	Nexair				Welding Tank Rentals
	Naturchem				Weed Control
	Terminex				Termite Control
	Tyco				Alarm System
	Cintas				Medical Cabinet Supplies
	Georgia Central Railway				W/S Lines Railroad Crossing Fees
<b>Wastewater</b>		<b>15,000</b>	<b>497</b>	<b>9,235</b>	
<b>Water Treatment</b>					
505-4430-523601	Utility Services				Maint. Water Tanks (Chat. Pkwy, Rommel Ave, etc.)
	Evoqua				Water - Lab Testing
	Baker Technical				Flow Meter Calibration Maint. Services
<b>Water Treatment</b>		<b>80,985</b>	<b>5,431</b>	<b>30,299</b>	
<b>W/S Repair</b>					
505-4440-523601	Verizon Connect Fleet				W/S Repair Vehicles Tracking
	Savannah Revenue Dept.				Services for Dean Forest Road
	Chatham County Finance				Off Site storage unit rental
	Horizon Staffing				Service for Temp Labor
	Penn Credit				Collection Services for utility accounts
	GMC				GIS Services for W/S (water/sewer mapping, etc.)
<b>W/S Distribution, Billing &amp; Repair</b>		<b>65,612</b>	<b>7,283</b>	<b>44,392</b>	
<b>Expenditures - W/S Fund</b>		<b>161,597</b>	<b>13,212</b>	<b>83,926</b>	
<b>Total All Funds</b>		<b>1,042,447</b>	<b>34,470</b>	<b>621,431</b>	

## Capital Improvement Projects (CIP) YTD Funding Summaries

### General Fund & Enterprise Funds - CIP Summaries

Capital Improvement Projects (CIP) Summary (General Fund & Enterprise Funds)						
Fund / Department	Capital Improvement Project	2020	2020	Budget	2020	Status
		Budget	YTD as of 8/31/20	Variance	Projected	
<b>GENERAL FUND</b>						
Executive	Zoning & Code Enforcement Code Update (Est. \$65,000)	-	-	-	-	Pending Available FY20 Funds
Executive	Commercial Corridor Design Guidelines (Est. \$25,000)	-	-	-	-	Pending Available FY20 Funds
Executive	GDOT Beautification Landscaping Grant (Hwy 307/Dean Forest) Median	-	8,444	(8,444)	8,500	Project Completed FY19. Invoiced FY20
IT/IS	Completion of Security Camera Replacement (Est. \$25,000)	25,000	14,948	10,052	15,000	Project nearing completion.
IT/IS	Server Upgrades (Est. \$45,000)	45,000	-	45,000	-	Pending Available FY20 Funds
IT/IS	Audio/Visual Upgrades (\$20,000)	20,000	-	20,000	-	Pending Available FY20 Funds
Police	Replacement of (10) Laptops for PD Cars (Grant Reimbursement)	-	20,000	(20,000)	20,000	Project Completed.
Police	New K9 (LLEBG Grant Reimbursement)	-	12,000	(12,000)	12,000	Project Completed.
Public Works	Paving Management System Plan (Est. \$70,000)	-	-	-	-	Pending Available FY20 Funds
Public Works	(1) Ford F-150 Crew Cab (Est. \$27,250)	27,250	-	27,250	-	Pending Available FY20 Funds
Fleet Maintenance	Twin Post Challenger Lift (Est. \$7,902)	7,902	-	7,902	-	Eliminated due to outsourcing of Fleet Maint.
Fleet Maintenance	Tire Changer (Est. \$6,419)	6,419	-	6,419	-	Eliminated due to outsourcing of Fleet Maint.
Parks & Recreation	Fencing/Backstops @ Bazemore Park Ball Fields (Phase III)	25,000	-	25,000	-	Pending Available FY20 Funds
Parks & Recreation	Hwy. 80 Recreation Site Engineering & Design	175,000	-	175,000	-	Pending Available FY20 Funds
Parks & Recreation	PTO-60 Power Turf Renovator (Est. \$13,000)	13,000	12,995	5	13,000	Project Completed.
Planning & Zoning	Partitions for additional office space (Est. \$7,500)	7,500	-	7,500	-	Eliminated due to personnel changes within the dept.
<b>Capital Outlay - General Fund Total</b>		<b>352,071</b>	<b>68,387</b>	<b>283,684</b>	<b>68,500</b>	
<b>FIRE PROTECTION FUND</b>						
Fire	Replacement of Fire Hose (Est. \$8,800)	8,800	-	8,800	-	Small Equipment - Pending
Fire	Replacement of Face Masks (Est. \$8,100)	8,100	-	8,100	-	Small Equipment - Pending
Fire	Replacement of SCBA Bottles (Est. \$6,550)	6,550	5,390	1,160	5,400	Project Completed.
Fire	Replacement of Motorola Mobile Radios	-	27,768	27,769	28,000	Approved 7/15/19. Completed / Invoiced FY20.
<b>Capital Outlay - Fire Protection Fund Total</b>		<b>23,450</b>	<b>33,158</b>	<b>18,060</b>	<b>33,400</b>	
<b>STORMWATER FUND</b>						
Public Works	(2) Riding Lawn Mowers	19,400	-	19,400	-	Pending Available FY20 Funds / Contract Labor
Public Works	(1) Dump Trailer	5,500	-	5,500	-	Pending Available FY20 Funds / Contract Labor
Public Works	(1) Crew Cab Truck	-	27,700	(27,700)	28,000	Approved 11/18/19. Delivered/Invoiced FY20
Public Works	Chatham Villa Drainage Improvements	-	105,726	(105,726)	105,726	Approve project 10/21/29. Nearing Completion.
<b>Capital Outlay - Stormwater Fund Total</b>		<b>24,900</b>	<b>133,426</b>	<b>(108,526)</b>	<b>133,726</b>	
<b>WATER/SEWER FUND</b>						
Wastewater	WWTP Headworks Replacement	500,000	-	500,000	-	Bid Process
Wastewater	GPA Joint Force Main Relocation	100,000	-	100,000	-	Project initiated in FY19 - Ongoing
Water Treatment	SCADA System Replacement	350,000	-	350,000	-	Pending
W/S Repair	Trash Water Pump (Est. \$10,456.32)	10,456	-	10,456	-	Pending
W/S Repair	Sewer Inspection Camera (\$18,225)	18,225	-	18,225	-	Pending
W/S Repair	FY20 (1) Heavy Duty Tool Truck	55,171	-	55,171	-	Pending
W/S Repair	FY19 (1) Crew Cab Truck	-	39,420	(39,420)	39,500	Approved 11/18/19. Delivered/Invoiced FY20
W/S Repair	FY20 (2) Crew Cab Trucks (Est. 43,500)	43,500	-	43,500	-	Pending
W/S Repair	Town Center Irrigation System	277,000	-	277,000	-	Pending
W/S Repair	Nelson / Bishop Sewer Line Replacement (\$298,790)	-	348,990	(348,990)	349,000	Approved project 10/7/19. Nearing Completion.
<b>Capital Outlay - W/S Fund Total</b>		<b>1,354,352</b>	<b>388,410</b>	<b>965,942</b>	<b>388,500</b>	
<b>Capital Outlay Expenditures Total</b>		<b>1,754,773</b>	<b>623,381</b>	<b>1,159,160</b>	<b>624,126</b>	

## Capital Improvement Projects (CIP) YTD Funding Summaries (Continued)

### SPLOST Fund – CIP Summary

SPLOST FUND				
Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
SPLOST Revenue	1,555,000	508,878	1,046,122	1,354,980
Capital Lease Proceeds (PD Vehicles)	300,000	188,805	111,195	289,112
Interest Earnings (City Hall Refinancing)	-	6,548	(6,548)	6,548
State Aid (LMIG)	100,000	-	100,000	100,000
Prior Year Fund Balance	-	-	-	-
<b>Total Revenues</b>	<b>1,955,000</b>	<b>704,231</b>	<b>1,250,769</b>	<b>1,750,640</b>
Town Center Development	254,112	162,504	91,608	163,000
SCCPSS Robert W. Groves K-12 Project	-	5,050	(5,050)	10,000
<b>Chatham Parkway Improvements:</b>	-	-	-	-
Road Re-construction	-	-	-	-
<b>City Street Paving &amp; Right of Way Improvements:</b>	-	-	-	-
Wheathill Road Engineering & Design	150,000	-	150,000	-
Dean Forest Road/Prosperity Drive Connector	50,000	-	50,000	-
Public Works Street Paving & ROW Improvements	100,000	193,408	(93,408)	200,000
Fire Station #2 (Hwy. 80) Facility Renovations/Upgrades	-	1,849	(1,849)	1,849
<b>Fire Department Vehicles &amp; Equipment:</b>	-	-	-	-
FY20 GCFD Replacement of Bay Station Radios	-	25,000	(25,000)	25,000
FY21 GCFD 1.75 Fire Hose	8,800	-	8,800	-
FY21 GCFD Vehicle Computers / CAD Integration	30,000	-	30,000	-
FY21 Gear Waster	-	-	-	-
GCFD Fire Extinguisher Trainer	20,634	-	20,634	-
<b>Police Department Vehicles &amp; Equipment:</b>	-	-	-	-
GCPD Vehicles +Equipment	300,000	188,805	111,195	289,112
GCPD Other Equipment	-	-	-	-
<b>Debt Service:</b>	-	-	-	-
City Hall Debt Service	647,188	-	647,188	677,378
City Hall Loan Interest	72,188	4,715	67,472	27,378
Tanker Truck - Capital Lease Payment (FY15-FY20)	52,631	25,371	27,260	52,631
Tanker Truck - Capital Lease - Interest	259	259	(0)	259
GCPD FY18 (6) Vehicles - Capital Lease Payment (FY18-FY21)	93,452	93,452	0	93,452
GCPD Vehicles Interest - FY18 Capital Lease	5,727	5,727	-	5,727
GCPD FY20 (6) Vehicles - Capital Lease Payment (FY20-FY23)	-	-	-	48,509
GCPD Vehicles Interest - FY20 Capital Lease	-	-	-	3,630
<b>Transfer Out to Fire Protection Fund:</b>	-	-	-	-
Pumper Trucks Debt Service (\$152,715)	152,715	-	152,715	152,715
Fire Protection Fund Equipment (Less Than \$5,000 ea. / 1yr Life)	17,295	-	17,295	-
<b>Total Expenditures</b>	<b>1,955,000</b>	<b>706,139</b>	<b>1,248,861</b>	<b>1,750,640</b>
<b>Net Surplus (Loss)</b>		<b>(1,908)</b>		-

## Bank Recap Summary & Available Cash Trend Analysis

As you review the information in the below table and graph, please note the following:

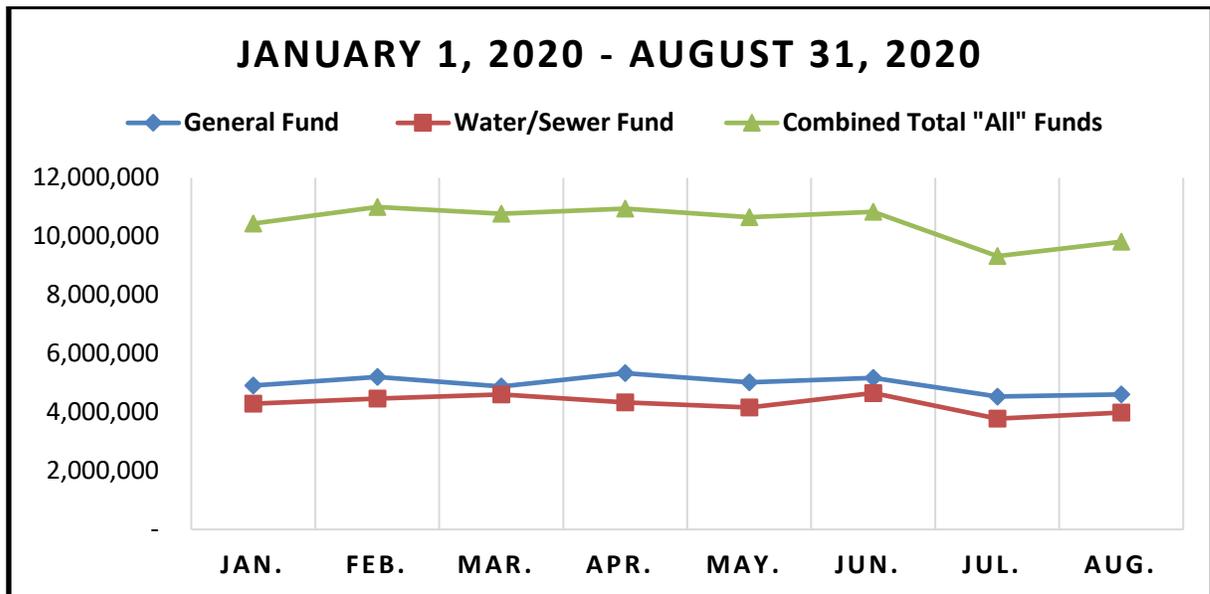
- The Rainy Day Fund balance and cash reserves meets the City's General Fund Reserve Policy requirements.
- All of the City's bank accounts are operating as expected thus far in 2020.

<u>Bank Recap Summary</u>	Bank Account Balance as of 8/31/20
<b><u>General Fund Bank Accounts</u></b>	
General Account	312,784
SAVINGS (Local Government Investment Pool (LGIP) & CD's )	3,968,856
Payroll Account	37,276
Operating Licensing Account (Occupational Tax Credit Card Deposits)	180,486
Police Merchant Service Account (Police Credit Card Deposits)	38,608
<b>Total General Fund Cash</b>	<b>4,538,010</b>
<b><u>Rainy Day Fund - (As per General Fund Reserve Policy)</u></b>	
<b>Total General Fund Budget</b>	<b>Per Policy Rainy Day Fund FY20 Adopted Budget 10,153,034</b>
Minimum <b><i>Rainy Day Fund Balance of 25%</i></b> of General Fund Budget For Emergencies	2,538,259
Minimum <b><i>Cash Reserves Equaled to 15%</i></b> of General Fund Budget Operating Expenses <i>(Or in other words, 60% of the minimum rainy day fund balance must be in cash at year end)</i>	1,522,955
<b><i>Minimum Cash Reserves Required Per Rainy Day Fund Policy @ Year End</i></b>	<b>1,522,955</b>
<b><u>SPLOST Fund Bank Account</u></b>	
	<b>799,249</b>
<b><u>Water &amp; Sewer Fund Bank Accounts</u></b>	
GC Water & Sewer	173,937
Utility Credit Card Merchant Services	299,949
Water/Sewer Reserve Accts.(LGIP, Well/Tank & Const./Rehab)	3,514,013
<b>Total Water/Sewer Cash</b>	<b>3,987,899</b>
<b>Available Funds Bank Accounts - Total Aggregate Cash On Hand</b>	<b>9,325,158</b>
<b><u>Restricted Funds Bank Accounts</u></b>	
	<b>Balance as of 8/31/19</b>
<b><u>Hotel Motel Tax Fund Bank Account</u></b>	
<b>(50% General Fund, 33.33% Tourism Fund &amp; 16.67% Savannah Trade Center) Total Hotel/Motel</b>	<b>36,637</b>
<b><u>Tourism Fund Bank Account</u></b>	
Total Tourism - Checking Account	334,991
Total Tourism - Investment Account	25,331
<b>Total Tourism</b>	<b>360,322</b>
<b><u>Sanitation Fund Bank Acct.</u></b>	
<b>Total</b>	<b>30,962</b>
<b>Restricted Funds Bank Accounts - Total Restricted Cash</b>	<b>427,921</b>
<b>Combined Total of Available Fund Bank Accounts &amp; Restricted Funds Bank Accounts</b>	<b>9,753,079</b>

## Available Cash Trend Analysis

General Fund, Water/Sewer Fund & Combined Total of All Available & Restricted Funds  
*January 1, 2020 – August 31, 2020*

- City Council should note that the August available cash trend is affected by the following:
  - The City does not receive the majority of its revenue derived from property taxes and insurance premium taxes until the fourth quarter of the fiscal year.
  - The SPLOST proceeds distribution obligation to the Savannah Economic Development Authority (SEDA) pursuant to the SPLOST agreement has been met by all of the municipalities. The County resumed its normal distribution of SPLOST proceeds in August, which attributes to the moderate upturn in the Combined Total "All" Funds.



