

OLD TOWN TROLLEY TOURS OF SAVANNAH, INC.

Plaintiff,

V.

**THE MAYOR AND ALDERMEN OF
THE CITY OF SAVANNAH**

Defendants.

CIVIL ACTION NO. SPCV20-007667-MO

NAMED PLAINTIFF'S FIRST AMENDED VERIFIED CLASS ACTION COMPLAINT

COMES NOW Plaintiff Old Town Trolley Tours of Savannah, Inc. (“Named Plaintiff”) and makes and files this First Amended Verified Complaint on behalf of itself and prospective class members for tax refund and prejudgment interest pursuant to O.C.G.A. § 48-5-380 to recover taxes unlawfully levied and collected based on violations of Named Plaintiff’s constitutional rights and for attorneys’ fees and costs under O.C.G.A. § 13-6-11, and other relief and representing to the Court as follows:

INTRODUCTION

1.

This is a refund class action under O.C.G.A. § 48-5-380 (the “Refund Statute”) for preservation fees collected under City of Savannah 2020 Revenue Ordinance Article T. §3 (the “Preservation Fee” and the “Preservation Fee Ordinance”) from 2015 to 2020. The Preservation Fee was a speech tax that was levied until its repeal in 2020 exclusively on sightseeing tour services businesses (hereinafter “sightseeing tour companies”), including Named Plaintiff, which conducted narrated tours within the Historic District of Savannah. The Preservation Fee violated Named Plaintiff’s First Amendment rights, violated the Special District Clause of the Constitution

of the State of Georgia and violated the due process and equal protection clauses of the Fourteenth Amendment to the United States Constitution and Article 1, Section 1, Paragraph 1 of the Constitution of the State of Georgia.

IDENTIFICATION OF THE PARTIES, JURISDICTION and VENUE

2.

Named Plaintiff Old Town Trolley is a corporation organized and operating under the laws of the State of Georgia, whose principal office is located at 1115 Louisville Road, Savannah, GA 31415.

3.

Defendant the Mayor and Alderman of the City of Savannah is a municipal entity organized under the Constitution and laws of the State of Georgia (“Defendant” or “the City of Savannah”). The City of Savannah may be served by delivering a copy of the Summons and Complaint to the City Council.

4.

Jurisdiction and venue are proper in this Court.

FACTUAL BACKGROUND

Federal Lawsuit

5.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-4 as if set forth herein verbatim.

6.

A civil rights lawsuit was initiated against the City of Savannah in 2014 by several tour guides who operated in the City of Savannah in an action styled *Freenor, et al. v. Mayor and Aldermen of the City of Savannah*, Civil Action No. 4:14-cv-00247-WTM-GRS, in the United

States District Court for the Southern District of Georgia, Savannah Division (the “Federal Lawsuit”).

7.

The Federal Lawsuit alleged that Savannah Code of Ordinances § 6-1508 which made it unlawful to “act or offer to act as a tour guide within the city” or to “play a role during a tour” without first obtaining a “tour guide permit” from the City of Savannah (the “Tour Guide Licensing Ordinance”) violated the right to free speech as guaranteed by the First Amendment to the United States Constitution.

8.

The Federal Lawsuit also claimed that the Preservation Fee violated the right to free speech as guaranteed by the First Amendment to the United States Constitution.

9.

The District Court for the Southern District of Georgia found that the Tour Guide Licensing Ordinance was not narrowly tailored to serve a significant governmental interest and therefore violated the First Amendment to the United States Constitution. A true and correct copy of the May 20, 2019 Order in the Federal Lawsuit (the “May 2019 Order”) is attached hereto as Exhibit (“Ex.”) “A”.¹

10.

The District Court for the Southern District of Georgia found that the Preservation Fee, which the plaintiffs in the Federal Lawsuit claimed was a speech tax, was a “tax” within the scope of the Tax Injunction Act (the “TIA”), 28 U.S.C. § 1341. A true and correct copy of the July 22,

¹ While cross motions for summary judgment were still pending in the Federal Lawsuit, the City of Savannah repealed the Tour Guide Licensing Ordinance. See Ex. A at p. 6.

2019 Order in the Federal Lawsuit (the “July 22, 2019 Order”) is attached hereto as Exhibit “B” at p. 5.

11.

The District Court for the Southern District of Georgia held that the TIA provided a jurisdictional bar from its consideration of the constitutionality of the Preservation Fee. See Terry v. Crawford, 615 F. App’x 629, 630 (11th Cir. 2015) (“The Tax Injunction Act is a jurisdictional rule and constitutes a broad jurisdictional barrier.”) (Internal citations and punctuation omitted).

12.

The District Court for the Southern District of Georgia found that there was a plain, speedy and efficient state remedy under the Refund Statute to challenge the Preservation Fee. See Ex. B, at p. 5.

13.

Accordingly, the District Court for the Southern District of Georgia dismissed the claims regarding the constitutionality of the Preservation Fee without prejudice for lack of subject matter jurisdiction. Id. at pp. 7-8.

Named Plaintiff Paid the Preservation Fee from 2015 to 2020

14.

Named Plaintiff is a local sightseeing tour business that conducts narrated sightseeing tours within the Historic District of the City of Savannah and was subject to and paid the Preservation Fee from 2015 until its repeal in 2020.

15.

In 2015 Named Plaintiff paid \$331,588.56 for the Preservation Fee under Revenue Ordinance Article T. §3.

16.

In 2016 Named Plaintiff paid \$347,865.25 for the Preservation Fee under Revenue Ordinance Article T. §3.

17.

In 2017 Named Plaintiff paid \$390,639.74 for the Preservation Fee under Revenue Ordinance Article T. §3.

18.

In 2018 Named Plaintiff paid \$380,098.83 for the Preservation Fee under Revenue Ordinance Article T. §3.

19.

In 2019 Named Plaintiff paid \$358,259.23 for the Preservation Fee under Revenue Ordinance Article T. §3.

20.

In 2020 Named Plaintiff paid \$52,331.71 for the Preservation Fee under Revenue Ordinance Article T. §3.

The Preservation Fee: Violation of the First Amendment of the Constitution

21.

From 2015 to June 11, 2020 the City of Savannah charged a speech tax, known as the Preservation Fee. The Preservation Fee was a tax because it was “an enforced contribution exacted pursuant to legislative authority for the purpose of raising revenue to be used for public or governmental purposes, and not as payment for a special privilege or service rendered.” Gunby,

et al v. Yates, 214 Ga. 17, 19, 102 S.E.2d 458, 550 (1958).²

22.

The Preservation Fee charged was \$1.00 per adult audience member on any “[s]ightseeing tours conducted within the Historic District of Savannah.” Revenue Ordinance Article T. §3(A)-(B). A fifty cent (\$0.50) Preservation Fee was charged for children “12 years and under, provided that the tour fee [was] no more than 60% of the adult fare.” Id. at §3(B). No Preservation Fee was charged for children “three years of age and under, provided that no tour fee [was] charged.” Id.

23.

The City of Savannah’s Preservation Fee applied to “local motor vehicle tours, horse drawn carriage tours, walking tours, boat tours, and any other commercial tours...”. Id.

24.

The Preservation Fee, however, did not apply to “persons boarding a tour boat for dining and on-board entertainment purposes where a sightseeing tour is not the focus or emphasis of the event and where no tour narration is provided.” Id. at (b) (emphasis provided).

25.

Thus, on its face, the City of Savannah’s Preservation Fee was targeted to speech. That is, whether a tour business was required to pay the tax depended on whether its services included a “tour narration.” Id.

26.

The City of Savannah’s Revenue Ordinance provided that “[a]ny sightseeing tour services business operating within the Historic District of Savannah as defined above, whether on a regular

² Compare a “fee” which the Georgia Supreme Court defines as “a charge fixed by law as compensation for services rendered.” Gunby, 214 Ga. at 19.

or transient basis, shall be liable for payment of the [P]reservation [F]ee.” Revenue Ordinance Article T.§3(C).

27.

Payment of the Preservation Fee was a condition of doing business from 2015 until its repeal in 2020.

28.

The City of Savannah’s Revenue Ordinance provided that “[p]ayment of preservation fees as provided by this ordinance is a condition for doing business within the City as a sightseeing tour business, and failure to pay the fee shall be grounds for suspension from the Visitors Center Parking lot and other sanctions as may be provided by ordinance or contract.” Revenue Ordinance Article T.§3(G).

29.

Each local tour service business in the City of Savannah that was liable for payment of the Preservation Fee was required “on or before the twentieth day of each month transmit to the Revenue Department a return showing the following information for the previous calendar month” which included:

- a) Total number of tours conducted within the Historic District;
- b) Total number of tours originating but not conducted within the Historic District;
- c) Number of adult-fare tour passengers on Historic District tours during the month;
- d) Number of child tour passengers (12 years and under) provided at 60%-fare or less;
- e) Number of child tour passengers (3 years and under) provided at no-fare;
- f) Number of youth field-trip tours and number of your tour

passengers/adult companions;

g) Preservation fees due by category and in total; and

h) Such other information as the Revenue Department may reasonably require to administer and collect preservation fees.

Revenue Ordinance Article T. §3(D)(1).

30.

The City of Savannah's Revenue Ordinance provided that "[e]ach tour company shall report monthly totals, shall keep accurate records of the above information on a daily basis, and shall retain such records for a minimum of three years. Daily records shall be made available to City staff...". Id.