**FY2020  
Adopted Budget**

**General Fund Detail Spreadsheets**



G A R D E N C I T Y

General Fund Revenue					Preliminary
Revenue Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected	Projected Impact
Property Tax	1,575,000	539,324	(1,035,676)	1,575,000	0%
Ad Valorem Tax (Railroad Equipment)	5,000	-	(5,000)	5,000	0%
Real Estate Transfer Intangible	50,000	22,992	(27,008)	50,000	0%
Franchise Taxes - Electric	650,000	687,981	37,981	687,981	6%
Franchise Taxes - Gas	30,000	21,997	(8,003)	30,000	0%
Franchise Taxes - TV Cable	90,000	72,530	(17,470)	90,000	0%
Franchise Taxes - Telephone	45,000	17,907	(27,093)	30,000	-33%
NSF Fees - Not Occ. Taxes	250	35	(215)	35	-86%
Local Option Sales & Use Taxes	3,170,000	2,018,816	(1,151,184)	3,028,225	-4%
Alcoholic Beverage Excise Tax	155,000	106,357	(48,643)	155,000	0%
Local Option Mixed Drink Excise Taxes	10,000	5,484	(4,516)	10,000	0%
Energy Excise Tax	50,000	25,643	(24,357)	40,000	-20%
Business & Occupation Taxes	475,000	378,478	(96,522)	475,000	0%
Insurance Premium Taxes	575,000	378,000	(197,000)	567,000	-1%
Finance Institutions Taxes	35,000	35,398	398	35,500	1%
Penalties/Interest Delinquent Taxes (Bus. Lic.)	10,000	41,867	31,867	45,000	350%
<b>Total Taxes</b>	<b>6,925,300</b>	<b>4,352,810</b>	<b>(2,572,490)</b>	<b>6,823,741</b>	<b>-1%</b>
Bus. Lic. Alcoholic Beverages	45,000	4,584	(40,417)	45,000	0%
Non-Business License & Permits	12,000	3,823	(8,177)	12,000	0%
Regulatory Fees - Bldg. Structures	50,000	41,505	(8,495)	60,000	20%
Entertainment Regulatory Fees	100	-	(100)	-	-100%
Other Regulatory Fees	100,000	51,134	(48,866)	60,000	-40%
Penalties/Interest Delinquent Taxes (Other)	500	223	(277)	500	0%
<b>Total Licenses &amp; Permits</b>	<b>207,600</b>	<b>101,269</b>	<b>(106,331)</b>	<b>177,500</b>	<b>-14%</b>
Federal Gov. Grant (FEMA)	-	-	-	-	0%
Justice Assistance Grant (JAG)	-	11,273	11,273	11,273	0%
State Grants	11,273	22,500	11,227	22,500	100%
Local Gov. Chat. Co. Grants	175,000	49,450	(125,550)	90,000	-49%
<b>Total Intergovernmental</b>	<b>186,273</b>	<b>83,223</b>	<b>(103,050)</b>	<b>123,773</b>	<b>-34%</b>
Election Fees	-	-	-	-	0%
Accidents Reports	3,000	3,955	955	5,000	67%
Garden City Gym	25,000	5,351	(19,649)	7,000	-72%
Rental Income Pool	250	-	(250)	-	-100%
Stadium Receipts	25,000	20,400	(4,600)	20,500	-18%
Senior Center Revenue	20,000	5,452	(14,548)	7,000	-65%
Summer Camp Revenue	30,000	-	(30,000)	-	-100%
Chain Baseball Field Rental	3,000	1,046	(1,954)	1,500	-50%
Program Fees	17,000	4,027	(12,973)	7,000	-59%
Recreation Concession Revenue	500	244	(256)	500	0%
Nuisance Abatement	5,000	11,935	6,935	12,000	140%
<b>Total Charges For Services</b>	<b>128,750</b>	<b>52,410</b>	<b>(76,340)</b>	<b>60,500</b>	<b>-53%</b>
Fines & Forfeitures	1,150,000	670,613	(479,388)	1,005,919	-13%
Unclaimed Cash Bonds	1,000	-	(1,000)	-	-100%
Proceeds from Sale of Confiscated Assets	1,000	688	(312)	1,000	0%
<b>Total Fines &amp; Forfeitures</b>	<b>1,152,000</b>	<b>671,300</b>	<b>(480,700)</b>	<b>1,006,919</b>	<b>-13%</b>
Investment Income	35,000	20,240	(14,760)	35,000	0%
<b>Total Investment Income</b>	<b>35,000</b>	<b>20,240</b>	<b>(14,760)</b>	<b>35,000</b>	<b>0%</b>
Cooper Center Donations	5,000	5,911	911	5,911	0%
Rents & Royalties - Mobile Tower	145,000	89,222	(55,778)	145,000	0%
Rents & Royalties - Entertainment	500	-	(500)	-	-100%
Reimbursement for Damaged Property	10,000	5,703	(4,297)	10,000	0%
Other Scrap Sales	10,000	848	(9,152)	1,000	-90%
Miscellaneous	25,000	2,446	(22,554)	10,000	-60%
Catastrophic Reimbursement (COVID-19)	-	136,832	136,832	456,105	100%
<b>Total Other Sundry Revenue</b>	<b>195,500</b>	<b>240,962</b>	<b>45,462</b>	<b>628,016</b>	<b>221%</b>
Transfers in - Hotel/Motel Fund	160,000	75,454	(84,546)	115,000	-28%
Transfer in - Water/Sewer Fund	150,000	100,000	(50,000)	150,000	0%
Transfer in - Stormwater Fund	45,000	30,000	(15,000)	45,000	0%
Proceeds from Sale of Fixed Assets	10,000	1,075	(8,925)	5,000	-50%
Appropriation of Prior Year's Fund Balance	957,611	-	(957,611)	-	-100%
<b>Total Other Financing Sources</b>	<b>1,322,611</b>	<b>206,529</b>	<b>(1,116,082)</b>	<b>315,000</b>	<b>-76%</b>
<b>Total General Fund Revenue</b>	<b>10,153,034</b>	<b>5,728,745</b>	<b>(4,424,289)</b>	<b>9,170,449</b>	<b>-10%</b>

**Legislative**

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Professional Fees	45,600	30,400	15,200	45,600
Social Security (FICA) Contributions	2,100	1,885	215	3,000
Medicare	700	441	259	700
Retirement Contributions	5,000	2,800	2,200	4,500
<b>Total Personnel Services &amp; Benefits</b>	<b>53,400</b>	<b>35,526</b>	<b>17,874</b>	<b>53,800</b>
Travel	15,000	9,396	5,604	14,000
Education & Training	14,000	3,630	10,370	5,500
<b>Total Purchased &amp; Contracted Services</b>	<b>29,000</b>	<b>13,026</b>	<b>15,974</b>	<b>19,500</b>
Uniforms	350	166	184	175
<b>Total Supplies &amp; Expenditures</b>	<b>350</b>	<b>166</b>	<b>184</b>	<b>175</b>
<b>Total Legislative</b>	<b>82,750</b>	<b>48,717</b>	<b>34,033</b>	<b>73,475</b>

**Executive**

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	105,309	44,944	60,365	70,000
Group Insurance	25,500	7,191	18,309	11,000
Social Security (FICA) Contributions	8,000	2,769	5,231	5,000
Medicare	2,000	648	1,352	1,500
Retirement Contributions	13,000	6,980	6,020	11,000
ICMA RC 457 Match	5,000	910	4,090	1,500
Workers' Compensation	1,000	138	862	300
<b>Total Personnel Services &amp; Benefits</b>	<b>159,809</b>	<b>63,580</b>	<b>96,229</b>	<b>100,300</b>
Vehicle Maintenance & Repairs	500	810	(310)	1,000
Insurance, other than employee benefits (GIRMA)	6,000	3,044	2,956	6,000
Advertising	2,500	440	2,060	2,500
Printing & Binding	3,000	255	2,745	3,000
Travel	1,000	-	1,000	-
Dues & Fees	10,000	1,544	8,456	5,000
Contracts & Agreements	25,000	2,615	22,385	10,000
<i>Highway 21 Commercial Corridor Design Guidelines (MPC)</i>	-	-	-	-
<i>Comprehensive Plan Update (MPC)</i>	-	-	-	-
Contracts & Agreements - Reoccurring	20,000	20,714	(714)	30,000
Education & Training	1,000	-	1,000	-
Legal Fees	65,000	60,345	4,655	70,000
Dues & Fees	35,000	28,229	6,771	40,000
<b>Total Purchased &amp; Contracted Services</b>	<b>169,000</b>	<b>117,997</b>	<b>51,003</b>	<b>167,500</b>
General Supplies & Materials	17,400	8,377	9,023	15,000
Postage	1,000	94	906	500
Electricity	37,000	36,430	570	55,000
Gasoline	1,200	422	778	1,000
Food - Banquets & Flowers	20,000	1,493	18,507	5,000
Books & Periodicals	350	508	(158)	800
COVID-91 / Hurricane Preparation	-	43,569	(43,569)	45,000
<b>Total Supplies &amp; Expenditures</b>	<b>76,950</b>	<b>90,894</b>	<b>(13,944)</b>	<b>122,300</b>
Election Fees - Chatham County	-	-	-	-
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expenditures</b>	<b>405,759</b>	<b>272,470</b>	<b>133,289</b>	<b>390,100</b>
Site Improvements	-	-	-	-
<i>GDOT Beautification Grant (Hwy 307/Dean Forest Median)</i>	-	8,444	(8,444)	8,500
<b>Total Capital Expenditures</b>	<b>-</b>	<b>8,444</b>	<b>(8,444)</b>	<b>8,500</b>
<b>Total Executive</b>	<b>405,759</b>	<b>280,915</b>	<b>124,844</b>	<b>398,600</b>

## Information Technology

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	106,000	70,218	35,782	106,000
Salaries - Overtime	2,500	856	1,644	2,500
Group Insurance	22,000	12,437	9,563	20,000
Social Security (FICA) Contributions	8,000	4,273	3,727	8,000
Medicare	2,500	999	1,501	2,000
Retirement Contributions	8,000	4,391	3,609	8,000
ICMA RC 457 Match	2,500	1,543	957	2,500
Workers' Compensation	3,000	2,687	313	4,000
<b>Total Personnel Services &amp; Benefits</b>	<b>154,500</b>	<b>97,403</b>	<b>57,097</b>	<b>153,000</b>
Vehicle Maintenance & Repairs	2,500	75	2,425	100
Insurance, other than employee benefits (GIRMA)	3,000	1,522	1,478	3,000
Communications (Citywide/All Depts.)	120,000	76,472	43,528	120,000
Travel	3,500	347	3,153	1,000
Dues & Fees	325	140	185	150
Contracts & Agreements	150,000	94,545	55,455	150,000
Education & Training	1,250	50	1,200	250
<b>Total Purchased &amp; Contracted Services</b>	<b>280,575</b>	<b>173,151</b>	<b>107,424</b>	<b>274,500</b>
General Supplies & Materials	1,200	1,986	(786)	3,000
Computer Eqpt. & Software (Citywide/AllDepts.)	50,000	22,210	27,790	50,000
Gasoline	3,500	380	3,120	500
Uniforms	250	132	118	250
<b>Total Supplies &amp; Expenditures</b>	<b>54,950</b>	<b>24,708</b>	<b>30,242</b>	<b>53,750</b>
Custodial	5,000	4,607	393	10,000
City Hall Maintenance	70,000	24,195	45,805	70,000
<b>Total Miscellaneous</b>	<b>75,000</b>	<b>28,803</b>	<b>46,197</b>	<b>80,000</b>
<b>Total Operating Expenditures</b>	<b>565,025</b>	<b>324,065</b>	<b>240,960</b>	<b>561,250</b>
Buildings & Building Improvements	-	-	-	-
Capital Outlay - Computer Equipment	-	-	-	-
Capital Outlay - Other Equipment	90,000	14,948	75,052	65,000
FY20 -21 Server Upgrades	-	-	-	-
FY20-21 Audio Visual Upgrades (\$20,000)	-	-	-	-
<b>Total Capital Expenditures</b>	<b>90,000</b>	<b>14,948</b>	<b>75,052</b>	<b>65,000</b>
<b>Total Information Technology</b>	<b>655,025</b>	<b>339,012</b>	<b>316,013</b>	<b>626,250</b>

**Finance**

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	110,747	41,936	68,811	68,000
Salaries - Overtime	1,500	262	1,238	1,500
Group Insurance	43,000	17,109	25,891	26,000
Social Security (FICA) Contributions	8,000	2,464	5,536	5,000
Medicare	2,000	576	1,424	1,000
Retirement Contributions	8,000	4,723	3,277	7,500
ICMA RC 457 Match	1,000	368	632	1,000
Workers' Compensation	450	143	307	450
<b>Total Personnel Services &amp; Benefits</b>	<b>174,697</b>	<b>67,581</b>	<b>107,116</b>	<b>110,450</b>
Professional Audit	15,750	-	15,750	15,750
Travel	500	-	500	-
Dues & Fees	310	215	95	310
Contracts & Agreements:	25,000	7,059	17,941	25,000
Education & Training	1,000	-	1,000	-
<b>Total Purchased &amp; Contracted Services</b>	<b>42,560</b>	<b>7,274</b>	<b>35,286</b>	<b>41,060</b>
General Supplies & Materials	6,200	1,584	4,616	6,200
Postage	3,000	984	2,016	3,000
Computer Equipment & Software	-	1,050	-	1,050
<b>Total Supplies &amp; Expenditures</b>	<b>9,200</b>	<b>3,617</b>	<b>6,633</b>	<b>10,250</b>
<b>Total Operating Expenditures</b>	<b>226,457</b>	<b>78,473</b>	<b>147,984</b>	<b>161,760</b>
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Finance</b>	<b>226,457</b>	<b>78,473</b>	<b>147,984</b>	<b>161,760</b>

## Human Resources

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	106,000	52,778	53,222	80,000
Salaries - Part-time Employees	-	14,346	(14,346)	25,000
Salaries - Overtime	-	71	(71)	100
Group Insurance	10,000	6,147	3,853	10,000
Social Security (FICA) Contributions	6,000	4,094	1,906	6,500
Medicare	1,500	958	542	1,500
Retirement Contributions	9,000	4,807	4,193	9,000
ICMA RC 457 Match	3,000	1,494	1,506	3,000
Workers' Compensation	150	137	13	200
<b>Total Personnel Services &amp; Benefits</b>	<b>135,650</b>	<b>84,832</b>	<b>50,818</b>	<b>135,300</b>
Advertising	3,200	-	3,200	3,200
Travel	750	-	750	-
Dues & Fees	415	-	415	415
Contracts & Agreements	20,350	14,053	6,297	20,350
<i>ADP Payroll &amp; HR Services</i>				
Education & Training	5,475	299	5,176	500
<b>Total Purchased &amp; Contracted Services</b>	<b>30,190</b>	<b>14,352</b>	<b>15,838</b>	<b>24,465</b>
General Supplies & Materials	5,000	549	4,451	2,500
Postage	120	33	87	75
Food, Banquets & Flowers	6,500	1,851	4,649	3,250
Books & Periodicals	2,100	-	2,100	2,100
Uniforms	400	247	153	400
<b>Total Supplies &amp; Expenditures</b>	<b>14,120</b>	<b>2,680</b>	<b>11,440</b>	<b>8,325</b>
<b>Total Human Resources</b>	<b>179,960</b>	<b>101,865</b>	<b>78,095</b>	<b>168,090</b>