31.

Transient tour operators (motor coaches) were also liable for the Preservation Fee.

32.

The City of Savannah's Revenue Ordinance provided that "[t]he operator of each transient tour vehicle (motor coach) entering the [C]ity for the purpose of conducting a tour shall pay a preservation fee according to the rate established herein as part of the permitting process *prior* to beginning a tour within the [C]ity." Revenue Ordinance Article T. §3(D)(2) (emphasis in original).

33.

The City of Savannah charged penalties from 2015 to 2020 for any person or business that failed "to make a return or pay the full amount of the required" Preservation Fee. Id. at T. §3(F). The penalty that was added to the tax was \$25.00 or ten percent (10%), whichever was greater, if the failure was not more than thirty (30) days, plus five percent (5%) penalty interest for each additional thirty (30) days or portion thereof during which the failure continued. Id.

34.

The City of Savannah in the Federal Lawsuit admitted that the tours on which the Preservation Fee were imposed were the same tours where a tour guide was required to obtain a license under the Tour Guide Licensing Ordinance that was declared unconstitutional by the District Court for the Southern District of Georgia. A true and correct copy of selected portions of Plaintiffs' Statement of Undisputed Material Facts and Conclusions of Law Thereof in the Federal Lawsuit is attached as Exhibit "C", ¶108 ("tours' on which [the Preservation Fee] is imposed are the same 'tours' where the guide is required to obtain a license."). A true and correct copy of selected portions of the City of Savannah's Response to Plaintiffs' L.R. 56.1 Statements in the Federal Lawsuit is attached as Exhibit "D", ¶108 (the allegations in Paragraph 108 are not disputed).

The City of Savannah's Justification for the Preservation Fee

35.

The City of Savannah initially justified the enactment of the Preservation Fee "as a way of generating funds for infrastructure preservation and improvement." A true and correct copy of the Official Proceedings of Savannah City Council dated December 9, 1997 produced by the City of Savannah in the Federal Lawsuit (Bates City001562) is attached hereto as Exhibit "E".

36.

Although the City of Savannah only imposed the Preservation Fee on narrated tours led by tour guides conducted within the Historic District, the City of Savannah admitted in the Federal Lawsuit that tourists can have an impact on infrastructure preservation and improvement such as the need for maintenance to squares, monuments and infrastructure in the Historic District even if they are not part of a narrated tour. A true and correct copy of selected portions of the City of

Savannah’s Responses to Plaintiffs’ Second Set of Discovery Requests in the Federal Lawsuit attached as Exhibit “F”, Request for Admission No. 7 (“Admit that tourists can have an impact on the need for maintenance to squares, monuments, and infrastructure in the historic district even if the tourists are not in a tour group.” The City of Savannah’s Response: “Request No. 7 is admitted.”).

37.

Many businesses such as restaurants, gift shops and hotels depend on the business that is generated by the scenic beauty of the public squares and monuments to generate revenue, but yet were not required to pay the Preservation Fee that tour businesses were required to pay. See Ex. C at ¶117 (“Many businesses other than guided tours rely on the scenic beauty of the squares and historic monuments to generate revenue, and yet these businesses are not required to pay” the Preservation Fee.); Ex. D. at ¶117 (The City of Savannah “does not dispute that businesses which are not guided tours indirectly depend on business that is generated by the scenic beauty of the public squares ... but yet are not subject to the [P]reservation [F]ee.” (Internal punctuation omitted)).

38.

Residents also benefit from the scenic beauty of the public squares and monuments but yet are not required to pay the Preservation Fee that tour businesses were required to pay. See Ex. C at ¶118 (“Residents also benefit from the scenic beauty of the squares and historic monuments, and yet residents are not required to pay the City’s tax on tour businesses.”); Ex. D at ¶118 (“The allegations contained in paragraph [] 118 are not disputed.”).

39.

Therefore, the Preservation Fee – which is only imposed on tourist businesses that

conducted narrated tours – is a tax that singles out tour businesses based on speech for a special burden while providing a benefit that is widely shared.

The City of Savannah Could Have Raised Revenue Through a General Tax

40.

Funds for “infrastructure preservation and improvement” – which is the City of Savannah’s purported justification for the Preservation Fee – could readily have been raised through a general tax on economic activity rather than singling out tour businesses for a special burden.

41.

In fact, in or about 2015 the City of Savannah was evaluating such a general tax on economic activity within a defined geographical area of downtown. A true and correct copy of selected portions of the Rule 30(b)(6) of the Mayor and Aldermen of the City of Savannah by Bridget Lidy dated April 3, 2015 in the Federal Lawsuit attached hereto as Exhibit “G” at pp.111-113.

42.

Such a general tax on economic activity would have been no less effective as a means of raising revenue to fund the projects paid for by the Preservation Fee that was imposed on tour businesses.

Preservation Fee: Violation of the Special District Clause of the Constitution of the State of Georgia

43.

The Historic District of Savannah, where the Preservation Fee was levied, is a special district as defined under O.C.G.A. §36-42-16 and Article IX, Section II, Paragraph VI of the Constitution of the State of Georgia.

44.

O.C.G.A. §36-42-16 provides that “[p]ursuant to Article IX, Section II, Paragraph VI of the Constitution of the State of Georgia, municipalities may create one or more special districts within the area of operation of a downtown development authority for the purpose of levying and collecting taxes, fees, or assessments to pay the cost of any project or to support the exercise of any other powers which the authority may possess.”

45.

Article IX, Section II, Paragraph VI of the Constitution of the State of Georgia provides in part that “special districts may be created for the provision of local government services within such districts; and fees, assessments, and taxes may be levied and collected within such districts to pay, wholly or partially, the cost of providing such services therein and to construct and maintain facilities therefor. (Emphasis supplied).

46.

In this regard, the City of Savannah Ordinance Section 5-204 provides “[f]or services enumerated above, or any services authorized by this Chapter or the Constitution and general laws of the State of Georgia, the Mayor and Aldermen of the City of Savannah may, by ordinance, create special districts within the corporate limits of the City of Savannah in which it may levy taxes, and/or impose rates, fees or charges, or both, to pay, wholly or partially, the cost of providing such services therein and to construct and maintain facilities therefor[.]” (Emphasis supplied).

47.

In the ordinance creating the Historic District of Savannah as a special district, the City of Savannah explained that “[t]he purpose of the Savannah Downtown Historic Overlay District, referred to herein as ‘Savannah Downtown Historic District,’ is to promote the educational,

cultural, economic, and general welfare of Savannah pursuant to the provisions of the amendment to the Georgia Constitution Article [IX]...”³ Savannah Ordinance, Division II, Part 8, Chapter 3, Article 7, Section 7.8.1.

48.

The boundaries for the Historic District are as follows: “bounded on the north as the Savannah River; on the east by Randolph Street between the Savannah River and Broughton Street and by East Broad Street between Broughton and Gwinnett Streets; on the south by Gwinnett Street; and on the west by West Boundary Street to Indian Street, Indian Street to McGuire Street, extended to the River.” Savannah Ordinance, Division II, Part 8, Chapter 3, Article 7, Section 7.8.2.

49.

From 2015 to 2020 sightseeing tour companies that operated narrated tours within the Historic District of Savannah paid \$4,048,216 in Preservation Fees.

Year	Amount
2015	\$745,223
2016	\$744,017
2017	\$810,284

³ The Special District Clause of the Constitution of the State of Georgia is found at Article IX, Section II, Paragraph VI. There appears to be a typographical error in Savannah Ordinance, Division II, Part 8, Chapter 3, Article 7, Section 7.8.1 as it refers to the authority for establishing the special district for the Historic District in Article XI – rather than Article IX. Article XI of the Constitution of the State of Georgia contains the Miscellaneous Provisions and is nonsensical in the context of providing the City of Savannah with the authority to create special districts.

2018	\$786,292
2019	\$720,000 ⁴
2020	\$242,400 (Estimated) ⁵
Total	\$4,048,216

A true and correct copy of selected portions of the 2015 Service Program and Budget 2015-2019 Capital Improvement Program is attached hereto as Exhibit “H”. A true and correct copy of selected portions of the 2016 Service Program and Budget 2016 Service Program and Budget 2016-2020 Capital Improvement Program is attached hereto as Exhibit “I”. A true and correct copy of selected portions of the 2017 Adopted Budget and Five-Year Capital Improvement Program is attached hereto as Exhibit “J”. A true and correct copy of selected portions of the 2018 Adopted Budget & Strategic Plan is attached hereto as Exhibit “K”. A true and correct copy of selected portions of the 2019 Adopted Budget is attached hereto as Exhibit “L”. A true and correct copy of selected portions of the 2020 Adopted Budget & Capital Improvement Program is attached hereto as Exhibit “M”.⁶

⁴ This is the projected amount of revenue from the Preservation Fee for 2019 as reflected in the City of Savannah 2020 Adopted Budget and Capital Improvement Program.

⁵ The amount of revenue from the Preservation Fee for 2020 is estimated. The 2020 adopted amount of revenue from the Preservation Fee as reflected in the 2020 Adopted Budget and Capital Improvement Program was \$727,200. The City of Savannah repealed the Preservation fee on June 11, 2020 (see infra for detailed discussion on the repeal) so the 2020 Preservation Fee was only collected for January, February, March and April of 2020. The 2020 adopted amount of revenue from the Preservation Fee was estimated for four (4) months in 2020 as follows: \$727,200/12 months = \$60,600 per month x 4 months = \$242,400.