## Recorder's Court

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Contract Labor - Judge	41,500	25,500	16,000	40,000
Contract Labor - Solicitor	26,000	11,750	14,250	20,000
Contract Labor - Public Defender	26,000	11,450	14,550	20,000
Contract Labor - Court Interpreter	6,500	3,360	3,140	6,500
<b>Total Purchased &amp; Contracted</b>	<b>100,000</b>	<b>52,060</b>	<b>47,940</b>	<b>86,500</b>
<b>Total Municipal Court</b>	<b>100,000</b>	<b>52,060</b>	<b>47,940</b>	<b>86,500</b>

**Police**

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	2,426,331	1,378,850	1,047,482	2,068,274
Police - Holiday Salaries	61,200	39,442	21,758	70,000
Salaries - Overtime	100,000	67,698	32,302	102,000
Group Insurance	636,000	351,403	284,597	527,104
Social Security (FICA) Contributions	138,000	87,603	50,397	131,500
Medicare	33,000	20,488	12,512	31,000
Retirement Contributions	265,000	168,856	96,144	253,285
ICMA RC 457 Match	41,000	22,936	18,064	35,000
Peace Officers Annuity	10,000	4,785	5,215	10,000
Workers' Compensation	81,000	46,475	34,525	81,000
<b>Total Personnel Services &amp; Benefits</b>	<b>3,791,531</b>	<b>2,188,535</b>	<b>1,602,996</b>	<b>3,309,163</b>
Vehicle Maintenance & Repairs	52,000	47,292	4,708	71,000
Equipment Maintenance & Repairs	15,000	6,052	8,948	15,000
Insurance, other than employee benefits	150,000	76,112	73,888	135,000
Travel	15,000	5,754	9,246	10,000
Dues & Fees	3,000	1,294	1,706	3,000
Contracts & Agreements:	80,050	59,776	20,274	80,050
Education & Training	10,000	5,942	4,058	10,000
Contract Labor	4,000	1,956	2,044	4,000
<b>Total Purchased &amp; Contracted Services</b>	<b>329,050</b>	<b>204,179</b>	<b>124,871</b>	<b>328,050</b>
General Supplies & Materials	25,000	10,238	14,762	20,000
Postage	2,000	2,204	(204)	3,000
Electricity	37,000	36,430	570	54,644
Gasoline	125,000	66,403	58,597	110,000
Books & Periodicals	1,200	904	296	1,200
Small Equipment	12,000	1,228	10,772	12,000
Small Equipment - LLEBG	11,273	32,000	(20,727)	32,000
Uniforms	28,000	4,931	23,069	20,000
Special Gear	-	-	-	-
<b>Total Supplies &amp; Expenditures</b>	<b>241,473</b>	<b>154,337</b>	<b>87,136</b>	<b>252,844</b>
Community Oriented Policing	3,000	-	3,000	3,000
Armory	10,000	-	10,000	10,000
Code Enforcement	3,000	431	2,569	500
Damage Claims Paid	2,000	2,362	(362)	3,000
Identification Unit	10,000	3,851	6,149	10,000
<b>Total Miscellaneous</b>	<b>28,000</b>	<b>6,645</b>	<b>21,355</b>	<b>26,500</b>
<b>Total Operating Expenditures</b>	<b>4,390,054</b>	<b>2,553,696</b>	<b>1,836,358</b>	<b>3,916,557</b>
Vehicles & Equipment	-	-	-	-
Capital Outlay Computer System	-	-	-	-
Capital Outlay - Other Equipment	-	-	-	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>4,390,054</b>	<b>2,553,696</b>	<b>1,836,358</b>	<b>3,916,557</b>

## Emergency Management

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Equipment Maintenance & Repairs	1,000	-	1,000	500
Travel	1,000	-	1,000	500
Dues & Fees	1,000	-	1,000	500
Contracts & Agreements:	1,000	-	1,000	1,000
Education & Training	2,000	-	2,000	1,000
<b>Total Purchased &amp; Contracted Services</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>	<b>3,500</b>
General Supplies & Materials	2,000	180	1,820	1,000
Books & Periodicals	-	-	-	-
Small Equipment	3,000	420	2,580	1,000
<b>Total Supplies &amp; Expenditures</b>	<b>5,000</b>	<b>600</b>	<b>4,400</b>	<b>2,000</b>
<b>Total Emergency Management</b>	<b>11,000</b>	<b>600</b>	<b>10,400</b>	<b>5,500</b>

## Public Works

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular	250,000	138,098	111,902	210,000
Salaries - Overtime	12,000	1,189	10,811	5,000
Group Insurance	155,000	102,748	52,252	155,000
Social Security (FICA) Contributions	15,000	7,753	7,247	13,000
Medicare	7,000	1,814	5,186	5,000
Retirement Contributions	32,000	16,612	15,388	26,000
ICMA RC 457 Match	25,000	3,622	21,378	10,000
Workers' Compensation	20,000	14,392	5,608	20,000
<b>Total Personnel Services &amp; Benefits</b>	<b>516,000</b>	<b>286,228</b>	<b>229,772</b>	<b>444,000</b>
Professional Engineering	75,000	-	75,000	5,000
Vehicle Maintenance & Repairs	30,000	20,297	9,703	35,000
Equipment Maintenance & Repairs	6,000	7,868	(1,868)	10,000
Street Maintenance & Repairs	110,000	75,706	34,294	110,000
Equipment Rentals	6,000	1,909	4,091	6,000
Insurance, other than employee benefits	18,000	10,656	7,344	18,000
Travel	1,000	-	1,000	-
Dues & Fees	1,500	1,000	500	1,500
Contracts & Agreements:	20,000	13,487	6,513	20,000
Education & Training	500	-	500	-
Contract Labor - Demolition	30,000	-	30,000	5,000
Contract Labor - Overgrown Lots	12,000	3,025	8,975	5,000
<b>Total Purchased &amp; Contracted Services</b>	<b>310,000</b>	<b>133,948</b>	<b>176,052</b>	<b>215,500</b>
General Supplies & Materials	20,000	11,941	8,059	20,000
Postage	100	-	100	25
Street Signs	20,000	6,187	13,813	10,000
Electricity	130,000	86,829	43,171	130,500
<i>Additional Street Lighting - GA Power (Est. \$25,000)</i>	-	-	-	-
Gasoline	30,000	15,962	14,038	30,000
Small Equipment	10,000	2,408	7,592	10,000
Uniforms	8,000	3,106	4,894	8,000
<b>Total Supplies &amp; Expenditures</b>	<b>218,100</b>	<b>126,433</b>	<b>91,667</b>	<b>208,525</b>
Damage Claims Paid	3,000	-	3,000	1,000
<b>Total Miscellaneous</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>1,000</b>
<b>Total Operating Expenditures</b>	<b>1,047,100</b>	<b>546,608</b>	<b>500,492</b>	<b>869,025</b>
Infrastructure Improvements				
<i>FY21 Sidewalk Replacement/Installation Projects (Est. \$30,000)</i>	-	-	-	-
Machinery & Equipment	-	-	-	-
Vehicles & Equipment	27,250	-	27,250	30,000
<i>FY20 (1) Ford F-150 Crew Cab (\$27,250)</i>	-	-	-	-
<b>Total Capital Expenditures</b>	<b>27,250</b>	<b>-</b>	<b>27,250</b>	<b>30,000</b>
<b>Total Public Works</b>	<b>1,074,350</b>	<b>546,608</b>	<b>527,742</b>	<b>899,025</b>

## Fleet Maintenance

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	85,000	38,008	46,992	57,500
Salaries - Overtime	2,000	127	1,873	150
Group Insurance	20,000	10,977	9,023	16,500
Social Security (FICA) Contributions	5,200	2,210	2,990	3,500
Medicare	1,500	517	983	1,000
Retirement Contributions	9,500	5,572	3,928	8,500
ICMA RC 457 Match	1,550	341	1,209	1,000
Workers' Compensation	1,800	1,342	458	1,800
<b>Total Personnel Services &amp; Benefits</b>	<b>126,550</b>	<b>59,094</b>	<b>67,456</b>	<b>89,950</b>
Equipment Maintenance & Repairs	4,000	-	4,000	-
Contracts & Agreements:	300	-	300	-
Education & Training	150	-	150	-
<b>Total Purchased &amp; Contracted Services</b>	<b>4,450</b>	<b>-</b>	<b>4,450</b>	<b>-</b>
General Supplies & Materials	30,000	8,784	21,216	9,000
Small Equipment	10,000	-	10,000	-
Uniforms	4,500	-	4,500	-
<b>Total Supplies &amp; Expenditures</b>	<b>44,500</b>	<b>8,784</b>	<b>35,716</b>	<b>9,000</b>
<b>Total Operating Expenditures</b>	<b>175,500</b>	<b>67,878</b>	<b>107,622</b>	<b>98,950</b>
Machinery & Equipment	14,321	-	14,321	-
<b>Total Capital Expenditures</b>	<b>14,321</b>	<b>-</b>	<b>14,321</b>	<b>-</b>
<b>Total Fleet Maintenance</b>	<b>189,821</b>	<b>67,878</b>	<b>121,943</b>	<b>98,950</b>

## Senior Citizens Center

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	55,000	35,434	19,566	53,500
Group Insurance	12,000	5,964	6,036	10,000
Social Security (FICA) Contributions	3,800	2,159	1,641	3,800
Medicare	1,000	505	495	1,000
Retirement Contributions	9,500	5,800	3,700	9,000
ICMA RC 457 Match	2,000	1,063	937	2,000
Workers' Compensation	2,000	827	1,173	2,000
<b>Total Personnel Services &amp; Benefits</b>	<b>85,300</b>	<b>51,752</b>	<b>33,548</b>	<b>81,300</b>
Custodial	6,000	1,544	4,456	6,000
Repairs & Maintenance	5,000	2,122	2,878	5,000
Travel	3,000	-	3,000	500
Dues & Fees	775	340	435	350
Contracts & Agreements:	2,200	476	1,724	1,500
Contract Labor	52,000	19,867	32,133	32,000
<b>Total Purchased &amp; Contracted Services</b>	<b>68,975</b>	<b>24,349</b>	<b>44,626</b>	<b>45,350</b>
General Supplies & Materials	1,500	79	1,421	1,000
Natural Gas	2,000	931	1,069	2,000
Electricity	9,200	3,871	5,329	9,200
Gasoline (Senior Center Van)	1,000	-	1,000	50
Food, Banquets & Flowers	28,000	7,594	20,406	15,000
Small Equipment	3,000	-	3,000	1,500
<b>Total Supplies &amp; Expenditures</b>	<b>44,700</b>	<b>12,475</b>	<b>32,225</b>	<b>28,750</b>
Claims - Damage	1,000	-	1,000	-
<b>Total Miscellaneous</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>Total Operating Expenditures</b>	<b>199,975</b>	<b>88,576</b>	<b>111,399</b>	<b>155,400</b>
(1) Ford Passenger Van	-	-	-	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Senior Citizens Center</b>	<b>199,975</b>	<b>88,576</b>	<b>111,399</b>	<b>155,400</b>

## Parks & Recreation

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	280,000	186,277	93,723	280,000
Salaries - Part time/Temporary Employees	60,000	4,716	55,284	10,000
Salaries - Overtime	10,000	2,585	7,415	5,000
Group Insurance	100,000	54,311	45,689	90,000
Social Security (FICA) Contributions	21,500	11,336	10,164	20,000
Medicare	5,500	2,651	2,849	5,000
Retirement Contributions	22,000	13,257	8,743	22,000
ICMA RC 457 Match	3,200	2,158	1,042	3,200
Workers' Compensation	10,000	4,693	5,307	10,000
<b>Total Personnel Services &amp; Benefits</b>	<b>512,200</b>	<b>281,984</b>	<b>230,216</b>	<b>445,200</b>
Professional Engineering	175,000	-	175,000	-
<i>Highway 80 Recreation Site Engineering &amp; Design (Est. \$175,000)</i>	-	-	-	-
Umpires & Referees	12,000	1,880	10,120	6,000
Vehicle Maintenance & Repairs	5,000	2,869	2,131	5,000
Equipment Maintenance & Repairs	7,500	4,166	3,334	7,500
Gym Maintenance & Repairs	15,000	11,213	3,787	15,000
Stadium Maintenance & Repairs	15,000	8,297	6,703	15,000
Ball Park Maintenance & Repairs	15,000	12,761	2,239	15,000
Swimming Pool Maintenance & Repairs	3,500	767	2,733	1,750
Cooper Center Maintenance & Repairs	4,000	2,930	1,070	4,000
Insurance, other than employee benefits(GIRMA)	18,000	9,133	8,867	17,000
Advertising	4,000	1,377	2,624	2,500
Travel	3,000	1,056	1,944	1,500
Due & Fees	2,000	1,665	335	2,000
Contracts & Agreements	27,000	16,936	10,064	27,000
Education & Training	150	-	150	-
Contract Labor	25,000	13,693	11,307	20,000
<b>Total Purchased &amp; Contracted Services</b>	<b>331,150</b>	<b>88,743</b>	<b>242,407</b>	<b>139,250</b>
General Supplies & Materials	5,000	1,607	3,393	5,000
Postage	150	1	149	50
Trophies & Awards	6,500	883	5,618	3,250
Cooper Center Supplies	3,500	3,118	382	5,000
Player Uniforms/Sports Equipment	25,000	7,250	17,750	15,000
Chemicals	6,000	3,711	2,289	6,000
Summer Program Supplies	4,200	-	4,200	-
Christmas Decorations	7,000	3,140	3,860	7,000
Concession Supplies	4,000	915	3,085	2,000
Natural Gas	10,000	5,362	4,638	10,000
Electricity	66,000	34,740	31,260	66,000
Gasoline	8,500	4,472	4,028	8,500
Food - Banquets & Special Events	9,000	1,371	7,629	5,000
Small Equipment	3,000	1,349	1,651	3,000
<b>Total Supplies &amp; Expenditures</b>	<b>157,850</b>	<b>67,920</b>	<b>89,930</b>	<b>135,800</b>
Park Maintenance	10,000	8,838	1,162	13,000
<b>Total Miscellaneous</b>	<b>10,000</b>	<b>8,838</b>	<b>1,162</b>	<b>13,000</b>
<b>Total Operating Expenditures</b>	<b>1,011,200</b>	<b>447,484</b>	<b>563,716</b>	<b>733,250</b>
Furniture & Fixtures	-	-	-	-
Capital Outlay - Machinery & Equipment	13,000	12,995	77,970	12,995
Site Improvements	-	-	-	-
<i>FY21 Fencing/Backstops for Bazemore Park Ball Fields \$25,000</i>	25,000	-	-	10,000
<i>FY21 Replacement of Aerating fountains @ Sharon Park</i>	-	-	-	-
<i>FY21 Pocket Parks (equipment etc) (Est. \$15,000)</i>	-	-	-	-
Building & Building Improvements	-	3,750	(3,750)	3,750
<i>FY21 Computer Lab - @ Gym Complex (Est. \$6,500)</i>	-	-	-	-
<b>Total Capital Outlay Expenditures</b>	<b>38,000</b>	<b>16,745</b>	<b>74,220</b>	<b>26,745</b>
<b>Total Parks &amp; Recreation</b>	<b>1,049,200</b>	<b>464,229</b>	<b>584,971</b>	<b>759,995</b>

## Planning, Zoning, & Building

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	190,000	86,354	103,646	135,531
Salaries - Part-time	-	-	-	-
Salaries - Overtime	2,000	1,347	653	2,000
Group Insurance	50,000	22,476	27,524	34,000
Social Security (FICA) Contributions	12,000	5,204	6,796	10,000
Medicare	3,500	1,217	2,283	2,500
Retirement Contributions	5,500	2,900	1,825	5,000
ICMA RC 457 Match	500	165	165	500
Workers' Compensation	4,500	3,564	936	5,000
<b>Total Personnel Services &amp; Benefits</b>	<b>268,000</b>	<b>123,228</b>	<b>144,772</b>	<b>194,531</b>
Maps, Charts & Plans	600	559	41	800
Site Plan Review	30,000	56,231	(26,231)	85,000
Vehicle Maintenance & Repairs	1,500	4,718	(3,218)	7,000
Equipment Maintenance & Repairs	500	-	500	250
Insurance, other than employee benefits	7,500	4,567	2,933	7,500
Advertising	1,500	350	1,150	1,500
Travel	5,200	-	5,200	500
Dues & Fees	770	175	595	500
Contracts & Agreements	36,000	33,971	2,029	40,000
Contract Fee for Inspection Services	-	240	(240)	500
Education & Training	15,920	1,190	14,730	2,000
<b>Total Purchased &amp; Contracted Services</b>	<b>99,490</b>	<b>102,001</b>	<b>(2,511)</b>	<b>145,550</b>
General Supplies & Materials	4,000	1,279	2,721	2,500
Postage	1,500	257	1,243	1,000
Gasoline	4,700	906	3,794	3,000
Books & Periodicals	6,500	6,198	302	7,000
Small Equipment	2,500	1,154	1,346	2,500
Uniforms	1,350	951	399	1,350
Damage Claims	-	-	-	-
<b>Total Supplies &amp; Expenditures</b>	<b>20,550</b>	<b>10,744</b>	<b>9,806</b>	<b>17,350</b>
<b>Total Operating Expenditures</b>	<b>388,040</b>	<b>235,973</b>	<b>152,067</b>	<b>357,431</b>
Vehicles	-	-	-	-
Capital Outlay - Other Equipment	7,500	-	-	-
<b>Total Capital Expenditures</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning, Zoning, &amp; Building</b>	<b>395,540</b>	<b>235,973</b>	<b>159,567</b>	<b>357,431</b>

**FY2020  
Adopted Budget**

**Enterprise Funds Detail Spreadsheets**



G A R D E N C I T Y

**Fire Protection Fund**

**Stormwater Fund**

**Sanitation Fund**

**Water/Sewer Fund**

<b>Fire Protection Fund</b>				
<b>Revenue Description</b>	<b>2020 Adopted</b>	<b>YTD as of 8/31/20</b>	<b>Variance</b>	<b>2020 Projected</b>
Fire Protection Fee	700,000	468,288	(231,712)	702,500
Fire Fee (Collected w/fines)	-	474	474	500
Accident Recovery Fees	20,000	7,885	(12,115)	12,000
Fire Line Fees	30,000	19,318	(10,682)	30,000
Contributions from Private Sources	-	-	-	-
Reimbursement for Damaged Property	-	-	-	-
Miscellaneous Revenue	1,500	620	(881)	700
Transfer In - SPLOST Fund	170,010	152,715	(17,295)	152,715
Transfer In - General Fund	1,193,143	596,571	(596,572)	1,184,248
<b>Total Fire Protection Fund Revenues</b>	<b>2,114,653</b>	<b>1,245,871</b>	<b>(868,782)</b>	<b>2,082,663</b>
<b>Fire Protection Fund</b>				
<b>Expenditure Description</b>	<b>2020 Adopted</b>	<b>YTD as of 8/31/20</b>	<b>Variance</b>	<b>2020 Projected</b>
Salaries - Regular Employees	873,538	603,309	270,229	898,964
Salaries - Part-time	100,000	45,805	38,499	85,000
Salaries - Overtime	100,000	79,621	20,379	100,000
Group Insurance	330,000	182,534	147,466	312,916
Social Security (FICA) Contributions	61,000	42,466	18,534	62,000
Medicare	15,000	9,932	5,068	15,000
Retirement Contributions	60,000	36,549	23,451	60,000
ICMA RC 457 Match	20,000	9,114	10,886	20,000
Workers' Compensation	25,000	16,032	8,968	25,000
<b>Total Personnel Services &amp; Benefits</b>	<b>1,584,538</b>	<b>1,025,362</b>	<b>543,479</b>	<b>1,578,880</b>
Vehicle Maintenance & Repairs	65,000	30,288	34,712	50,000
Equipment Maintenance & Repairs	15,000	7,526	7,474	15,000
Building Maintenance & Repairs	15,000	3,647	11,353	10,000
Insurance, other than employee benefits (GIRMA)	35,000	16,745	18,255	32,000
Travel	8,500	7,647	853	10,000
Dues & Fees	8,400	8,909	(509)	10,000
Contracts & Agreements:	69,400	39,890	29,510	69,400
Education & Training	15,500	4,663	10,837	8,000
<b>Total Purchased &amp; Contracted Services</b>	<b>231,800</b>	<b>119,314</b>	<b>112,486</b>	<b>204,400</b>
General Supplies & Materials	12,000	12,938	(938)	15,000
Postage	400	356	44	400
Natural Gas	6,000	3,402	2,598	6,000
Electricity	20,000	11,263	8,737	20,000
Gasoline	20,000	11,557	8,443	20,000
Food, Banquets & Flowers	1,500	457	1,043	1,500
Books & Periodicals	500	3,539	(3,039)	4,000
Small Equipment	34,200	8,803	25,397	15,000
Misc./ Other Equipment (\$20,000)	-	-	-	-
SCBA Bottles (\$7,104)	-	-	-	-
Face Masks (\$8,100)	-	-	-	-
Turn-out Gear/Special Gear	15,000	2,119	12,881	15,000
Uniforms	17,000	5,681	11,319	10,000
Medicial Supplies	15,000	4,125	10,875	10,000
<b>Total Supplies &amp; Expenditures</b>	<b>141,600</b>	<b>64,239</b>	<b>77,362</b>	<b>116,900</b>
Fire Prevention	3,000	-	3,000	1,500
Computer System	-	-	-	-
Capital Lease Debt Service Payment	141,438	141,438	0	141,438
Capital Lease Interest	11,277	11,277	0	11,277
Damage Claims	1,000	-	1,000	500
Depreciation	-	-	-	-
Bad Debt Expense	-	-	-	-
<b>Total Miscellaneous Expenditures</b>	<b>156,715</b>	<b>152,715</b>	<b>4,000</b>	<b>154,715</b>
<b>Total Operating Expenditures</b>	<b>2,114,653</b>	<b>1,361,630</b>	<b>737,327</b>	<b>2,054,895</b>
Capital Outlay Other Equipment	-	27,768	(27,768)	27,768
Motorola Mobile Radios (FY19 Budget Item)	-	-	-	-
<b>Total Capital Expenditures</b>	<b>-</b>	<b>27,768</b>	<b>(27,768)</b>	<b>27,768</b>
<b>Total Fire Protection Fund</b>	<b>2,114,653</b>	<b>1,389,397</b>	<b>725,256</b>	<b>2,082,663</b>
<b>Net Surplus (Loss)</b>		<b>(143,526)</b>		

<b>Stormwater Management Fund</b>				
Revenue Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
NPDES Erosion Control Fee	3,000	471	(2,529)	1,000
Stormwater Utility Fee	924,585	659,818	(264,767)	978,000
<b>Total Stormwater Fund Revenues</b>	<b>927,585</b>	<b>660,289</b>	<b>(267,296)</b>	<b>979,000</b>
<b>Stormwater Management Fund</b>				
Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Salaries - Regular Employees	363,743	224,125	139,618	337,000
Salaries - Overtime	10,000	3,610	6,390	6,000
Group Insurance	45,000	11,198	33,802	25,000
Social Security (FICA) Contributions	24,000	13,062	10,938	22,000
Medicare	6,000	3,055	2,945	6,000
Retirement Contributions	32,000	17,919	14,081	30,000
ICMA RC 457 Match	16,000	5,521	10,479	12,000
<b>Total Personnel Services &amp; Benefits</b>	<b>496,743</b>	<b>278,490</b>	<b>218,253</b>	<b>438,000</b>
Project Maintenance/Capital Construction	100,000	45,911	54,089	69,000
Vehicle/Equipment Maintenance & Repairs	40,000	941	39,059	20,000
Insurance, other than employee benefits	20,000	10,656	9,344	20,000
Travel	300	-	300	-
Dues & Fees	400	-	400	-
Contracts & Agreements	4,000	-	4,000	3,000
Contracts (Drainage/Utility) Consultants	25,000	17,023	7,977	25,000
Education & Training	500	308	192	500
Contract Labor ( <i>Kerby for ROW / Median Maint.</i> )	99,000	63,028	35,972	99,000
<b>Total Purchased &amp; Contracted Services</b>	<b>289,200</b>	<b>137,867</b>	<b>151,333</b>	<b>236,500</b>
Gasoline	10,000	-	10,000	5,000
Small Equipment	5,000	-	5,000	2,500
<b>Total Supplies &amp; Expenditures</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>7,500</b>
Depreciation	-	-	-	-
Capital Lease Principal	21,231	21,231	-	21,231
Capital Lease Interest	512	511	1	511
GEFA CW2016049 Principal	3,000	1,736	1,264	3,000
GEFA CW2016049 Interest	2,000	85	1,915	250
Transfer to General Fund	45,000	30,000	15,000	45,000
Transfer to Sanitation Fund	30,000	20,000	10,000	30,000
Bad Debt Expenses	-	-	-	5,000
<b>Total Miscellaneous</b>	<b>101,742</b>	<b>73,563</b>	<b>28,179</b>	<b>104,992</b>
<b>Total Operating Expenditures</b>	<b>902,685</b>	<b>489,921</b>	<b>412,765</b>	<b>786,992</b>
Infrastructure (Drainage)	-	105,726	(105,726)	105,726
<i>Chatham Villa Drainage Improvements</i>	-	-	-	-
Machinery & Equipment	24,900	-	24,900	-
<i>(2) Riding Lawn Mowers (Est. \$19,400)</i>	-	-	-	-
<i>(1) Dump Trailer (Est. \$5,500)</i>	-	-	-	-
Vehicles & Equipment	-	27,700	(27,700)	28,000
<i>FY21 (1) F-150 Crew Cab Truck (Est. \$29,430.32)</i>	-	-	-	-
<b>Total Capital Expenditures</b>	<b>24,900</b>	<b>133,426</b>	<b>(108,526)</b>	<b>133,726</b>
<b>Total Stormwater Management</b>	<b>927,585</b>	<b>623,347</b>	<b>304,239</b>	<b>920,718</b>
<b>Net Surplus (Loss)</b>		<b>36,942</b>		<b>58,282</b>

**Sanitation Fund**

Revenue Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Refuse Collection Charges	396,250	263,059	(133,191)	394,588
Miscellaneous	-	909	909	909
Interest Revenue	12	6	(6)	12
FEMA Reimbursement - Hurricane Irma	-	-	-	-
Transfer In From Stormwater Fund	30,000	20,000	(10,000)	30,000
<b>Total Revenues</b>	<b>426,262</b>	<b>283,973</b>	<b>(142,289)</b>	<b>425,509</b>
Expenditure Description	Adopted	YTD	Variance	Projected
Contracts & Agreements	401,250	233,983	167,267	398,974
Miscellaneous	12	14	(2)	24
Dry Trash Disposal	25,000	17,995	7,005	25,000
<i>(2) White Goods Pick-ups/Disposal (Est. \$15,000)</i>	-	-	-	-
Bad Debt Expense	-	-	-	-
<b>TOTAL SANITATION FUND BUDGET</b>	<b>426,262</b>	<b>251,992</b>	<b>174,270</b>	<b>423,998</b>
Net Surplus (Loss)		31,981		1,511

**Water & Sewer Fund**

Revenue Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
State Government Grants	-	93,402	93,402	93,402
Water Revenues	1,560,529	1,087,276	(473,253)	1,630,914
Water Tap Fees	25,000	16,557	(8,443)	25,000
Sewer Revenues	2,226,200	1,693,264	(532,936)	2,539,895
Sewer Tap Fees	30,000	353,419	323,419	530,129
Administrative Fee	100,000	59,142	(40,858)	88,714
Other Revenue & Penalties	180,000	91,646	(88,354)	137,469
Miscellaneous Revenues	40,000	55,837	15,837	60,000
Investment Earnings	30,000	10,194	(19,806)	15,290
Rents & Royalties	1,000	1,101	101	1,101
Reimbursement for Damaged Property	-	3,250	3,250	3,250
Other Scrap Sales	1,000	-	(1,000)	500
Sale of Fixed Assets	-	-	-	-
<b>W/S Operating Revenue</b>	<b>4,193,729</b>	<b>3,465,087</b>	<b>(822,044)</b>	<b>5,125,664</b>
GEFA L07WJ Loan Proceeds	-	-	-	-
GEFA GF2017-005 Loan Proceeds	-	-	-	-
FEMA Reimbursement	675,000	-	(675,000)	-
Appropriation Prior Year Fund Balance	475,000	-	(475,000)	-
<b>Total Water/Sewer Revenue</b>	<b>5,343,729</b>	<b>3,465,087</b>	<b>(1,878,642)</b>	<b>5,125,664</b>

<b>Wastewater Treatment &amp; Collection</b>				
<b>Expenditure Description</b>	<b>2020 Adopted</b>	<b>YTD as of 8/31/20</b>	<b>Variance</b>	<b>2020 Projected</b>
Salaries - Regular Employees	268,000	153,015	114,985	230,522
Salaries - Overtime	100	62	38	100
Group Insurance	22,000	11,344	10,656	20,000
Social Security (FICA) Contributions	18,000	9,359	8,641	15,000
Medicare	5,000	2,189	2,811	5,000
Retirement Contributions	35,000	22,489	12,511	35,000
ICMA RC 457 Match	12,000	3,983	8,017	7,000
Workers' Compensation	2,000	(1,554)	3,554	2,000
<b>Total Personnel Services &amp; Benefits</b>	<b>362,100</b>	<b>200,886</b>	<b>161,214</b>	<b>314,622</b>
Professional Engineering	50,000	107,023	(57,023)	115,000
Vehicle Maintenance & Repairs	1,000	-	1,000	-
Equipment Maintenance & Repairs	120,000	20,876	99,124	25,000
Building Maintenance & Repairs	500	-	500	-
Insurance, other than employee benefits	25,000	13,770	11,230	25,000
Communications	6,000	3,351	2,649	6,000
Travel	500	-	500	-
Dues & Fees	2,000	-	2,000	500
Contracts & Agreements:	15,000	9,235	5,765	15,000
Education & Training	1,000	-	1,000	-
Contract Labor ( <i>Clear Water</i> )	366,000	205,291	160,709	366,000
Sludge Landfill Tipping Fees	40,000	13,927	26,073	32,000
<b>Total Purchased &amp; Contracted Services</b>	<b>627,000</b>	<b>373,473</b>	<b>253,527</b>	<b>584,500</b>
General Supplies & Materials	500	-	500	-
Computer Equipment & Software	-	-	-	-
Electricity	104,500	68,588	35,912	104,500
Gasoline	10,000	-	10,000	500
Small Equipment	-	-	-	-
Uniforms	-	-	-	-
Damage Claims	-	3,250	(3,250)	5,000
<b>Total Supplies &amp; Expenditures</b>	<b>115,000</b>	<b>71,838</b>	<b>43,162</b>	<b>110,000</b>
<b>Total Operating Expenditures</b>	<b>1,104,100</b>	<b>646,197</b>	<b>457,903</b>	<b>1,009,122</b>
Machinery & Equipment	-	-	-	-
Site/Land Improvements	-	-	-	-
Building & Building Improvements	500,000	-	500,000	100,000
<i>WWTP Headworks Replacement</i>				
GPA Joint Force Main Relocation	100,000	-	100,000	280,500
<b>Total Capital Expenditures</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>380,500</b>
<b>Total Wastewater Treatment &amp; Collection</b>	<b>1,704,100</b>	<b>646,197</b>	<b>1,057,903</b>	<b>1,389,622</b>