⁶ Complete copies of the budgets can be found on the City of Savannah’s website at <http://savannahga.gov/493/Office-of-Management-Budget>.

50.

The funds that were raised by the Preservation Fee were deposited into the general fund, not into a dedicated account. See Ex. C at ¶114; Ex. D. at ¶114 (The City of Savannah “does not dispute that the funds raised through the [P]reservation [F]ee [were] deposited into the general fund, not a dedicated account.”). See also Ex. H at pp. 62-64; Ex. I at pp. 62-64; Ex. J at pp. 60-62; Ex. K at pp. 239; Ex. L at pp. 85-88; and Ex. M at pp. 68-70.

51.

From 2015 through 2020 there were a number of projects that were funded using the revenue from the Preservation Fee that were not in the Historic District of Savannah, many of which projects provided a significant benefit to residents, tourists who did not participate in a narrated tour, as well as other businesses and residents who were not required to pay the Preservation Fee.

52.

Examples of projects funded by the Preservation Fee that were not located in the Historic District of Savannah for 2015 included but were not limited to: (a) monument conservation at various locations throughout the City of Savannah (funding source: General Fund – Preservation Fee); (b) improvements to parks, squares and medians throughout the City of Savannah (City-wide) (funding source: General Fund – Preservation Fee); (c) improvements to lighting, paving, landscaping and furnishing in square (City-wide) (funding source: General Fund – Preservation Fee); (d) maintain appearance and operation of public fountains (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (e) improve Park and Tree’s maintenance building located at 14 Interchange Court (funding source: General Fund – Preservation Fee); and (f) improve landscape of City entrances and medians (not limited to the

Historic District of Savannah) (funding source: General Fund – Preservation Fee). See Ex. H at pp. 335, 336, 2015-2019 Capital Improvement Summary at pp. 66, 107, 109, 112.

53.

Examples of projects funded by the Preservation Fee that were not located in the Historic District of Savannah for 2016 included but were not limited to: (a) maintain appearance and operation of public fountains (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (b) repair, restore and improve monuments in various locations (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (c) improvements to parks, squares and medians (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (d) make improvements to the lighting, paving, landscaping and furnishing in square (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (e) improve landscape of City entrances and medians City-wide (funding source: General Fund – Preservation Fee); and (f) build a pedestrian walkway on existing public right of way at Montgomery Street Ramp improve landscape of City entrances and medians (funding source: General Fund – Preservation Fee). See Ex. I at 2016-2020 Capital Plan Overview at pp. 341, 343, 2016-2020 Capital Improvement Summary at pp. 98, 101, 104 and 119.

54.

Examples of projects funded by the Preservation Fee that were not located in the Historic District of Savannah for 2017 included but were not limited to: (a) repair, restore and improve monuments in various locations (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (b) improvements to parks, square, medians and irrigation systems (not limited to the Historic District of Savannah) (funding source: General Fund –

Preservation Fee); (c) install and repair lighting of public monuments (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (d) improvements to lighting, paving, landscaping and furnishing in squares (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (e) improve landscape of City entrances and medians City-wide (funding source: General Fund – Preservation Fee); and (f) preserve and maintain fountains City-wide (funding source: General Fund – Preservation Fee). See Ex. J at pp. 330, 2017-2021 Capital Plan Overview at pp. 341, 343, 2016-2020 Capital Improvement Summary at pp. 102, 105 and 108.

55.

Examples of projects funded by the Preservation Fee that were not located in the Historic District of Savannah for 2018 included but were not limited to: (a) improve landscape of City entrances and medians (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (b) preserve and maintain fountains to ensure safe and efficient operation (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (c) repair, restore and improve monuments in various locations (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (d) make improvements to parks, squares, medians and irrigation systems (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (e) install and repair lighting of public monuments (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); and (f) improvements to the lighting, paving, landscaping and furnishing in squares (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee). See Ex. K at pp. 195-196.

56.

Examples of projects funded by the Preservation Fee that were not located in the Historic District of Savannah for 2019 included but were not limited to: (a) monument conservation (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (b) park, square, medians and irrigations improvements (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); (c) public monuments lighting (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee); and (d) fountain conservation (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee). See Ex. L at pp. 266-267.

57.

Examples of projects funded by the Preservation Fee that were not located in the Historic District of Savannah for 2020 included but were not limited to: cemetery improvement projects (not limited to the Historic District of Savannah) (funding source: General Fund – Preservation Fee). See Ex. M at pp. 23.

The City of Savannah Repeals the Preservation Fee Ordinance

58.

On or about June 11, 2020 the City of Savannah repealed the Preservation Fee Ordinance as a result of the District Court for the Southern District of Georgia in the Federal Lawsuit finding the Tour Guide Licensing Ordinance unconstitutional.

59.

Susan W. Broker, Director Special Events, Film and Tourism for the City of Savannah stated in an email dated June 12, 2020 that “the Preservation Fee was repealed yesterday by the City Council as a result of a Court ruling.” A true and correct copy of Susan W. Broker, Director

Special Events, Film and Tourism’s email dated June 12, 2020 is attached hereto as Exhibit “N”.

60.

Ms. Broker went on to state that “[i]f a company would like to file a complaint about Preservation Fees submitted in 2020 or years prior, they may submit their complaint in writing to the City Attorney’s Office.” Id. She also indicated in the email that the City of Savannah would be sending out correspondence to all tour companies notifying them of the repeal of the Preservation Fee Ordinance.

61.

On or about July 14, 2020, Ashley L. Simpson, Revenue Director for the City of Savannah sent out an email regarding the repeal of the Preservation Fee Ordinance. A true and correct copy of Ashley L. Simpson, Revenue Director for the City of Savannah’s email dated July 14, 2020 is attached hereto as Exhibit “O”.

62.

Ms. Simpson advised that “[o]n June 11, 2020, the Savannah City Council passed an ordinance to repeal the Preservation Fee.” Id.

63.

Ms. Simpson explained that the City of Savannah “will no longer process the Preservation Fee returns submitted by tour companies, and asks that returns and payments [not be] submitted moving forward.” Id.

Refunds for the Illegally Levied and Collected Preservation Fee

64.

Taxes assessed by the City of Savannah cannot violate the United States Constitution or the Constitution of the State of Georgia and must satisfy the constitutional and statutory

requirements of uniformity and equalization.

65.

The City of Savannah levied and collected the Preservation Fee in violation of Named Plaintiff's and the prospective class members' right to free speech as guaranteed by the First Amendment of the United States Constitution as incorporated against the States by the Fourteenth Amendment to the United States Constitution resulting in the overpayment of taxes by Named Plaintiff and prospective class members and the collection by the City of Savannah of illegal and erroneous taxes.

66.

The City of Savannah also levied and collected the Preservation Fee in violation of the Special District Clause of the Constitution of the State of Georgia resulting in the overpayment of taxes by Named Plaintiff and prospective class members and the collection by the City of Savannah of illegal and erroneous taxes.

67.

The City of Savannah also levied and collected the Preservation Fee in violation of the constitutional and statutory requirements of uniformity and equalization resulting in the overpayment of taxes by Named Plaintiff and prospective class members and the collection by the City of Savannah of illegal and erroneous taxes.

68.

As a result of the above, Named Plaintiff and prospective class members are entitled to the return of all Preservation Fees and any penalties paid from 2015 through 2020 that were unconstitutionally and illegally levied and collected by the City of Savannah plus interest as provided by Georgia law.

69.

The refund due to Named Plaintiff and the Class for Preservation Fees paid from 2015 through 2020 is \$4,048,216, plus prejudgment interest.

CLASS ACTION ALLEGATIONS

70.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-69 as if set forth herein verbatim.

71.

This action is brought by Named Plaintiff as a class action, on its own behalf and on behalf of all prospective class members, under the provisions of O.C.G.A. § 9-11-23 for damages, and relief incident and subordinate thereto, including attorney's fees and costs.

72.

Named Plaintiff seeks certification of one (1) class. The class is comprised of taxpayers similarly situated, who like Named Plaintiff, paid the Preservation Fee under Revenue Ordinance Article T, §3 from August 28, 2015 through 2020 (hereinafter the "Class").

73.

The Class is comprised of two (2) subclasses defined as follows:

(1) Taxpayers who operated sightseeing tours within the Historic District of Savannah and paid the Preservation Fee under Revenue Ordinance Article T, §3 (the "Tour Operator Subclass") from August 28, 2015 through 2020

(2) Participants in sightseeing tours within the Historic District of Savannah who were charged for the Preservation Fee under Revenue Ordinance Article T, §3 by tour operators and paid the Preservation Fee (the "Tour Participants Subclass") from August 28, 2015 through 2020.

74.

The Class so described is comprised of numerous members seeking the following relief for each year at issue: (a) tax refunds under O.C.G.A. § 48-5-380 for the Preservation Fee paid under Revenue Ordinance Article T.§3 from 2015 through 2020; (b) refunds under O.C.G.A. § 48-5-380 for any penalties paid under Revenue Ordinance Article T.§3(F); and (c) prejudgment interest for 2015 through 2020 based on the levying and collecting of the Preservation Fee in violation of the United States Constitution, the Constitution of the State of Georgia and Georgia law.

75.

The members of the Class are so numerous that joinder of individual members herein is impracticable.

76.