**Water Treatment**

Expenditure Description	2020 Adopted	YTD as of 8/31/20	Variance	2020 Projected
Retirement Contributions	5,000	2,899	1,812	5,000
<b>Total Personnel Services &amp; Benefits</b>	<b>5,000</b>	<b>2,899</b>	<b>1,812</b>	<b>5,000</b>
Professional Audit	15,500	-	15,500	15,500
Vehicle Maintenance & Repairs	500	-	500	-
Equipment Maintenance & Repairs	10,000	-	10,000	1,000
Building Maintenance & Repairs	500	-	500	500
Insurance, other than employee benefits( <i>GIRMA</i> )	3,000	1,522	1,478	3,000
Communications	1,000	620	380	1,000
Travel	-	-	-	-
Dues & Fees	-	-	-	-
Contracts & Agreements:	80,985	30,299	50,686	80,985
Education & Training	-	-	-	-
Contract Labor ( <i>Clear Water</i> )	360,000	205,290	154,710	360,000
<b>Total Purchased &amp; Contracted Services</b>	<b>471,485</b>	<b>237,732</b>	<b>233,753</b>	<b>461,985</b>
General Supplies & Materials	1,000	-	1,000	-
Computer Equipment & Software	-	-	-	-
Electricity	51,000	31,232	19,768	51,000
Gasoline	1,500	-	1,500	-
Small Equipment	-	-	-	-
Bad Debt Expenses	-	-	-	-
<b>Total Supplies &amp; Expenditures</b>	<b>53,500</b>	<b>31,232</b>	<b>22,268</b>	<b>51,000</b>
<b>Total Operating Expenditures</b>	<b>529,985</b>	<b>271,863</b>	<b>258,122</b>	<b>517,985</b>
SCADA System Replacement	350,000	-	-	175,000
<b>Total Capital Expenditures</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>175,000</b>
<b>Total Water Treatment</b>	<b>879,985</b>	<b>271,863</b>	<b>258,122</b>	<b>692,985</b>

<b>Water/Sewer Distribution, Billing &amp; Repair</b>				
<b>Expenditure Description</b>	<b>2020 Adopted</b>	<b>YTD as of 8/31/20</b>	<b>Variance</b>	<b>2020 Projected</b>
Salaries - Regular Employees	342,000	232,999	109,001	349,498
Salaries - Overtime	25,000	19,980	5,020	30,000
Group Insurance	120,000	65,776	54,224	110,000
Social Security (FICA) Contributions	22,000	14,849	7,151	22,000
Medicare	5,500	3,473	2,027	5,500
Retirement Contributions	50,000	30,656	19,344	50,000
ICMA RC 457 Match	4,500	3,112	1,388	5,000
Workers' Compensation	20,000	2,814	17,186	20,000
<b>Total Personnel Services &amp; Benefits</b>	<b>589,000</b>	<b>373,658</b>	<b>215,342</b>	<b>591,998</b>
Calibrate Large Water Users	10,000	-	10,000	10,000
Vehicle Maintenance & Repairs	20,000	4,342	15,658	20,000
Equipment Maintenance & Repairs	5,000	1,782	3,218	5,000
Water Line Maintenance & Repairs	50,000	40,222	9,778	60,500
Sewer Line Maintenance & Repairs	50,000	3,957	46,043	40,000
Equipment Rental	1,000	50	950	1,000
Insurance, other than employee benefits	23,500	13,700	9,800	23,500
Communications	10,000	3,684	6,316	10,000
Travel	1,200	646	554	1,200
Dues & Fees	16,000	16,707	(707)	16,000
Contracts & Agreements:	65,612	44,392	21,220	65,612
Education & Training	1,600	937	663	1,000
<b>Total Purchased &amp; Contracted Services</b>	<b>253,912</b>	<b>130,419</b>	<b>123,493</b>	<b>253,812</b>
General Supplies & Materials	16,000	7,129	8,871	16,000
Postage	25,000	12,334	12,666	20,000
Computer Equipment & Software	2,000	90	1,910	2,000
Gasoline	20,000	10,589	9,411	20,000
Small Equipment	9,100	8,165	935	10,000
<i>FY20 Misc. Small Equipment (\$5,000)</i>	-	-	-	-
<i>FY20 Box Spreader (Est. \$4,100)</i>	-	-	-	-
10% Water Meter Replacement	50,000	28,187	21,813	50,000
Water Meters	10,000	36,587	(26,587)	40,000
Uniforms	5,000	1,352	3,648	5,000
<b>Total Supplies &amp; Expenditures</b>	<b>137,100</b>	<b>104,433</b>	<b>32,667</b>	<b>163,000</b>
Damage Claims	1,000	1,000	-	1,000
Depreciation	448,000	-	448,000	448,000
Transfer to General Fund	150,000	100,000	50,000	150,000
<b>Total Misc. Expenditures</b>	<b>599,000</b>	<b>101,000</b>	<b>498,000</b>	<b>599,000</b>
<b>Total Operating Expenditures</b>	<b>1,579,012</b>	<b>709,509</b>	<b>869,503</b>	<b>1,607,810</b>
Machinery - W/S Repair	28,681	-	28,681	-
<i>FY20 Trash Water Pump (Est. \$10,456.32)</i>	-	-	-	-
<i>FY20 Sewer Inspection Camera (Est. \$18,225)</i>	-	-	-	-
Vehicles	98,671	39,420	59,251	139,000
<i>FY20 (1) F-350 Heavy Duty Tool Truck (Est. \$55,171)</i>	-	-	-	-
<i>FY20 (2) F-150 Crew Cab Truck (Est. \$43,500)</i>	-	-	-	-
<i>FY21 (1) F-150 Crew Cab Truck (Est. \$58,860.64)</i>	-	-	-	-
Infrastructure Improvements	277,000	-	277,000	-
<i>Town Center Irrigation System</i>	-	-	-	-
<i>Nelson / Bishop Sewer Line Replacement (\$298,790)</i>	-	348,571	-	348,571
<i>Prosperity Water System</i>	-	-	-	-
<b>Total Capital Outlay Expenditures</b>	<b>404,352</b>	<b>387,990</b>	<b>16,362</b>	<b>487,571</b>
<b>Total W/S Distribution, Billing &amp; Repair</b>	<b>1,983,364</b>	<b>1,097,499</b>	<b>885,865</b>	<b>2,095,381</b>

**Water/Sewer Fund Debt Service**

<b>Expenditure Description</b>	<b>2020 Adopted</b>	<b>YTD as of 8/31/20</b>	<b>Variance</b>	<b>2020 Projected</b>
GEFA Loan Principal (2013LQ7WJ)	205,400	119,467	85,933	205,400
GEFA Loan Principal (GF2017005)	58,655	28,334	30,321	58,655
GEFA Loan Interest Expense (2013LQ7WJ)	57,750	34,037	23,713	57,750
GEFA Emergency Loan Interest Expense (GF2017005)	7,750	2,039	5,711	7,750
GEFA Loan Administration Fees	-	20,000	(20,000)	20,000
2013 WS Revenue Bond Principal	390,000	-	390,000	390,000
2013 WS Revenue Bond Interest Expense	56,725	26,863	29,863	56,725
<b>Total Water/Sewer Fund Debt Service</b>	<b>776,280</b>	<b>230,741</b>	<b>545,539</b>	<b>796,280</b>



G A R D E N C I T Y

OFFICE OF  
THE CITY MANAGER

Ronald A. Feldner, P.E.  
*City Manager*

## MEMORANDUM

To: Mayor and City Council  
From: Ron Feldner  
Date: September 21, 2020  
Re: Highway 21 Corridor Study

---

The purpose of this memorandum is to request that the City Council approve a Memorandum of Understanding (MOU) with the Chatham County – Savannah Metropolitan Planning Commission (MPC) to implement a grant for the MPC to study the future vehicle access and associated land use issues for this corridor as it relates to the construction of the future Savannah Chatham County Public School System (SCPSS) multi-school campus complex planned for the Groves High School site. I have attached a memo dated February 17, 2020 and project overview that was previously shared with the City Council regarding this project.

Since February 2020, the MPC has secured funding from GDOT for the study and completed the necessary administrative activities related to the GDOT-MPC Contract. The required match from Garden City is \$30,000 against the total budget of \$150,000. This project was originally identified in the Garden City FY20 budget with a placeholder amount of \$25,000 so this request is consistent with this FY20 budget item (see Account Code 3601 - Executive). The MPC now requests that the City execute the attached MOU and commit to the project match of \$30,000 such that the project implementation process can be formulated and commence in the coming weeks.

Requested City Council Action (September 21, 2020): Authorize the City Manager and City Attorney to negotiate and execute a contract with the MPC related to the Highway 21 Corridor Study MOU.

Please contact me with any questions regarding the information contained in this memo.

Attachments: Project Memo and Overview dated February 17, 2020  
MPC-Garden City Draft MOU



Ronald A. Feldner, P.E.  
*City Manager*

## MEMORANDUM

To: Mayor and City Council  
From: Ron Feldner  
Date: February 17, 2020  
Re: Highway 21 Corridor Study

---

The purpose of this memorandum is to let you know that the City has a pending project proposal with the Savannah-Chatham County Metropolitan Planning Organization (MPO) to study the existing and future parcel access along the roadway. The attached project proposal summary details the project scope of work which will be voted on for approval by the MPO Board on February 26, 2020 at their quarterly meeting. I am providing this memo to you ahead of the meeting to advise you that it will be discussed and likely approved for implementation later this calendar year.

The need for this study is related to the anticipated redevelopment activities that are expected to occur as a result of the new school complex being planned for the southwest quadrant of the intersection of Priscilla D Thomas Way and Highway 21. Once this study is complete, the City will evaluate the information provided and then look to develop appropriate design standards associated with the future redevelopment activities that will likely be forthcoming along Highway 21.

The study's estimated cost is \$150,000 of which \$120,000 will be paid for by the MPO through the Federal funds that are distributed to the MPO for use of these type studies. A local match of \$30,000 is required from Garden City as shown in the project proposal and this match figure is consistent with City's FY2020 budget which identified this type project to be undertaken.

Please contact me with any questions regarding the information contained in this memo.

Attachment: MPO Project Proposal Summary – Highway 21 Corridor Study

# Federal Metropolitan Planning (PL) Fund Application Form



**NAME OF STUDY:** State Route 21 Access Management Plan Study- Garden City    **PHASE:** Scoping

**MPO:** Coastal Region MPO

**CONTACT :** Ron Feldner, City Manager, 912-966-7777, RFeldner@gardencity-ga.gov

**PROJECT START DATE:** FY 2021

**PROJECT END DATE:** FY 2022

**IS PROJECT UPWP/TIP APPROVED:** No

**IF NO, AMENDMENT NEEDED?** Yes

**PREVIOUS WORK ON PROJECT:** Garden City has not done any previous work on the project but the CORE MPO previously completed a Corridor Study for SR 21 from I-516 to the Effingham County line August 16, 2013.

**DESCRIPTION OF PROJECT BACKGROUND, NEED & GOALS:** Garden City is seeing considerable development and redevelopment within their jurisdiction. Much of the development is the re-development of portions of the corridor. The Savannah Chatham County Public School System is in the process of constructing a new K-12 campus at the intersection of SR 21 and Pricilla D Thomas Way. The new school is expected to stimulate significant redevelopment of the area. Garden City would like to have a plan in place that limits the number of conflict points along their section of the corridor. The study should analyze existing and future roadway conditions as this is a major thoroughfare that serves freight, local traffic, commuters and pedestrians. The study should also analyze current and future land use patterns, traffic, level of service and crash data in conjunction with transportation projects and development opportunities that will impact the corridor in the future. A comprehensive study of this 3.5 mile corridor is intended to support future development along SR 21 and recommend access management policies and other supplemental transportation improvements.

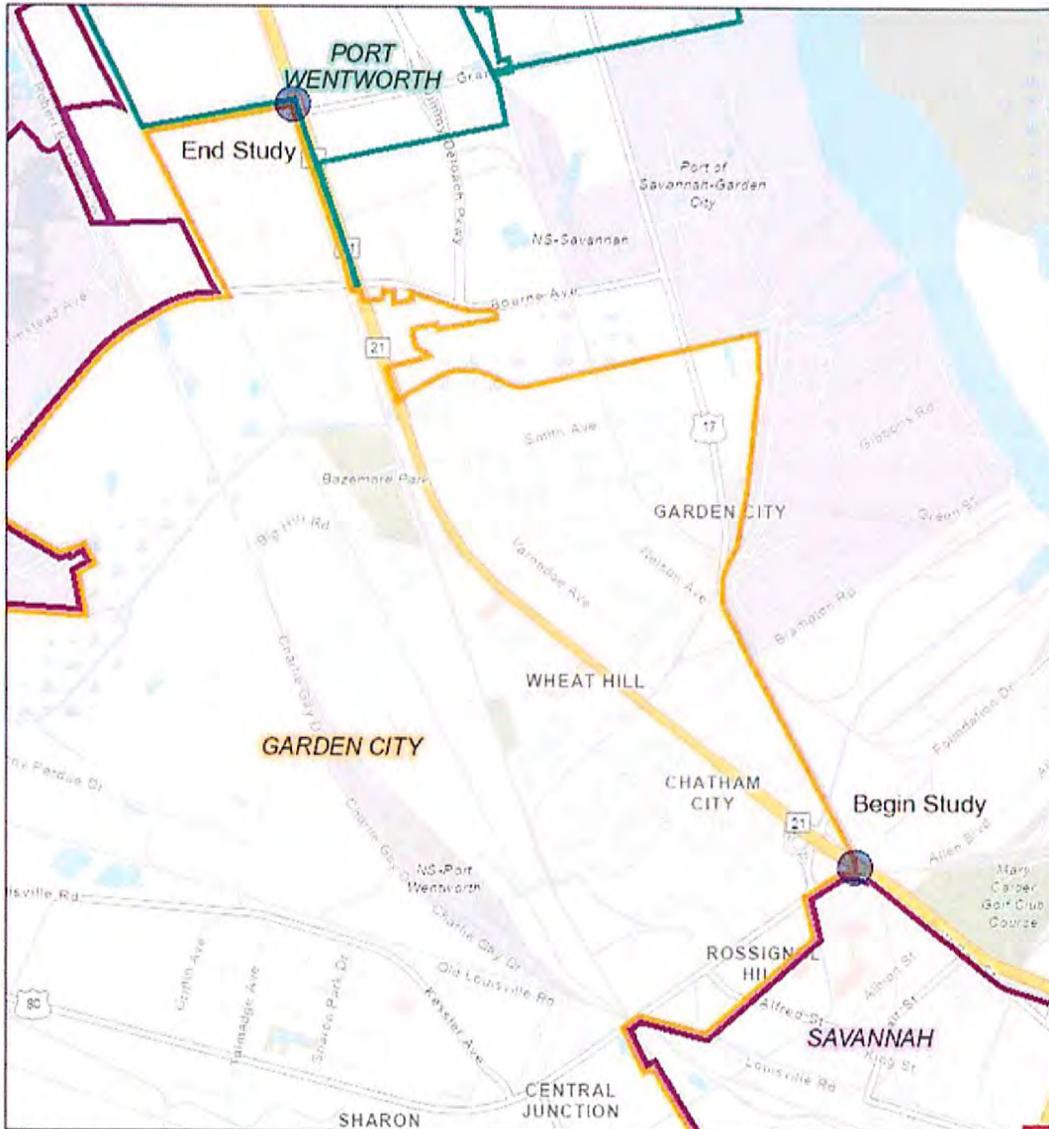
The study will extend from SR 25 to Grange Road in Garden City. This study should evaluate existing and potential operational deficiencies that could arise from access management issues. The study should also analyze current and future year conditions, provide recommendations focusing on operational improvements and access management strategies. The previous SR 21 Corridor Study should serve as a basis for this study and provide data useful to this supplemental endeavor.