There are common questions of law and fact in the action that relate to and affect the rights of members of the Class and the relief sought is common to the members of the Class.

77.

The claims of Named Plaintiff, as set forth herein, who is representative of class members, are typical of the claims of the members of the Class, in that the claims of all members of the Class, including Named Plaintiff, depend on the showing of the acts and/or omissions of Defendant or its agents or instrumentalities giving rise to the right of Named Plaintiff to the relief sought herein. There is no conflict as between Named Plaintiff and class members with respect to this action, or with respect to the claims for relief herein set forth.

78.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(1)(A) because the prosecution of separate actions by individual class members would create

a risk of inconsistent or varying adjudications with respect to individual class members which would establish incompatible standards of conduct for any party opposing the classes.

79.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(1)(B) in that prosecution of separate actions by individual class members would create a risk of adjudications with respect to individual members of the class that would as a practical matter be dispositive of the interest of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests.

80.

This action is properly maintained as a class action pursuant to O.C.G.A. § 9-11-23(b)(3) inasmuch as the questions of law and fact common to the classes predominate over any questions affecting only individual members, and a class action is superior to other available methods for the fair and efficient adjudication of the controversy.

81.

Named Plaintiff is the representative party for the Class, and is able to, and will, fairly and adequately protect the interests of class members. Roberts Tate, LLC, one of the firms representing Named Plaintiff, is experienced in class action litigation and has successfully represented claimants in other class litigation. Of the attorneys designated as counsel for Named Plaintiff, those undersigned attorneys will actively conduct and be responsible for Named Plaintiff's case herein as well as the case of all other class members.

COUNT I - VIOLATION OF THE FIRST AMENDMENT

82.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-81 as if set forth herein verbatim.

83.

The Preservation Fee is a speech tax which represents a special tax on the expressive activity of taxpayers like Named Plaintiff and the members of the Class and violates the rights of Named Plaintiff and members of the Class to free speech as guaranteed by the First Amendment of the United States Constitution as incorporated against the States by the Fourteenth Amendment to the United States Constitution.

84.

The Preservation Fee signaled out the First Amendment activity of Named Plaintiff and the members of the Class for “special treatment.” Minneapolis Star and Tribune Company v. Minnesota Commissioner of Revenue, 460 U.S. 575, 582 (1983).

85.

On its face the Preservation Fee targeted speech as the determining factor as to whether the Preservation Fee had to be paid because payment of the Preservation Fee depended on whether there was a “tour narration” provided.

86.

The City of Savannah cannot point to “a counterbalancing interest of compelling importance that it cannot achieve without differential taxation.” Id. at 585.

87.

Named Plaintiff and the members of the Class are entitled to all Preservation Fees paid, which resulted in the voluntary or involuntary overpayment of taxes, that were illegally and erroneously levied and collected in violation of the First Amendment of the United States Constitution.

88.

Accordingly, all taxes collected based on the unconstitutional Preservation Fee Ordinance as well as any penalties paid must be refunded to Named Plaintiff and the members of the Class along with prejudgment interest.

COUNT II - VIOLATION OF THE SPECIAL DISTRICT CLAUSE

89.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-88 as if set forth herein verbatim.

90.

The City of Savannah levied and collected the Preservation Fee in the Historic District of Savannah which is a special district established pursuant to Article IX, Section II, Paragraph VI of the Constitution of the State of Georgia.

91.

The revenue generated by the Preservation Fee was deposited into the general fund of the City of Savannah.

92.

Revenue generated by the Preservation Fee was used by the City of Savannah on projects that were not located in the Historic District of Savannah.

93.

Therefore, the Preservation Fee is unconstitutional because “a tax levied and collected within a special district pursuant to [Article IX, Section II, Paragraph VI of the Constitution of the State of Georgia] can only be used for the cost of providing services within that district.” DeKalb County v. Perdue et al., 286 Ga. 793, 797, 692 S.D. 2d 331, 335 (2010).

94.

Named Plaintiff and the members of the Class are entitled to all Preservation Fees paid, which resulted in the voluntary or involuntary overpayment of taxes, that were illegally and erroneously levied and collected in violation of the Special District Clause of the Constitution of the State of Georgia.

95.

Accordingly, all taxes collected based on the unconstitutional Preservation Fee Ordinance as well as any penalties paid must be refunded to Named Plaintiff and the members of the Class along with prejudgment interest.

**COUNT III - VIOLATION OF UNIFORMITY REQUIREMENT, DUE PROCESS AND
EQUAL PROTECTION**

96.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-95 as if set forth herein verbatim.

97.

The City of Savannah levied and collected taxes under the Preservation Fee Ordinance from Named Plaintiff and members of the Class in violation of the constitutional and statutory requirements of uniformity and equalization.

98.

“All taxes shall be levied and collected under general laws and for public purposes only...[A]ll taxation shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax.” Ga. Const. Art. 7, § 1, ¶ III.

99.

The City of Savannah has violated the constitutional and statutory rights of Named Plaintiff and the members of the Class in violation of the due process and equal protection clauses of the Fourteenth Amendment to the United States Constitution and Article I, Section I, Paragraph I of the Constitution of the State of Georgia.

100.

Named Plaintiff and the members of the Class are entitled to all Preservation Fees paid, which resulted in the voluntary or involuntary overpayment of taxes, that were illegally and erroneously levied and collected in violation of the due process and equal protection clauses of the United States Constitution and the Constitution of the State of Georgia.

101.

Accordingly, all taxes collected based on the unconstitutional Preservation Fee Ordinance as well as any penalties paid must be refunded to Named Plaintiff and the members of the Class along with prejudgment interest.

COUNT IV- REFUND UNDER O.C.G.A. § 48-5-380

102.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-101 as if set forth herein verbatim.

103.

For 2015 through 2020 the City of Savannah levied and collected taxes under the Preservation Fee Ordinance in violation of the First Amendment to the United States Constitution as incorporated against the States by the Fourteenth Amendment to the United States Constitution, in violation of the Special District Clause of the Constitutional of the State of Georgia and in violation of the due process and equal protection clauses of the Fourteenth Amendment to the United States Constitution and Article I Section I Paragraph I of the Constitution of the State of Georgia resulting in the payment of illegally and erroneously levied taxes and the voluntary or involuntary over payment of taxes.

104.

Under O.C.G.A. § 48-5-380, Named Plaintiff and the members of the Class are entitled to a refund of all illegally and erroneously levied taxes or voluntarily or involuntarily over paid taxes for tax years 2015 through 2020. Accordingly, all taxes levied and collected, including any penalties, based on the Preservation Fee Ordinance along with prejudgment interest must be refunded to Named Plaintiff and the members of the Class.

COUNT V- ATTORNEY'S FEES FOR BAD FAITH AND STUBBORN LITIGIOUSNESS

105.

Named Plaintiff realleges and incorporates the allegations set forth in paragraphs 1-104 as if set forth herein verbatim.

106.

Defendant has acted in bad faith, been stubbornly litigious and has caused Named Plaintiff unnecessary trouble and expense, entitling Named Plaintiff to recover its costs of this litigation, including reasonable attorneys' fees and expenses pursuant to O.C.G.A. § 13-6-11.

WHEREFORE, having filed this First Amended Verified Complaint Named Plaintiff prays
that:

- a) That process issue and be served on Defendant in accordance with Georgia law;
- b) That Named Plaintiff and the Class recover all illegally and erroneously levied taxes and penalties for 2015 through 2020 plus prejudgment interest as set forth above;
- c) That this Court enter an Order requiring Defendant to pay all of Named Plaintiff's attorney's fees and costs of litigation associated with this action; and
- d) That Named Plaintiff and prospective class members have all other and further relief deemed just and appropriate by this Court.

RESPECTFULLY SUBMITTED, this 25th day of November, 2020.

ROBERTS TATE, LLC

MANLY SHIPLEY, LLP

BY: /s/ James L. Roberts, IV

BY: /s/ John Manly

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ATTORNEYS FOR NAMED
PLAINTIFF

ATTORNEYS FOR NAMED
PLAINTIFF

IN THE SUPERIOR COURT OF CHATHAM COUNTY
STATE OF GEORGIA

OLD TOWN TROLLEY TOURS OF
SAVANNAH, INC.

Plaintiff,

v.

MAYOR AND ALDERMEN OF THE
CITY OF SAVANNAH

Defendants.

CIVIL ACTION NO. SPCV20-00767-MO

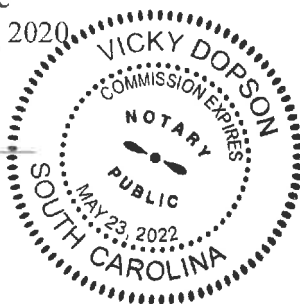
VERIFICATION AND CONSENT TO ACT AS CLASS REPRESENTATIVE

Personally appeared before me, an officer duly authorized to administer oaths, Charles S. Brazil, Regional Manager of Old Town Trolley Tours of Savannah, Inc., who states under oath that the foregoing Complaint is true and correct and hereby consents to Old Town Trolley Tours of Savannah, Inc. acting as class representative in this class action.

Charles S. Brazil

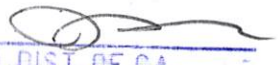
Sworn to and subscribed before me
This 28 day of August, 2020.