**COST DESCRIPTION (contract, staff, purchase data costs, etc.):** The project will be contracted to a qualified engineering firm through the QBS process. Garden City is limited in its staffing levels and will require the assistance from consultants for a bulk of the work. Garden City will also require the support of CORE MPO staff for compliance and informational needs. No In-Kind services will be provided by Garden City for this endeavor.

<b>PL FUNDS:</b>	<u>          \$120,000          </u>	<b>(80%)</b>
LOCAL MATCH (CASH):	<u>          \$30,000          </u>	<b>(20%)</b>
LOCAL MATCH (IN-KIND):	<u>          \$0          </u>	<b>(0%)</b>
<b>TOTAL COST:</b>	<u>          \$150,000          </u>	

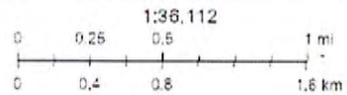
MAPS/IMAGES OF PROJECT:

### Garden City Access Management Plan



1/23/2020, 12:13:27 PM

- |                    |                 |
|--------------------|-----------------|
| Municipal Boundary | THUNDERBOLT     |
| BLOOMINGDALE       | TYBEE ISLAND    |
| GARDEN CITY        | VERNONSBURG     |
| FOOLER             | UNINCORPORATED  |
| PORT WENTWORTH     | Parcels Outline |
| SAVANNAH           |                 |



SAGIS

SAGIS  
Savannah Area GIS. File: HERE\_Garmin\_INCREMENT.P\_METINASA\_USGS\_EPA\_NPS\_US\_Census\_Bureau\_USDA | SAGIS | Esri and its data vendors |

Attach scope, fee proposal, MPO Policy Board matching funds resolution, or any other information.



G A R D E N C I T Y

OFFICE OF  
THE CITY MANAGER

Ronald A. Feldner, P.E.  
*City Manager*

## MEMORANDUM

To: Mayor and City Council  
From: Ron Feldner  
Date: September 21, 2020  
Re: Garden City Comprehensive Plan Update

---

The purpose of this memorandum is to request that the City Council approve a Professional Planning Services Agreement (PPSA) with the Chatham County – Savannah Metropolitan Planning Commission (MPC) to assist the City with its Five-year Update to the City's existing 2016 Comprehensive Plan. This update exercise is required by the State of Georgia to ensure that the City retains its Qualified Local Government status as it relates to grants, loans, etc from State of Georgia agencies such as GEFA and GDOT. The City has coordinated this project exercise with the MPC staff in an effort to streamline the project execution through collaboration with the Cities of Savannah and Pooler as well as unincorporated Chatham County.

The scope of work that the MPC will provide to the City for this project is detailed in the attached PPSA Document. It should also be noted that the proposed MPC Project Manager is Ms. Jackie Jackson who previously worked for Garden City and assisted with the preparation of the City's 2016 Comprehensive Plan document. The last issue of note is that the MPC's proposed fee to assist Garden City is \$9,600 for the entire project which is comparable to what we would be charged by the Coastal Regional Commission (CRC) and likely much less than a private consultant would charge the City. As such, it is recommended that Garden City enter into the attached PPSA with the MPC to complete this project by its deadline of October 31, 2020.

Requested City Council Action (September 21, 2020): Authorize the City Manager and City Attorney to negotiate and execute a contract with the MPC to provide planning services related to the 2021 Comprehensive Plan Update.

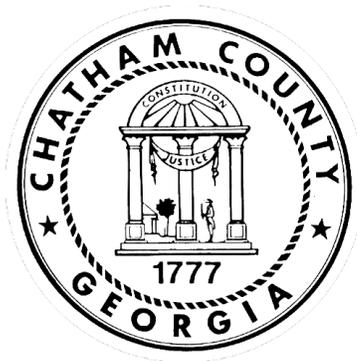
Please contact me with any questions regarding the information contained in this memo.

Attachments: PPSA Document  
Presentation of the Proposed Project Process



# PLAN 2040

## COMPREHENSIVE PLAN UPDATE



**And the Answer is...**

**PLAN  
2040**

ADVANCING TOGETHER  
REDEFINING TOMORROW

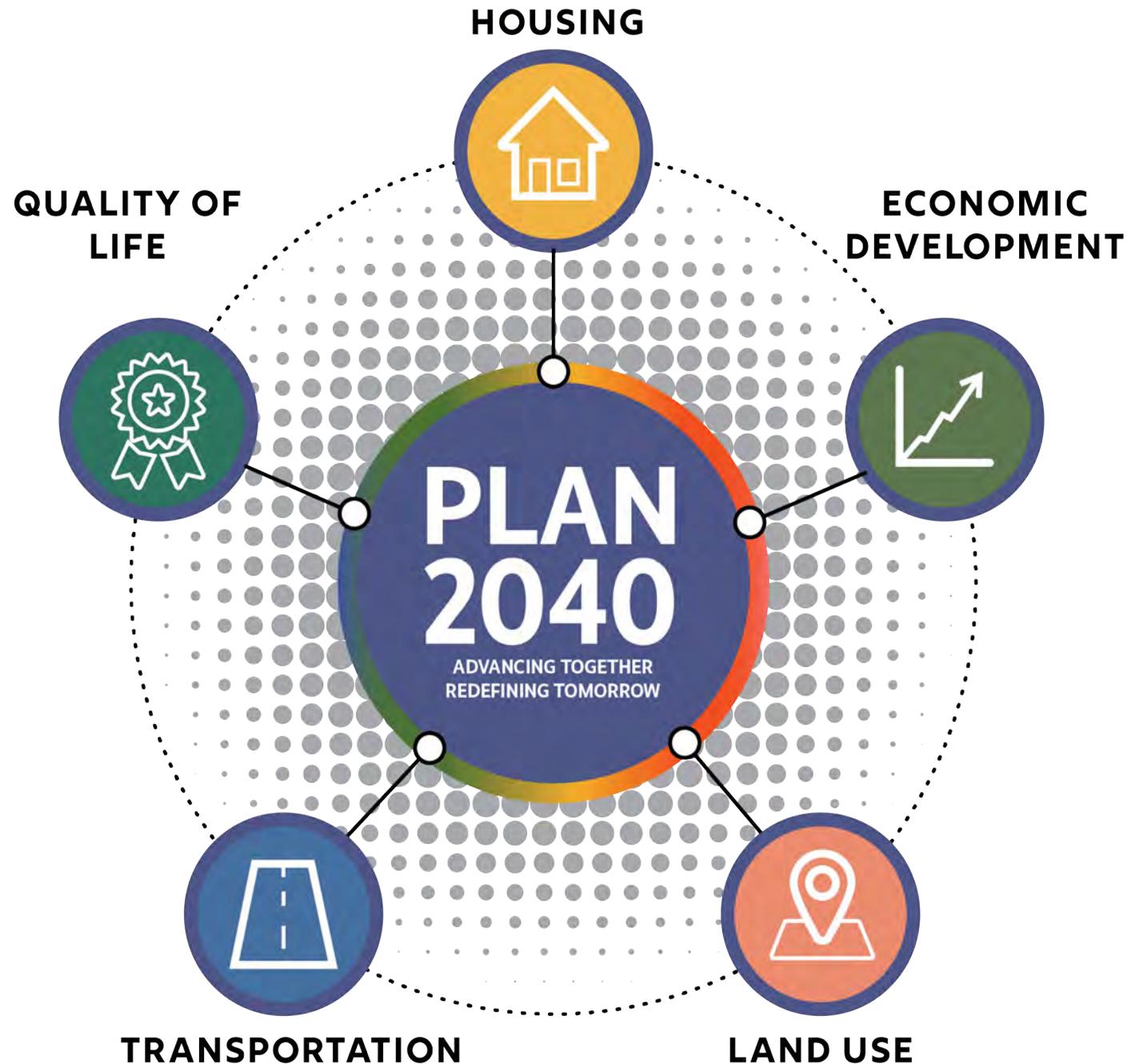
A **Comprehensive Plan** presents a **vision for the future**, with long-range goals and objectives for all activities that affect the local government such as Transportation, Landuse, Historic Preservation and Natural Resources.

Most plans are written to provide direction for future activities over a 10-to 20 year period after plan adoption. However, plans should receive a review and possible update every five years.

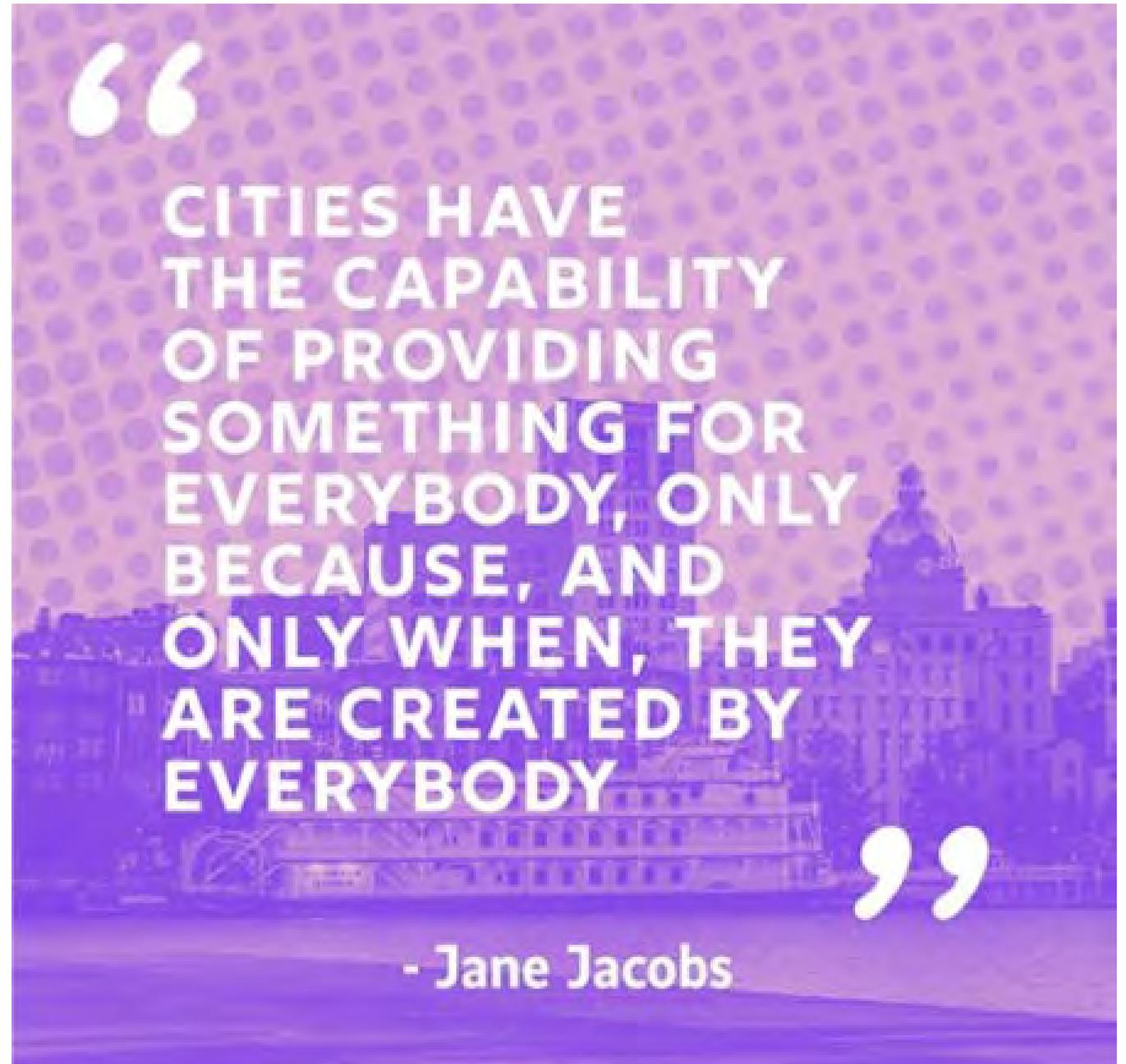
Make sure your opinion is heard,  
Follow us **@PLAN\_2040** for updates...

# WHAT IS A COMP PLAN?

- Comprehensive Plan process overseen by the Georgia Department of Community Affairs (DCA).
- Each local government must prepare, adopt, maintain, and implement an approved comprehensive plan as specified in the State of Georgia's standards to maintain "Qualified Local Government" (QLG) status.
- QLG status allows access to financial resources to aid in implementing their plans (ex. CDBG, GEFA, water/sewer loans, OneGeorgia Authority funds, etc.).
- The "Comp Plan" is intended to lay out a road map for the community's future.



- Since the 1980's, the MPC has overseen the update and submittal of the joint Chatham County-City of Savannah Comprehensive Plan.
- Last full update of the Comp Plan was done in 2006 with minor amendments approved in 2012 and 2016.



- The Comp Plan's vision, goals and strategies is developed through a very public process of involving community leaders, stakeholders, and residents in making key decisions about the future of the community.
- Comp Plan Goals and Strategies consider and often mirror the County's "Blueprint" and the City of Savannah's "Vision Savannah" Plan and priorities.
- Intended to be a resource to track implementation of community-based policies as well as create an environment of predictability for local government, business and the general public.

**SOMETIMES YOU HAVE TO LOOK  
BACK TO MOVE FORWARD...**

### **THE COMP PLAN 2016 UPDATE**

*Did you know that our last  
comprehensive plan update  
was completed in 2016?  
Check blo for link...*

Check out our previous plan  
Follow us @PLAN\_2040 for updates...

- The Comprehensive Plan must include the required plan elements specified in the “Required for” column to the right.
- However, the MPC goes beyond these minimum required elements and enriches the Comprehensive Plan with other elements to ensure the document is fully applicable to our community.