Notary Public



IN THE UNITED STATES DISTRICT COURT FOR
THE SOUTHERN DISTRICT OF GEORGIA
SAVANNAH DIVISION

FILED
U.S. DISTRICT COURT
SAVANNAH DIV.
2019 MAY 20 PM 2:06

CLERK 
SO. DIST. OF GA.

MICHELLE FREENOR; STEVEN)
FREENOR; DAN LEGER; JEAN)
SODERLIND; and GHOST TALK, GHOST)
WALK LLC;)

Plaintiffs,)

v.)

CASE NO. CV414-247

MAYOR AND ALDERMAN OF THE CITY)
OF SAVANNAH,)

Defendant.)

O R D E R

Before the Court are Plaintiffs' Motion for Summary Judgment (Doc. 30), Plaintiffs' Second Motion for Summary Judgment (Doc. 66), and Defendant Mayor and Alderman of the City of Savannah's (the "City") Motion for Summary Judgment (Doc. 33). For the following reasons, the City's Motion for Summary Judgment (Doc. 33) is **DENIED IN PART** and **HELD IN ABEYANCE IN PART** and Plaintiffs' First Motion for Summary Judgment (Doc. 30) and Second Motion for Summary Judgment (Doc. 66) are **GRANTED IN PART** and **HELD IN ABEYANCE IN PART**.

BACKGROUND

This case involves a First Amendment challenge to the City of Savannah's regulation of tour guides and the assessment of a fee on sightseeing tours. (Doc. 1; Doc. 66.) Plaintiffs

challenge two aspects of the City's ordinances. In Count I, Plaintiffs contend that the City's tour guide licensing scheme, which was codified within the Tour Service Ordinance of 1978 at Savannah Code of Ordinances §§ 6-1502, 6-1508-1515, and 6-1550 (the "Tour Guide Licensing Ordinance"¹), violates the First Amendment to the United States Constitution. (Doc. 64 at 20-21.) In Count II, Plaintiffs claim that the assessment of a preservation fee on all sightseeing tours conducted within the Savannah Historic District pursuant to City Revenue Ordinance, Article T, § 3 (the "Preservation Fee") violates the First Amendment as an impermissible tax on free speech. (Id. at 21.)

The Tour Service Ordinance of 1978, codified at Savannah Code of Ordinances § 6-1501 et seq., is a set of ordinances that governs the tour guide industry in Savannah, Georgia. In November 2014, at the time Plaintiffs filed their suit, the Tour Service Ordinance of 1978 contained sections that required licensure of individual tour guides. Pursuant to Savannah Code of Ordinances § 6-1508, individuals were prohibited from "act[ing] or offer[ing] to act as a tour guide within the city or play a role during a tour . . . unless the driver of the vehicle or the person acting or offering to act as a tour guide

¹ As addressed below, the City has subsequently repealed the portions of the Tour Service Ordinance of 1978 that pertained to the tour guide licensing scheme. The Court refers to the challenged, and now repealed, portions of the Tour Service Ordinance of 1978 as the Tour Guide Licensing Ordinance.

shall first obtained and shall have them in force a tour guide permit." (Doc. 30, Attach. 21 at 4.) A "walking tour guide" was defined in Savannah Code of Ordinances § 6-1502 as "[a]ny person who has passed the tour guide examination and received a tour guide permit [that] conducts walking tours" and a "certified tour guide" was "any person who has passed the tour guide examination" (Id. at 3.) A "tour guide permit" was defined as "[t]he written authority granted by the city for an individual to drive or operate a tour service vehicle or to conduct any tours for hire within the city." (Id. at 2.) In order to receive a permit, a prospective tour guide had to submit an application, Savannah Code of Ordinances § 6-1509, submit a "certificate from a reputable physician certifying" that the applicant did not suffer from any infirmity that would render him or her an unsatisfactory tour guide, Savannah Code of Ordinances § 6-1510, pass a criminal background check, Savannah Code of Ordinances § 6-1511, and pass a written examination, Savannah Code of Ordinances § 6-1514. (Doc. 33, Attach. 21 at 4-5.)

The written examination was "designed to test the applicant's knowledge of history and architecture of the city," and required the applicant to correctly answer 80 percent of the questions to pass. (Id. at 5.) The exam consisted of a 100-question multiple choice section and a fill in the blank

section. (Doc. 30, Attach. 10 at 7.) The questions for the exam were drawn from the Manual for the Instruction and Licensing of Tour Guides in the City of Savannah (the "Manual"), a study guide that was "designed to provide a history for tour guides to study" and contained information on "important buildings, monuments and fountains." (Doc. 30, Attach. 10 at 20; Doc. 30, Attach. 25 at 3.)

Once a tour guide received his or her permit, the tour guide was required to renew the permit each year, Savannah Code of Ordinances § 6-1518, and re-take the examination every three years, Savannah Code of Ordinances § 6-1514. (Doc. 30, Attach. 21 at 5-6.) The City's Revenue Ordinance, Article T, § 2(D) set the tour guide permit fee at \$10 per year, the tour guide test fee for a first-time applicant at \$100, and the tour guide test fee for the third-year renewal at \$25. (Doc. 33 at 67.)

The City also levies "a preservation fee on sightseeing tour companies which conduct tours within Savannah." (Doc. 33 at 68.) The Preservation Fee, codified at Savannah Revenue Ordinance, Article T, § 3, is charged per person for each sightseeing tour taken in the following amounts: \$1.00 per adult passenger and full-fare child, \$.50 per child 12 years and under, and no fee for children three years of age or younger, provided that no tour fee was charged. (Id.) The Preservation

Fee applies to "sightseeing tours conducted within the Historic District of Savannah," provided that

the fee for motor coach tours shall be as provided above in Section 2 of this Article T; and provided further that the fee shall not apply to (a) tours which originate or embark from within the Historic District, travel out of the District by the most direct arterial route, and are conducted wholly outside the District, and (b) persons boarding a tour boat for dining and on-board entertainment purposes where a sightseeing tour is not the focus or emphasis of the event and where no tour narration is provided.

(Doc. 33 at 68.) The Preservation Fee is to be remitted to the City Revenue Department each month on forms prescribed by the Revenue Department. (Id. at 69.)

Plaintiff Michelle Freenor was licensed as a tour guide in Savannah and leads tours under the business name "Savannah Belle Walking Tours." (Doc. 31 at 1.) Plaintiff Steven Freenor, the husband of Michelle Freenor, has never been licensed as a tour guide in Savannah and was not licensed because he did not want to take the examination required to receive a permit. (Id.) Plaintiff Dan Leger was licensed as a tour guide in Savannah and leads tours under the business name "Savannah Dan." (Id. at 2.) Plaintiff Jean Soderlind was formerly licensed as a tour guide in Savannah, but was not licensed at the time of filing the complaint. (Id.) Plaintiff Soderlind owns and operates Plaintiff Ghost Talk, Ghost Walk LLC ("Ghost Talk"). (Id.) Plaintiff Ghost

Talk is a business that offers ghost tours of Savannah and hires tour guides to give tours. (Id.)

Plaintiffs filed their complaint on November 17, 2014, seeking a declaratory judgment that the Tour Guide Licensing Ordinance and the Preservation Fee violates the First Amendment to the United States Constitution, injunctive relief prohibiting the City from enforcing the Tour Guide Licensing Ordinance and the Preservation Fee, an award of attorneys' fees and costs, and an award of nominal damages in the amount of \$1 to each Plaintiff. (Id. at 21-22.) On July 30, 2015, Plaintiffs and the City each filed their respective motions for summary judgment. (Doc. 30; Doc. 33.)

However, while the cross-motions for summary judgment were still pending, the City amended the Tour Service Ordinance of 1978 in October of 2015 and repealed the licensing scheme that Plaintiffs challenged as unconstitutional. As amended, the Tour Service Ordinance of 1978 dropped the "certified" language from the definition of "tour guide" and amended the definition of "walking tour guide" in the Savannah Code of Ordinances § 6-1502 to remove references to the examination. (Doc. 46, Attach. 1 at 4.) The section that prohibited an individual from giving tours without a permit, Savannah Code of Ordinances § 6-1508, was repealed in its entirety and reserved for later use. (Id.) Savannah Code of Ordinances § 6-1509 was amended to no longer

require a prospective tour guide to apply for a permit and instead provides that tour service companies must register the tour guide with the City by providing the name of the guide, the name of tour company, and contact information. (Id. at 4-5.) There is no fee to register guides. (Id.)

Savannah Code of Ordinances § 6-1510 was previously repealed in 2014 and there is no longer a requirement that guides be certified by physicians. (Doc. 33 at 7.) Savannah Code of Ordinances § 6-1511 was deleted in its entirety and reserved for later use, thus eliminating the qualification requirements, including the background check, for tour guide applicants. (Doc. 46, Attach. 1 at 5.) Savannah Code of Ordinances § 6-1512 was amended to remove reference to a "certified tour guide." (Id.) Savannah Code of Ordinances §§ 6-1513-6-1515 were deleted in their entirety and reserved for future use. (Id.) Finally, Savannah Code of Ordinances § 6-1550 was amended to remove references to the "permit holder." (Id. at 13.) Thus, under the Tour Service Ordinance of 1978 as it currently stands, there is no longer a requirement for prospective tour guides to have a city-issued permit before leading tours.