Plan Element	Required for
Community Goals	All Local Governments
Needs and Opportunities	All Local Governments
Community Work Program/Short Term Work Program (STWP)	All Local Governments
Economic Development Element	Communities in Georgia Job Tax Credit Tier 1
Land Use Element	Communities with Zoning
Transportation Element	If included in a Metropolitan Planning Organization (CORE MPO)
Housing Element	HUD CDGB Entitlement Communities

# DRAFT ELEMENTS OF *PLAN2040*

- 1) Executive Summary
- 2) Community Profile
- 3) Community Vision and Goals
- 4) Economic Development
- 5) Land Use
- 6) Transportation
- 7) Housing
- 8) Natural Resources
- 9) Quality of Life
  - a) Community Health
  - b) Education
  - c) Public Safety
  - d) Broadband
  - e) Historic & Cultural Resources
- 10) Community Strategic Plan & Work Program (STWP)
- 11) Community Participation Program
- 12) Service Delivery Strategy (Current)

# TIMELINE

- The 2021 update must be approved and adopted by both Savannah City Council and Chatham County Commission.
- Lastly, the plan must be approved by the Georgia Department of Community Affairs by October 31, 2021.
- Kickoff is set for October 2020!

# PLAN 2040

## TIMELINE

The following is a timeline for Plan 2040 — The Chatham County - Savannah Comprehensive Plan.

### 2020

March — March 2021	Work internally with staff on document content and data
August	Public Meeting for MPC to give background on Comprehensive Plan
August	Public Meeting for County to give background on Comprehensive Plan
August	Public Meeting for CORE MPO to give background on Comprehensive Plan
September	Public Meeting for City to give background on Comprehensive Plan
October	Plan 2040 Comprehensive Plan Update Kickoff
October — February 2021	Steering Committee and Subcommittee Meetings (5-6 Meetings)
November 2020 - February 2021	Public Open Houses and Community Engagement Activities

### 2021

April — May	Public Open House at the MPC and other community events to present the final draft and maps for public comment
July	MPC Meeting at the MPC to present final draft for comment (DCA requires 2 public hearings)
July	Present final draft to City Council
July	Present final draft to County Commission
August (45 Days)	Forward to DCA and CRC for review and comment
September	Make any changes to Plan 2040 as required by DCA and CRC
September	Present to City Council for final approval
September	Present to County Commission for final approval
October 31st	Deadline for adoption



# COMING SOON

## A Community Survey!

Including topics on:

- Land Use
- Transportation/Infrastructure
- Housing
- Climate Change & Sea Level Rise
- Education
- Public Safety
- Historic/Cultural Resources
- And others

Make sure your opinion is heard,  
Follow us **@PLAN\_2040** for updates...

- Stay informed by following us on Instagram [@plan\\_2040](#) and
- Twitter and FB at [MPCNatResources](#)
- Going to the Plan's website at [www.compplan2040.org](#)
- Forward any questions or comments to [plan2040@thempc.org](#)
- Or call us 912-651-1480

# NEXT STEPS

Stay tuned for community outreach opportunities to gain input and feedback on goals and strategies for the next 20 years in Chatham County.

Make sure your opinion is heard,  
Follow us @PLAN\_2040 for updates...

[plan2040@thempc.org](mailto:plan2040@thempc.org)



[www.compplan2040.org](http://www.compplan2040.org)





## JACKIE JACKSON

DIRECTOR OF ADVANCE PLANNING & SPECIAL  
PROJECTS:

COMPREHENSIVE PLAN PROJECT MANAGER

## MELANIE WILSON

EXECUTIVE DIRECTOR

CHATHAM COUNTY-SAVANNAH

METROPOLITAN PLANNING COMMISSION

912-651-1479

[JACKSONJ@THEMPC.ORG](mailto:JACKSONJ@THEMPC.ORG)

[WWW.COMPLAN2040.ORG](http://WWW.COMPLAN2040.ORG)



C H A T H A M   C O U N T Y - S A V A N N A H

**METROPOLITAN PLANNING COMMISSION**

110 EAST STATE STREET, P.O. BOX 8246, SAVANNAH GEORGIA 31412 - 8246

**PROFESSIONAL PLANNING SERVICES AGREEMENT  
BETWEEN GARDEN CITY, GEORGIA  
AND THE CHATHAM COUNTY – SAVANNAH METROPOLITAN  
PLANNING COMMISSION**

This Professional Planning Services Agreement (“Agreement”), made and entered on this the day of \_\_\_\_\_, 2020 (“Effective Date”), by and between Garden City, Georgia hereinafter referred to as “the City” and the Chatham County-Savannah Metropolitan Planning Commission hereinafter referred to as the “MPC”.

- I. DESCRIPTION OF PROJECT:** The MPC and the City agree that the Professional Planning Services, hereinafter referred to as the “Project” is as described in Exhibit A, which is attached to and incorporated herein by reference, and entitled the "Scope of Work". The City agrees to engage the MPC and the MPC hereby agrees to perform the services stipulated in this Agreement in accordance with the terms and conditions contained herein. The MPC and the recognize that, while performing the services under this Agreement, the Project may need to be reduced, expanded, or otherwise modified. Any such modification to the Project shall be accomplished through a written amendment to this Agreement.
- II. SCOPE OF PLANNING SERVICES:** The MPC agrees to perform those services described in Exhibit A and unless modified in writing by both parties, the duties of the MPC shall not be construed to exceed those services specifically set forth herein.
1. Scope of Planning Services. The MPC agrees to perform those tasks (“Work”) described in the documents entitled Scope of Work, which is attached hereto and incorporated herein as Exhibit A.
  2. Change of Scope of Planning Services. City may, at any time during the term of this Agreement, make changes to scope of the Work provided under this Agreement and its technical provisions. If any such change causes any increase or decrease in the MPC's cost of performing any part of its obligations under this Agreement, upon the MPC's request and City's written authorization, an equitable adjustment shall be made in the Agreement price, and a written amendment of such adjustment shall be made. Any claim by the MPC for an equitable adjustment shall be made in writing and delivered to City prior to proceeding with the additional services. No additional services shall be performed until written authorization is received from City and an amendment is made to this Agreement. Nothing in this subparagraph shall excuse the MPC from proceeding with performance of its obligations under this Agreement in accordance with the original terms and conditions contained herein and any approved changes.

**III. AGREEMENT TERM:**

1. Agreement Term. This Agreement shall commence on the Effective Date and the MPC shall complete the Work no later than October 31, 2021 (“Completion Date”).
2. Notwithstanding Paragraph III(A) above or any other provision in this Agreement, City shall have the unilateral right to terminate this Agreement at any point during any term of this Agreement, without cause, by providing thirty (30) days written notice to the MPC of its desire to terminate.

**IV. SCOPE OF CITY SUPPORT:** City agrees to provide the following:

1. All criteria and full information as to City's requirements for the Project.
2. Available information and data pertinent to the Project.
3. Timely reviews of Work product.
4. City shall appoint a City representative with respect to work to be performed under this Agreement. Said City representative shall have complete authority to transmit instructions, receive information, and interpret and define City policies. The MPC shall be entitled to rely on representations made by said City representative unless otherwise directed in writing by City.

**V. COMPENSATION:** Compensation for services provided shall be as set forth in Exhibit B, Compensation and Terms and Conditions of Payment, which is attached hereto and incorporated herein by reference.

**VI. RESPONSIBILITY OF THE MPC:**

1. Professional Services. The MPC is employed to render professional services only, and any payments made to the MPC are compensation solely for such services rendered and recommendations made in carrying out the Work. The MPC shall follow the standard of care applicable to the practice of the planning profession to make findings, provide opinions, make factual presentations, and provide professional advice and recommendations.

**VII. INDEMNIFICATION:**

1. To the fullest extent permitted by Georgia law, the MPC shall indemnify and hold harmless the City, and its elected officials, officers, directors, partners, employees, agents from and against all claims, costs, losses, and damages arising out of or relating to the MPC's performance of the Work, provided that any such claim, cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself), but only to the extent caused by any negligent or

intentional act or omission of the MPC, any subcontractor, or any individual or entity directly or indirectly employed by the MPC or subcontractor to perform any of the Work or anyone for whose acts any of them may be liable.

**VII. SUBCONTRACTS:** The MPC shall be entitled, to the extent determined appropriate by the MPC, to subcontract any portion of the Work to be performed under this Agreement. The MPC shall be responsible for all work product and actions of all subcontractors.

**IX. SUSPENSION OF WORK:** City may suspend, in writing, all or a portion of the Work. The MPC may request that the Work be suspended by notifying City, in writing, of circumstances that are interfering with the normal progress of Work. The MPC may suspend work on Project in the event City does not pay any invoice when due.

**X. TERMINATION OF WORK:**

In addition to the provisions set forth above in Section III (B), this Agreement be terminated as follows:

1. The City may terminate all or a portion of the Work covered by this Agreement for its convenience at any time by providing ten (10) calendar days' prior written notice to the MPC.
2. City or the MPC may terminate work if the other party fails to perform in accordance with the provisions of this Agreement by providing fifteen (15) calendar days' prior written notice to the other by certified mail with receipt for delivery returned to the sender. In the event of termination, the MPC shall perform such additional work as is necessary for the orderly filing of documents and closing of Project and all finished or unfinished documents, maps, studies, work papers and reports prepared by the MPC under this Agreement shall be the sole property of the City. The MPC shall be compensated for work satisfactorily performed prior to the effective date of termination, plus work required for filing and closing as described in this Article.
3. In the event of the MPC's and/or the City's noncompliance with the requirements of this Agreement, this Agreement may be canceled, terminated or suspended in whole or part.
  1. Either party may terminate this Agreement without cause by giving the other party thirty (30) days written notice.
  2. If this Agreement is terminated, all finished or unfinished documents prepared by the MPC under this Agreement shall, at the discretion of the City become the City's property.
  3. The MPC shall be entitled to compensation for any Work completed on said Project.

**XI. CONFLICT OF INTEREST:**

1. The MPC certifies that, to the best of its knowledge, no circumstances exist which will cause a conflict of interest in performing the services required by this Agreement, that no official or employee of City, nor any public agency or official affected by this Agreement, has any pecuniary interest in the business of the MPC or its subcontractors and that no person associated with the MPC or its subcontractors has any interest that would conflict in any manner or degree with the performance of this Agreement.
2. Should the MPC become aware of any circumstances which may cause a conflict of interest during the term of this Agreement, the MPC shall immediately notify City in writing.

**XII. OWNERSHIP OF DOCUMENTS:** All documents developed by the MPC as a result of this Agreement shall become the property of the City; however, the MPC may utilize any information developed for inclusion in the Chatham County Comprehensive Plan or other documentation as may be required by the State of Georgia or any federal agency.

**XIII. CONFIDENTIALITY:** Subject to the requirements of the Georgia Open Records Act, any report, information, data, etc., given to, prepared or assembled by the MPC, under this Agreement, will not be made available to any individual or organization without the prior written approval of the City.

**XIV. NOTICES:** All notices shall be in writing and delivered in person or transmitted by certified mail, postage prepaid. Notices shall be addressed to the Project contacts as follows:

**Chatham County – Savannah  
Metropolitan Planning Commission**  
Melanie Wilson  
MPC, Executive Director  
110 East State Street  
Savannah, GA 31401

**City of Garden City**  
Ron Feldner  
Garden City, City Manager  
100 Central Avenue  
Garden City, GA 31405

**XV. EXHIBITS:** The exhibits referred to in and attached to this Agreement are incorporated herein in full by reference.

**XI. PROJECT CONTACTS:**

Melanie Wilson  
MPC Executive Director  
110 East State Street  
Savannah, GA 31401

Ron Feldner  
Garden City, City Manager  
100 Central Avenue  
Garden City, GA 31405

**CITY OF GARDEN CITY**

---

Name: Ron Feldner  
Title: City Manager

---

Date

**CHATHAM COUNTY – SAVANNAH  
METROPOLITAN PLANNING COMMISSION**

---

Name: Melanie Wilson  
Title: Executive Director

---

Date

**EXHIBIT A**  
**SCOPE OF WORK**

## SCOPE OF WORK

The following is the scope of work to be performed by the MPC for the City with the general Work Tasks described first and the specific details within each task detailed thereafter.

### A. Work Tasks:

#### **Task 1 – Existing Plan Assessment**

The MPC will conduct a thorough review and assessment of the existing City Comprehensive Plan (Plan), including any subsequent updates. The focus of the assessment must, at a minimum, encompass the following tasks:

- Review the most recent Short-Term Work Program (STWP) 5-year action plan and identify the status of each project listed.
- Review the recommendations and proposals of other related plans and the status and relevancy of each document (including, but not limited to the 2016 Garden City Comprehensive Plan) for reference in the updated Comprehensive Plan as appropriate.

1.1 The City will provide the MPC with the following data, as available, including (but not limited to) the following:

- Applicable GIS data
- Previous studies completed within the study area
- Land use plan, existing and proposed
- Zoning plan/document, existing and proposed
- Current projects under construction and proposed, approved plans and programs, etc.
- Current infrastructure projects
- New or renovations to government facilities planned in the short and/or long term for the area
- Aerial photographs
- Previous and/or current market studies
- Previous and/or current demographic information
- Previous and/or current housing and employment data
- Comprehensive plans for the previous 10 years
- Proposed public transportation projects and/or plans
- Historic information: buildings, districts, landmarks, etc.
- Traffic volume data
- Asset management information, such as pavement and sidewalk condition

## **Task 2 -Public Input**

Community participation and public hearings will be central to the process. The goal of this task is to develop a local planning outreach process that promotes the involvement of all stakeholders in the study area. The City will identify all stakeholders and facilitate their involvement in the planning process. This process will be documented through meeting notices, meeting summaries, and other written communications. Responses and acknowledgement of public comments will be addressed in the final Plan. The public involvement process shall, at a minimum, include the following components:

- *Project Management Team*

The MPC at the direction of the City shall establish a Project Management Team that includes representative members. This team shall meet or hold a regularly scheduled call to discuss Plan progress and advise the City and the MPC on public involvement and other various planning process issues. A Master Project Schedule and Work Plan will be developed and maintained to guide the process.

- *General Public Meetings*

During the study process, both the City and the MPC shall make a reasonable effort to involve all stakeholders in the study area, including property owners, residents, business, and employers/employees. The public involvement process will include a variety of methods to reach the broadest possible range of stakeholders as possible with noted social face-to-face limitations due to COVID-19 and social distancing CDC recommendations (i.e., Council meetings, surveys, social media, City website, etc.). Two (2) General Public Meetings in a format determined by the Project Management Team will be held. The following topics must be addressed during the Public meetings:

1. An overview of the study process, goals of the study, key dates, and opportunities for public input.
2. Solicitation of opinions on goals and objectives of the study.
3. A review of preliminary findings, presentation of the draft Plan and gathering public comments.
4. Where final Plan documents can be obtained or viewed.

In addition to the above, the public engagement process may include:

- **Website and Social Media** – MPC Staff can provide messages to be posted on the City’s website and/or Facebook pages by City staff. All messages shall be posted to the City’s website and/or

- social media sites by a designated Garden City staff member.
- Community Surveys – An online community survey will be established and posted on the City’s website to engage and understand the community’s needs and concerns. The survey process shall be overseen by a designated Garden City staff member with assistance from MPC staff.

### **Task 3 - Update Plan**

Review the existing Plan(s) and update the goals, policies and strategies based on Tasks 1 and 2 findings, along with changing conditions and priorities in the community. Prepare a detailed concept plan.