On October 30, 2015, the City filed a supplemental brief arguing that these amendments rendered moot Plaintiffs' claim seeking injunctive relief related to the tour guide permitting requirements. (Doc. 46 at 2.) Plaintiffs disagreed and argued

that the amendments did not render any part of the case moot as Plaintiffs were seeking nominal damages in addition to injunctive relief and, further, there was no "further assurance" from the City regarding its intent not to reenact the ordinances. (Doc. 47 at 1.) On March 28, 2016, this Court entered an order holding the cross motions for summary judgment in abeyance until the parties briefed the issue of mootness.

The parties filed their respective briefs arguing the merits of mootness. On August 28, 2017, the City supplied the Court with supplemental authority regarding the mootness question and notified the Court of the decision by the United States Court of Appeals for the Eleventh Circuit in Flanigan's Enterprises, Inc. of Georgia v. City of Sandy Springs, 868 F.3d 1248 (11th Cir. 2017), which changed Eleventh Circuit law regarding the impact of a claim for nominal damages on the question of mootness. (Doc. 57.) In response to this change in law, Plaintiffs sought leave to amend their complaint (Doc. 59), which was granted (Doc. 63). Plaintiffs filed their amended complaint on September 20, 2017 to add a claim for damages in the amount of \$10.00 for Plaintiffs Michelle Freenor and Leger. (Doc. 64.) Plaintiffs filed their Second Motion for Summary Judgment on October 5, 2017 incorporating their first motion for summary judgment. (Doc. 66.) The City answered the amended complaint (Doc. 65) and responded to Plaintiff's Second Motion

for Summary Judgment (Doc. 68). The matter is now ripe for the Court's review.

ANALYSIS

I. STANDARD OF REVIEW

Summary judgment shall be rendered "if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law." Fed. R. Civ. P. 56(c). The "purpose of summary judgment is to 'pierce the pleadings and to assess the proof in order to see whether there is a genuine need for trial.' " Matsushita Elec. Indus. Co. v. Zenith Radio Corp., 475 U.S. 574, 587 (1986) (citing Fed. R. Civ. P. 56 advisory committee notes). Summary judgment is appropriate when the nonmovant "fails to make a showing sufficient to establish the existence of an element essential to that party's case, and on which that party will bear the burden of proof at trial." Celotex Corp. v. Catrett, 477 U.S. 317, 322 (1986). The substantive law governing the action determines whether an element is essential. DeLong Equip. Co. v. Wash. Mills Abrasive Co., 887 F.2d 1499, 1505 (11th Cir. 1989).

As the Supreme Court explained:

[A] party seeking summary judgment always bears the initial responsibility of informing the district court of the basis

for its motion, and identifying those portions of the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, which it believes demonstrate the absence of a genuine issue of material fact.

Celotex, 477 U.S. at 323. The burden then shifts to the nonmovant to establish, by going beyond the pleadings, that there is a genuine issue as to facts material to the nonmovant's case. Clark v. Coats & Clark, Inc., 929 F.2d 604, 608 (11th Cir. 1991). The Court must review the evidence and all reasonable factual inferences arising from it in the light most favorable to the nonmovant. Matsushita, 475 U.S. at 587-88. However, the nonmoving party "must do more than simply show that there is some metaphysical doubt as to the material facts." Id. at 586. A mere "scintilla" of evidence, or simply conclusory allegations, will not suffice. See, e.g., Tidwell v. Carter Prods., 135 F.3d 1422, 1425 (11th Cir. 1998). Nevertheless, where a reasonable fact finder may "draw more than one inference from the facts, and that inference creates a genuine issue of material fact, then the Court should refuse to grant summary judgment." Barfield v. Brierton, 883 F.2d 923, 933-34 (11th Cir. 1989).

II. MOOTNESS

Before turning to the merits of the cross motions for summary judgment, this Court must first evaluate whether the amendment to the City's Tour Service Ordinance of 1978 renders

moot any part of this action. It is settled law that " 'federal courts may adjudicate only actual, ongoing cases or controversies.' " Flanigan's Enter., 868 F.3d at 1255 (quoting Lewis v. Cont'l Bank Corp., 494 U.S. 472, 477, 110 S. Ct. 1249, 1253, 108 L. Ed. 2d 400 (1990)). A case generally becomes moot "when the issues presented are no longer 'live' or the parties lack a legally cognizable interest in the outcome." Id. (internal citation and quotations omitted). If a case becomes moot at any time, it must be dismissed. Id.

First, this Court must determine if the amendment to the City's Tour Service Ordinance of 1978 has rendered moot Plaintiffs' claims for declaratory and injunctive relief. If so, this Court must determine whether the recently pled damages in the amount of \$10 for Plaintiffs Michelle Freenor and Leger save Plaintiffs' first count. Neither party argues that Plaintiffs' second count has been affected or mooted by the City's amendment to the ordinance. Thus, Plaintiffs' claim that the City's revenue ordinance, codified at Savannah 2014 Revenue Ordinance Article T, § 3, assessing a preservation fee on sightseeing tours in the historic district violates the First Amendment of the United States Constitution will be discussed below.

The City argues that the amendment of the Tour Service Ordinance of 1978 renders moot Plaintiffs' claims for declaratory and injunctive relief. (Doc. 46 at 2.) The City

further contends that the repeal or amendment is a clear indication of unambiguous termination. (Id.) Plaintiffs initially argued that their claims were not moot absent some further assurance from the City that the challenged law would not be reinstated. (Doc. 47 at 1.) Plaintiffs later agreed that "their claim for injunctive and declaratory relief barring enforcement of that law has become moot" after the City's representation that it does not intend to reenact the challenged portions of the ordinance. (Doc. 52 at 1.) Plaintiffs, however, subsequently supplied this Court with supplemental authority and argued that under Trinity Lutheran Church of Columbia, Inc. v. Comer, 137 S. Ct. 2012, 198 L. Ed. 2d 551 (2017), their claims for injunctive and declaratory relief may not be moot. (Doc. 54 at 2-3.)

As discussed above, a case becomes moot when the issues are no longer "live" in that the parties no longer have a legally cognizable interest in the outcome. Flanigan's Enters., 868 F.3d at 1255. However, "voluntary cessation of allegedly unlawful conduct ordinarily does not suffice to moot a case." Friends of the Earth, Inc. v. Laidlaw Envtl. Servs. (TOC), Inc., 528 U.S. 167, 174, 120 S. Ct. 693, 700, 145 L. Ed. 2d 610 (2000). Thus, the standard for determining "whether a case has been mooted by the defendant's voluntary conduct is stringent: 'A case might become moot if subsequent events made it absolutely clear that

the allegedly wrongful behavior could not reasonably be expected to recur.' " Id. at 189 (quoting United States v. Concentrated Phosphate Export Ass'n, 393 U.S. 199, 203, 89 S. Ct. 361, 364, 21 L. Ed. 2d 344 (1968)). Trinity Lutheran does not alter or change the mootness standard. In fact, Trinity Lutheran simply reaffirmed that "voluntary cessation of a challenged practice does not moot a case unless 'subsequent events ma[ke] it absolutely clear that the allegedly wrongful behavior could not reasonably be expected to recur.' " 137 S. Ct. at 2019 n.1 (quoting Friends of the Earth, Inc., 528 U.S. at 189, 120 S. Ct. at 708) (alteration in original).

A government's repeal of an ordinance is ordinarily "one of those events that makes it absolutely clear that the allegedly wrongful behavior . . . could not reasonably be expected to recur." Flanigan's Enters., 868 F.3d at 1256 (internal citations and quotation marks omitted). The plaintiff then bears the burden to present affirmative evidence that its challenge is no longer moot. Id. The evidence presented must be more than " '[m]ere speculation that the City may return to its previous ways.' " Id. (quoting Nat'l Advert. Co. v. City of Miami, 402 F.3d 1329, 1334 (11th Cir. 2005)). The Eleventh Circuit recently summarized this standard and stated that "[t]he key inquiry . . . is whether the evidence leads us to a reasonable expectation that the City will reverse course and reenact the

allegedly offensive portion of its Code” should the court dispose of the case on mootness grounds. Id. Three factors guide this analysis: (1) whether the change in conduct resulted from substantial deliberation or is merely an attempt to manipulate the court’s jurisdiction, (2) whether the government’s decision to terminate the challenged conduct was “unambiguous,” and (3) whether the government has consistently maintained its commitment to the new policy or legislative scheme. Id. at 1257.

Applying these factors to the mootness question presented in this case, the Court finds that Plaintiff has not presented evidence that supports a finding that the City will “change course” and reenact the repealed portions of the Tour Service Ordinance of 1978. First, Plaintiff argues that the repeal was motivated, at least in part, by tactical considerations in an effort to resolve Plaintiffs’ pending motion for summary judgment. (Doc. 47 at 4.) However, other than the statement that the City Attorney made at a City Council meeting about why the change should be made quickly, Plaintiff has not supplied the Court with any other evidence that indicates the City’s plan to reenact the licensing scheme. Further, Plaintiff has frequently argued that the fact that the City has repealed the challenged portions of the ordinance indicates that the law was unconstitutional and cites the City’s 2018 Tourism Management Plan to show that the City has “adopted one of Plaintiffs’

proposed less-restrictive alternatives since repealing its licensing law.” (Doc. 72 at 1-2.) These facts cut against Plaintiffs’ argument that the City intends to reenact the challenged licensing scheme.

Plaintiff additionally provided the minutes from a City Council meeting on February 14, 2018 in which the City discussed the City’s policy to encourage tour guide companies to seek voluntary certification of its guides through the Tourism Leadership Council’s Certified Tour Guides of Savannah Program and adopted the recommendations of the Tourism Management Plan. The minutes reveal the City’s policy and indicate that the shift is not purely a temporary fix to defeat the jurisdiction of this Court. City Manager Hernandez, in response to a concern that tour guides give out inaccurate history, stated that the voluntary certification through the Tourism Leadership Council would improve the quality of tours but that the City “can’t be in the business of regulating content.” (Doc. 72, Attach. 3 at 13.) Mayor DeLoach also stated that “[m]y deal is the City doesn’t need to be in business of checking tour guides.” (Id. at 14.)

In regards to the second factor, the Court finds that termination is unambiguous. The City did not just stop enforcing the licensing scheme, but instead repealed or amended the ordinance to remove the challenged provisions and eliminate the

requirement that guides need a permit to conduct tours. See Flanigan's Enters., 868 F.3d at 1261 ("[T]he City's repeal is plainly an unambiguous termination of the challenged conduct. As an initial matter, the City has not merely declined to enforce the Ordinance against these Appellants; it has removed the challenged portion in its entirety."). Additionally, the City represented to Plaintiff, through its attorney, that it does not intend to resurrect the old provisions in the ordinance. (Doc. 51 at 4.)

Finally, in regards to the third factor, the Court finds that the City has maintained its commitment to the new legislative scheme. The City repealed or amended the challenged portions of the ordinance in 2015. The Tourism Management Plan (the "Tourism Plan"), adopted by the City on February 14, 2018, includes a strategy to "[e]ncourage tour companies to certify tour guides through the Tourism Leadership Council's Certified Tour Guides of Savannah Program" and lists this project as "ongoing" under the implementation schedule. (Doc. 72, Attach. 2 at 23.) It appears that the City has made substantial efforts with the tourism industry to provide for a voluntary certification program through the non-profit Tourism Leadership Council since the repeal of the challenged portions of the Tour Service Ordinance of 1978 and has publicly expressed its intent to continue to encourage voluntary certification. Therefore, the

Court finds that all of Plaintiffs' claims for declaratory and injunctive relief regarding the tour guide licensing scheme are moot and not properly before this Court.

This brings the Court to the second mootness question: whether Plaintiffs' prayer for nominal damages, and now a claim for compensatory damages of \$10.00 for two Plaintiffs, saves Count I from being rendered entirely moot. Plaintiffs and the City both agree that the Eleventh Circuit changed the legal landscape regarding mootness with its holding in Flanigan's Enterprises, Inc. of Georgia v. City of Sandy Springs, Georgia, 868 F.3d 1248, 1264 (11th Cir. 2017), that a prayer for nominal damages will not save a case from dismissal where the constitutional challenge to legislation is otherwise moot. (Doc. 58 at 2.)

In Flanigan's Enterprises, the Eleventh Circuit held that a "previously justiciable case is moot when the requested relief, if granted, would no longer have any practical effect on the rights or obligations of the litigants." 868 F.3d at 1264. The Eleventh Circuit found that the appellants' only complaint was the existence of a constitutionally impermissible prohibition on their ability to sell the banned sexual devices and, accordingly, once the challenged law was repealed, "there is simply nothing left for [the court] to do." Id. at 1265. The Eleventh Circuit held that nominal damages, like a prayer for

declaratory relief, is insufficient to save an otherwise moot challenge. Id. at 1270.

There is a strong policy against courts providing impermissible advisory opinions. Flanigan's Enters., 868 F.3d at 1269. Decisions of the court "must be grounded in 'a real and substantial controversy admitting of specific relief through a decree of a conclusive character, as distinguished from an opinion advising what the law would be upon a hypothetical state of facts.'" Id. (quoting North Carolina v. Rice, 404 U.S. 244, 246, 92 S. Ct. 402, 404, 30 L. Ed. 2d 413 (1971)). Accordingly, courts must "generally decline to pass on the constitutionality of legislation unless as a necessity in the determination of real, earnest, and vital controversy between individuals." Id. (internal quotations and citation omitted).

Plaintiffs have made it abundantly clear that the prayer for compensatory damages in the amount of \$10 for Plaintiffs Dan Leger and Michelle Freenor was only added to avoid dismissal based on mootness. Plaintiffs state that

[a]s a direct result of this change in the law, Plaintiffs' claim for nominal damages may have been rendered moot. Plaintiffs therefore request leave to cure this newly created potential jurisdictional defect in their Complaint by supplementing their possibly moot request for nominal damages with a limited request for actual damages.

(Doc. 59 at 2.) The Court is concerned that this addition is an end-run around this Court's jurisdictional requirements and runs afoul of the policies explicitly discussed in Flanigan's Enterprises, 868 F.3d at 1264. As the Eleventh Circuit made clear in Flanagan's Enterprises, courts must not address the constitutionality of legislation unless there is a "real, earnest, vital controversy between the individuals." 868 F.3d at 1269. To do otherwise would be issuing an advisory opinion on hypothetical issues. Id. Where plaintiffs seek only prospective relief and nominal damages in an otherwise moot case, the court is only able to offer "judicial validation, through nominal damages, of an outcome that has already been determined," which is insufficient to support jurisdiction. Id. at 1268. The Eleventh Circuit noted that, if a mere prayer for nominal damages could save an otherwise moot case, "the jurisdiction of the court could be manipulated, the mootness doctrine could be circumvented, and federal courts would be required to decide cases that could have no practical effect on the legal rights or obligations of the parties." Id. at 1270.

The Court's concern in this case is that Plaintiffs' request for \$10 in compensatory damages is simply an alternative way to plead nominal damages, i.e. a sum "awarded for symbolic, rather than compensatory purposes." Id. at 1268. The prayer for relief was only added to avoid dismissal and the \$10 does not

truly compensate Plaintiffs Michelle Freenor and Dan Leger for the years of license renewals, examination fees, background check fees, and other amounts paid to be licensed by the City. It appears to this Court that Plaintiffs are akin to those litigants that seek a "psychic satisfaction" that their cause is a worthy one. Flanagan Enters., 868 F.3d at 1268.

Despite the Court's concerns, however, it is clear that "[a]lthough a case will normally become moot when a subsequent [law] brings the existing controversy to an end, when the plaintiff has requested damages, those claims are not moot." " Checker Cab Operators, Inc. v. Miami-Dade Cty., 899 F.3d 908, 916 (11th Cir. 2018) (quoting Covenant Christian Ministries, Inc. v. City of Marietta, 654 F.3d 1231, 1244 (11th Cir. 2011)). Because a claim for damages is retrospective and "does not depend on any threat of future harm, [the] claim remains a live controversy." Id. (internal quotations and citation omitted). In this case, Plaintiffs Michelle Freenor and Leger seek retrospective compensatory damages in addition to the nominal damages pled by all Plaintiffs under Count I of their complaint. (Doc. 64 at 22.) Accordingly, because this case includes claims for compensatory damages in addition to nominal damages, the Court finds that Count I is not moot. Checker Cab, 899 F.3d at 916.

III. COUNT I: FIRST AMENDMENT ANALYSIS FOR THE LICENSING SCHEME

A. Appropriate Level of Scrutiny

It is clear that “[t]he First Amendment, applicable to the States through the Fourteenth Amendment, prohibits the enactment of laws ‘abridging the freedom of speech.’ ” Reed v. Town of Gilbert, Ariz., 135 S. Ct. 2218, 2226, 192 L. Ed. 2d 236 (2015) (quoting U.S. Const., Amdt. 1). Therefore, a government, “including a municipal government vested with state authority, ‘has no power to restrict expression because of its message, its ideas, its subject matter, or its content.’ ” Id. at 2226 (quoting Police Dept. of Chicago v. Mosley, 408 U.S. 92, 95, 92 S. Ct. 2286, 2290, 33 L. Ed. 2d 212 (1972)). “Government regulation of speech is content based if a law applies to particular speech because of the topic discussed or the idea or message expressed.” Reed, 135 S. Ct. at 2227. Laws may also be content based, even if the laws appear content neutral on their face, if they “cannot be ‘justified without reference to the content of the regulated speech,’ or if the laws were adopted by the government ‘because of disagreement with the message [the speech] conveys.’ ” Id. (quoting Ward v. Rock Against Racism, 491 U.S. 781, 791, 109 S. Ct. 2746, 105 L. Ed. 2d 661 (1989)). In either event, content-based laws are subject to strict scrutiny and must be “narrowly tailored to serve compelling state interests.” Id. at 2226.

In this case, Plaintiffs argue that the City's licensing scheme is a content-based regulation of speech that fails under strict scrutiny. (Doc. 30 at 10.) In its motion for summary judgment (Doc. 33) and response to Plaintiff's First Motion for Summary Judgment (Doc. 41), the City does not appear to contest that the First Amendment is implicated by its tour guide ordinance, but instead urges this Court to follow the decision of the United States Court of Appeals for the Fifth Circuit in Kagan v. City of New Orleans, La., 753 F.3d 560, 561 (5th Cir. 2014). (Doc. 33 at 14-17, Doc. 41 at 14-17.) In Kagan, the Fifth Circuit found the City of New Orleans's tour guide licensing scheme was content neutral and applied intermediate scrutiny. 753 F.3d at 562. The Fifth Circuit upheld the licensing scheme as constitutional and found that the law "effectively promoted the government interests, and without those protections for the city and its visitors, the government interest would be unserved." Id.