### **Task 4- Prepare Project Deliverables**

The goal of this task is to compile the results of the overall work effort, the study process, relevant findings, and recommendations into a final Plan document. The final Plan document shall include an executive summary and the following deliverables:

- **Summaries of the Plan development process:**
  - a) A description of the study process and methodology, data gathering techniques, findings, and outcomes.
  - b) A description of the public participation process used to achieve a community supported Plan and public improvements program.
- **Existing conditions summary, including:**
  - a) Maps and other graphic representations to support the Plan.
  - b) Existing and projected applicable data such as population, employment data, etc.

### **Task 5- Deliverables**

- The MPC will provide the following final deliverables:
  1. One (1) printed unbound copy of the complete final report and appendices (8.5x11)
  2. Three (3) “Thumb drives”/”Flash Drives” with the following:
    - PDF file of final report and all appendices
    - A Power Point Slide Presentation summarizing the final report
    - 5-Year Short Term Work Program in Excel
    - All electronic files in their original format with supporting graphics and GIS shapefiles

**B. Work Details:**

**SERVICES PROVIDED BY THE MPC:** The MPC shall perform and complete in a satisfactory manner the following services:

1. The MPC shall attend a Kick-Off Public Hearing (virtual or in-person depending on CDC safety recommended guidelines due to COVID-19) with the City Council to explain the general planning process to the community and receive preliminary input as well as have Community Stakeholders assigned for participation.
2. The MPC shall attend workshop(s) (virtual or in-person depending on CDC safety recommended guidelines due to COVID-19) in accordance with the Timeline of Services detailed below to discuss and prioritize the preliminary Community Goals to identify the community's direction and to serve as a guide for implementation.

Out of this workshop a list of Needs and Opportunities will be developed and followed up with implementation measures in the Community Work Program. The new Community Work Program shall cover the five-year period from November 2021 – October 2026.

3. The MPC shall facilitate the public, and Stakeholder input and feedback.
4. The MPC shall provide professional planning in accordance with local statutes, ordinances and the Rules of the GA Department of Community Affairs, (DCA) Chapter 110-12-1, Minimum Standards and Procedures for Local Comprehensive and provide planning assistance for the following Required Plan Elements:
  - A. Community Assessment and Community Profile
  - B. Community Goals and Strategies
  - C. Economic Development
  - D. Land Use
  - E. Transportation
  - F. Housing
  - G. Broadband Services
  - H. Natural Resources
  - I. Quality of Life (shown at the County-level):
    - a. Crime
    - b. Health
    - c. Education
    - d. Historic and Cultural Resources
  - J. Community Strategic Plan and Work Program
  - K. Community Participation Program

**SERVICES PROVIDED BY THE CITY:** The City shall furnish data and aid with tasks as follows:

1. The City shall designate a Representative as the primary contact for the project.
2. Identification of Stakeholders – The City shall compile a list of stakeholders. Members of the governing authority must be included among the stakeholders and be actively involved to include serving on the Steering Committee.
3. The City must form a Steering Committee to oversee and participate and include members of the governing authority, local economic development practitioners and local government staff.
4. The City will oversee translating any pertinent documents into Spanish for use during the project.
5. First Required Public Hearing – a first public hearing must be held at the inception of the planning process. The purpose of this hearing is to brief the community on the process and to obtain input.
6. The City shall forward a certification stating that it considered the Regional Water Plan and Environmental Planning Criteria while drafting the Comprehensive Plan to the MPC.
7. Second Public Hearing – In accordance with the GA Department of Community Affairs, (DCA) Chapter 110-12-1, Minimum Standards and Procedures for Local Comprehensive Planning, a second public hearing must be held once the Plan has been drafted and made available for public review. The purpose is to brief the community on the contents of the Plan and provide opportunity for final suggestions.
7. Submittal of Plan for review and comment by the Georgia Department of Community Affairs (DCA).
8. Notification to all interested parties for final review and comment.
9. Submittal of the Plan to the Georgia Coastal Regional Commission (CRC) for potential conflicts with neighboring jurisdictions.
10. With the help of the MPC, any requested changes by the DCA and CRC must be addressed through revision and resubmittal to the CRC and DCA.
11. Adoption of the Final Plan to maintain Qualified Local Government (QLG) Status.
12. Notification of Local Adoption via Final Resolution sent to CRC and DCA.
13. Publication of the Final Plan on City’s website.

**C. PROJECT CONTACTS:**

**MPC**

Melanie Wilson  
Executive Director  
110 East State Street  
Savannah, GA 31401

**City**

Ron Feldner  
City Manager  
100 Central Avenue  
Garden City, GA 31405

**TIMELINE OF SERVICES:**

Following a kick-off meeting with City staff to confirm project scope, the MPC team will complete the following tasks to update to the City’s Comprehensive Plan:

**Task 1 – Existing Plan Assessment (4 weeks)**

Thorough review and assessment of the existing City Comprehensive Plan, other related plans and proposals.

**Task 2 -Public Input (6 weeks)**

Community participation and public hearings will be central to the process. The City will identify all stakeholders and facilitate their involvement in the planning process. The public involvement process shall, include the following components:

- Project Management Team of Staff and Elected Officials
- Two (2) General Public meetings
- Public engagement process to include Social Media, 30-day Online Community Survey, and Website presence (to be posted on the City’s website, social media pages by City staff)

**Task 3 – Prepare Draft Plan (8 weeks)**

Review the existing Plan(s) and update the goals, policies and strategies based on Tasks 1 and 2 along with changing conditions and priorities in the community. Prepare a detailed Plan for final approval by Garden City’s staff and elected officials.

**Tasks 4 & 5- Package and Prepare Final Project Deliverables (6 weeks)**

- One (1) printed unbound copy of the complete final report and appendices (8.5x11)
- Three (3) “Thumb drives”/ “Flash Drives” with electronic deliverables and files

**SCHEDULE:**

Project Kick-off and staff meetings (2 weeks) Begins October 2020

Existing and Proposed Plan review and assessment (4 weeks) Begins November 2020

Public Input and Meetings (6 weeks) January 2021

Final Plan Development (8 weeks) Begins March 2020

Plan Submittal to State offices for review (6 weeks) Begins May 2021

Final Plan Distribution (2 weeks) July 2021

**EXHIBIT B**  
**COMPENSATION AND TERMS AND CONDITIONS OF PAYMENT**

**Compensation:**

The City shall compensate the MPC for services performed in accordance with Article II Scope of Planning Services and Exhibit A of this Agreement.

1. The MPC shall invoice the City on a quarterly basis for all hours and expenses incurred in performance of its obligations under this Agreement.
2. The City shall compensate the MPC for conducting the services specified in Article II of this Agreement in an amount of \$9,600 (nine thousand six hundred dollars).
3. The MPC will not invoice the City in excess of the amount stated above without first obtaining written approval of the City.

Invoices shall be submitted to:

City of Garden City  
Attn: Ron Feldner  
City Manager  
100 Central Avenue  
Garden City, GA 31405

Payments shall be made within thirty (30) days of receipt of the invoice. Payments shall be submitted to:

Metropolitan Planning Commission  
Attn: Pamela Everett  
Assistant Executive Director, Operations & Compliance  
110 East State Street  
Savannah, GA 31401

**FEE:**

Payment shall be for by a lump sum amount of (\$9,600.00).

**COST PROPOSAL AND BILLING RATES**

**Cost Proposal:**

The following represents the MPC's not-to-exceed price for the proposed City of Garden City Comprehensive Plan project.

**Task 1 – Existing Plan Assessment (40 hours)**

Task Total.....\$1,750.00

**Task 2 -Public Input (20 hours)**

Task Total.....\$2,000.00

**Task 3 – Prepare Concept Plan (80 hours)**

Task Total..... \$4,000.00

**Task 4- Prepare Project Deliverables (60 hours)**

Task Total..... \$1,700.00

**Task 5- Package Final Deliverables (1 hour)**

Task Total..... \$150.00

**PROJECT LUMP SUM TOTAL.....\$9,600.00**

**Billing Rates:**

Project Manager (PM): \$65/hour

Senior Planner (SP): \$45/hour

Planner (P): \$35/hour

Senior GIS Staff (SG): \$50/hour



G A R D E N C I T Y

OFFICE OF  
THE CITY MANAGER

Ronald A. Feldner, P.E.  
City Manager

## MEMORANDUM

To: Mayor and City Council  
From: Ron Feldner  
Date: September 21, 2020  
Re: Contractor Award – Prosperity Drive Water System Improvements

The purpose of this memorandum is to request City Council action on for the award of the Prosperity Drive Water System Project to the low bidder and to authorize Thomas & Hutton Engineers to serve as Construction Administrator for the project. This project is being undertaken to bring the water supply from the west side of Dean Forest Road to the east side of Dean Forest Road such that two proposed warehouse projects can commence construction.

### Project Description and Contractor Bid Details

The Prosperity Drive Water System Improvements project is divided into three divisions of work:

1. Division I – Metering Station and Water Line Installation Under Dean Forest Road
2. Division II – Prosperity Drive Water Line Installation
3. Division III – Water Line Installation South from Prosperity Drive to Airport Park Drive

The City received competitive contractor bids on June 2, 2020 for the work divisions described above. The table below summarizes the bids received:

Contractor	Bid Amount
Griffin Contracting	\$1,673,776.20
BRW Construction	\$1,702,091.00
Dustcom Limited	\$1,722,344.50

\* *Griffin Contracting is the apparent low bidder*

### Project Funding Plan

The two developers that are constructing Class A Warehouse Projects on the 264 acre Garrett Tract and the 67 acre Constantine Tract will provide the construction funding of \$1,673,776.20 to pay for the water system project to be performed by Griffin Contracting. At the March 16, 2020 City Council Meeting, the City Council authorized execution of a Development Agreement with McCraney Properties (Savannah Main Gate LLC) that placed responsibility on that Developer to pay their

proportionate share of the cost (\$1,370,686) to install the water system to serve the Garrett Tract. At the August 17, 2020 City Council Meeting, the City Council authorized execution of a Development Agreement with P8/Strategic Garden City Holdings LLC that placed responsibility on that Developer to pay their proportionate share of the cost (\$303,090) to install the water system to serve the Constantine Tract. Each of the Development Agreements stipulate that each Developer will pay for contractor change orders that occur during the course of the water system installation project.

The two executed Development Agreements require the City to manage and oversee the construction work performed by Griffin Contracting. The City will accomplish this task by engaging Thomas & Hutton Engineers to provide construction observation, oversight and administration services for the project at an estimated fee of \$99,770.00 for the 12 month duration of the project. These funds will be provided by the Water & Sewer Enterprise Fund.

Recommendation: The City staff requests that the City Council award the Prosperity Drive Water System Improvements Project bid to Griffin Contracting in the amount of \$1,673,776.20 and authorize the City Manager to execute the applicable construction contracts. In addition, the City staff requests that the City Council authorize the City Manager to execute an Engineering Task Order with Thomas & Hutton Engineers to provide construction administration services for the project in the amount of \$99,770.00.

Please contact me with any questions regarding the information contained in this memo.



G A R D E N C I T Y

OFFICE OF  
THE CITY MANAGER

Ronald A. Feldner, P.E.  
City Manager

## MEMORANDUM

To: Mayor and City Council  
From: Ron Feldner  
Date: September 21, 2020  
Re: Contractor Award – Drainage Improvement Projects (Azalea Avenue/Camellia Avenue and Leon Village Drive)

The purpose of this memorandum is to provide a summary of the contractor bids received on August 31, 2020 for the referenced projects. Maxwell Reddick Associates (MRA) served as the engineering consultant in accordance with a previous City Council authorization at the May 4, 2020 meeting and they coordinated the survey, design and contractor bidding phases of the work. The City had established a construction budget of \$99,900 for these projects.

The table below summarizes the bid data:

Contractor	Bid Amount
Preferred Site Construction	\$94,700
Tim Lanier Construction	\$120,550
APAC Atlanta	\$186,430

*\*Based on the bids submitted, the low bidder is Preferred Site Construction.*

The project construction costs of \$94,700 will be paid using SPLOST and Stormwater Utility Funds that are available in the FY2020 budget.

Requested City Council Action (September 21, 2020): Award the drainage improvement project contract to the low bidder (Preferred Site Construction) and authorize the City Manager and City Attorney to negotiate and execute a contract.

Please contact me with any questions regarding the information contained in this memo.



C I T Y O F K E N N E S A W

## Memorandum

**To:** Ron Feldner – City Manager  
**From:** C. Scott Robider – City Marshal  
**Date:** 9/15/2020  
**Re:** Damage to City Infrastructure – Chatham Parkway/ Telfair Place

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The purpose of this memorandum is to provide you a summary of the incident that occurred on August 19, 2020 at the intersection of Chatham Parkway and Telfair Place. This represents the second incident at the exact location where the previous damage occurred by a dump truck owned by a different company on June 16, 2020. In this latest incident a dump truck owned and operated by Barnett Southern Inc. left the company's storage yard on Telfair Place with the bed of the truck in the fully raised position and proceeded toward Chatham Parkway. As the truck moved through the intersection, the raised apparatus ensnared several utility wires and support cables thereby pulling most traffic lights, cameras, utility poles and other critical City hardware to the ground before the truck overturned.

When Emergency Responders arrived at the scene the dump truck was resting on its right side with the bed of the truck in the fully raised position. The driver was cited for *Failure to Secure Load* and transported to the hospital with minor injuries. The owner of the company responded to the incident, so all insurance information and other essential data were collected for the future cost recovery by the City. Once the scene was safe and the investigation was progressing the City staff contacted Jason Hoffman, the owner of Hoffman Electric, who immediately mobilized his staff and responded to the scene. Hoffman Electric is the company that originally planned, installed and continues to maintains all of the traffic signals and other equipment to ensure that this busy intersection operates safely and efficiently.

Within the scope of about 5 hours, the Hoffman Electric team had installed a new pole and temporarily restored the traffic signals, cameras and all other additional safety equipment critical to proper traffic control at the intersection. The attached invoice is representative of the work performed the day that the incident occurred in order to make the temporary emergency repair. Currently, Hoffman Electric is the process of securing the necessary equipment required to return the intersection to its full capacity prior to the incident. Once the restoration project is over there will be a subsequent invoice for the additional work by Hoffman Electric. Based on previous cost recovery cases that I have formulated; I would recommend that once the project is closed out and all invoices are received from Hoffman Electric that I then construct the cost recovery invoice on behalf of the City. In previous cases involving cost recovery I have partnered with our assigned Risk Specialist with the Georgia Municipal Association (GMA) to formulate and collect all cost from the insurer of the negligent party, which I intend to do in this current matter.



# Hoffman Electric Co

4119 Ogeechee Rd  
Savannah, GA 31405

## Invoice

Date	Invoice #
8/31/2020	15447

Bill To

City of Garden City  
100 Central Avenue  
P.O. Box 7548  
Garden City, Ga. 31418-7548

Job #
20131

Terms	Due Date	Job Location
Net 30	9/30/2020	Chatham Parkway ...

Description	Rate	Amount
RE: TELFAIR AND CHATHAM PKWY		
FURNISH LABOR, EQUIPMENT AND MATERIALS TO REPAIR TRAFFIC SIGNAL THAT WAS DAMAGED FROM ACCIDENT #200826004.		0.00
(1) AUGER TRUCK	1,000.00	1,000.00
(2) BUCKET TRUCKS	1,500.00	3,000.00
(1) WOOD POLE	500.00	500.00
(2) DOWN GUY ANCHORS	300.00	600.00
5 RED LIGHTS	250.00	1,250.00
SPAN WIRE AND 7 CONDUCTOR	500.00	500.00
LABOR	800.00	800.00

<b>Total</b>	\$7,650.00
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$7,650.00

Tel # 912-236-2253  
Fax # 912-236-3446

hoffmanelec@gmail.com