Plaintiffs, of course, argue that Kagan cannot be squared with Supreme Court precedent and urges this Court to instead follow the United States Court of Appeals for the District of Columbia Circuit's opinion in Edwards v. D.C., 755 F.3d 996 (D.C. Cir. 2014). (Doc. 42 at 18.) In Edwards, the D.C. Circuit evaluated the District of Columbia's tour guide licensing scheme but did not determine whether the law was content based because

it found the regulations would not survive even under intermediate scrutiny. 755 F.3d at 1000. In Edwards, the D.C. Circuit concluded that the licensing regulations failed to survive intermediate scrutiny because the District of Columbia failed to present any evidence that the alleged harms it sought to address actually existed and because “the District provided no explanation for abjuring the less restrictive but more effective means of accomplishing its objectives.” Id. at 1009. In this case, as in Edwards, this Court does not need to determine whether the Tour Guide Licensing Ordinance is content based because the ordinance fails even under the more lenient standard of intermediate scrutiny applied to content-neutral laws.

B. Intermediate Scrutiny

Content-neutral regulations of speech are subject to intermediate scrutiny. Thus, under this standard, a government regulation is constitutional “provided the restrictions . . . ‘are narrowly tailored to serve a significant governmental interest, and that they leave open ample alternative channels for communication of the information.’ ” Ward, 491 U.S. at 791, 109 S. Ct. at 2753 (quoting Clark v. Cmty. for Creative Non-Violence, 468 U.S. 288, 293, 104 S. Ct. 3065, 3069, 82 L. Ed. 2d 221 (1984)); see also Buehrle v. City of Key W., 813 F.3d 973,

978 (11th Cir. 2015) (citing Ward, 491 U.S. at 791, 109 S. Ct. at 2753).

To be narrowly tailored, the content-neutral regulation “must not ‘burden substantially more speech than is necessary to further the government's legitimate interests.’ ” McCullen v. Coakley, 573 U.S. 464, 486, 134 S. Ct. 2518, 2535, 189 L. Ed. 2d 502 (2014) (quoting Ward, 491 U.S. at 799, 109 S. Ct. at 2758). The regulation is not required to be “ ‘the least restrictive or least intrusive means’ of serving the government’s interests.” Id. (quoting Ward, 491 U.S. at 798, 109 S. Ct. at 2757). However, “the government still ‘may not regulate expression in such a manner that a substantial portion of the burden on speech does not serve to advance its goals.’ ” Id. (quoting Ward, 491 U.S. at 799, 109 S. Ct. at 2758).

In this case, the City argues that its licensing scheme serves two governmental interests by ensuring that guides (1) “have the knowledge and proficiency to guide individuals who are visiting around our community,” and (2) “are not criminals and could not . . . potentially harm visitors or individuals who are taking a tour.” (Doc. 33 at 6 (quoting Lidy Dep. at 115-116).) Thus, the City argues that “requiring the licensees to know the City and not be felons or have other relevant recent criminal history, has effectively promoted the government interest in the promotion of its industry and the protection of its visitors.”

(Doc. 41 at 17.) Plaintiffs argue that neither of these asserted interests can justify the City's licensing scheme. (Doc. 30 at 21.)

After careful review, the Court finds that these interests are sufficient government interests. The Eleventh Circuit has previously recognized that a city's interest in promoting tourism and economic activity is a significant government interest. See Smith v. City of Fort Lauderdale, Fla., 177 F.3d 954, 956 (11th Cir. 1999) (finding the city's restrictions on begging in the Fort Lauderdale Beach area to be narrowly tailored to serve the city's interest in providing a safe, pleasant environment and eliminating nuisance activity on the beach); Buehrle, 813 F.3d at 978 (finding that the city's fear that allowing additional tattoo establishments to operate in the historic district would adversely impact the historic district and the tourism that the district attracts are substantial government interests).

However, a finding that the City's interest is substantial does not end the Court's inquiry. The regulation must be narrowly tailored to serve this interest. Ward, 491 U.S. at 791, 109 S. Ct. at 2753. Thus, the Court "do[es] not simply take the City at its word that the ordinance serves the aforementioned interests. Instead, the City must demonstrate that it had a reasonable basis for believing that its regulation would further

these legitimate interests.” Buehrle, 813 F.3d at 978–79. There must “be a direct causal link between the restriction imposed and the injury to be prevented.” United States v. Alvarez, 567 U.S. 709, 725, 132 S. Ct. 2537, 2549, 183 L. Ed. 2d 574 (2012).

In demonstrating that the recited harms are real and that the regulation will in fact alleviate these harms, “a municipality cannot ‘get away with shoddy data or reasoning.” Buehrle, 813 F.3d at 979 (quoting City of Los Angeles v. Alameda Books, Inc., 535 U.S. 425, 438, 122 S. Ct. 1728, 1736, 152 L. Ed. 2d 670 (2002) (plurality opinion)). Instead, it “must demonstrate that the recited harms are real, not merely conjectural, and that the regulation will in fact alleviate these harms in a direct and material way.” Turner Broad. Sys., Inc. v. F.C.C., 512 U.S. 622, 664, 114 S. Ct. 2445, 2470, 129 L. Ed. 2d 497 (1994) (citing Edenfield v. Fane, 507 U.S. 761, 770–771, 113 S. Ct. 1792, 1800–1801, 123 L. Ed. 2d 543 (1993); Los Angeles v. Preferred Commc’n, Inc., 476 U.S. 488, 496, 106 S. Ct. 2034, 2038, 90 L. Ed. 2d 480 (1986)). Municipalities may rely on its “ ‘own findings, evidence gathered by other localities, or evidence described in a judicial opinion.’ ” Buehrle, 813 F.3d at 979 (quoting Peek-A-Boo Lounge of Bradenton, Inc. v. Manatee Cty., 337 F.3d 1251, 1268 (11th Cir. 2003)). The Court finds that the City has failed to meet its

burden for the following reasons and will address each asserted interest in turn.

1. The exam requirement

In regards to the exam requirement, the City claims that the exam and tour manual "ensure that the licensed tour guides have the knowledge and proficiency to guide individuals who are visiting around our community." (Doc. 33 at 6.) However, the City fails to provide evidence that unknowledgeable guides are an issue for the City and pose a threat to the safety or enjoyment of tourists.

Other than the City's statement that the examination ensures that tour guides are knowledgeable, the City's 30(b)(6) witness did not supply any evidence of specific harms that the examination addresses. In its motion for summary judgment, the City does not cite to any studies conducted, evidence relied on from other jurisdictions, or provide any anecdotal evidence that unknowledgeable guides are, or have historically been, an issue for the City. The City did not present studies or an expert that have found that requiring tour guides to pass an examination produces more knowledgeable tour guides. The City has failed to carry its burden to present evidence that the problems it sought to alleviate actually existed, either when the ordinance was originally enacted or when the ordinance was in force.

The Court also finds that the City's examination requirement is not narrowly tailored to serve the government interest in having knowledgeable tour guides leading tours. "To meet the requirement of narrow tailoring, the government must demonstrate that alternative measures that burden substantially less speech would fail to achieve the government's interests, not simply that the chosen route is easier." McCullen, 573 U.S. at 495, 134 S. Ct. at 2540. The City did not present any evidence that alternative measures, namely a voluntary certification for tour guides, would not achieve the City's interests less effectively than mandatory licensure. The City admits that voluntary certification is used in other cities. (Doc. 41, Attach. 1 at ¶ 80.) The City's 30(b)(6) witness testified that the City is aware of those voluntary certification programs and the City was, at that time, looking at these programs in a best practices review. (Doc. 31 at ¶ 82; Doc. 41, Attach. 1 at ¶ 82). Dr. Barbara Fertig, a professor at Armstrong University, who developed both the Manual and examination, testified that there would be a "very negative" impact in Savannah without a tour guide licensing scheme in that the City would not "be able to demand the respect that the history of this city requires." (Doc. 33, Attach. 2 at 46.) However, Dr. Fertig also testified that the completely voluntary certification program in New Orleans, ran by Friends of Cabildo,

is a "superior program" that produces "more than effective" tour guides. (Id. at 46.) In sum, the City has failed to present evidence that this alternative would not serve its interests as effectively as the more burdensome ordinance that requires guides to pass an examination.

2. The background check requirement

In regards to the background check, the City claims that the background check ensures guides "are not criminals and could not potentially harm visitors or individuals who are taking a tour." (Doc. 33 at 6.) Specifically, the City claims that the presence of the background check requirement (1) prevents individuals with criminal backgrounds from becoming tour guides and harming tourists, (2) prevents child molesters from giving tours to groups that may include children, and (3) prevents tourists from being scammed. (Id. at 9.)

The City's 30(b)(6) witness testified that she was aware of only one instance in which an applicant with a criminal background applied for a tour guide license. (Doc. 33 at 89.) In that one instance, the applicant ultimately received a license. (Id.) The City did not cite any evidence that tourists have been harmed by a tour guide that had a prior criminal background or that tourists were physically assaulted or harmed by individuals holding themselves out to be guides and scamming tourists.

Other factors that cut against support for the background check is the fact that Savannah Code of Ordinances § 6-1511 dictates that a felony conviction will bar the issuance of a license only if it occurred within the last three years. (Doc. 33 at 47.) Because the Tour Guide Licensing Ordinance did not completely bar a person with a criminal background from becoming a licensed tour guide, the Court is unsure how the background check requirement truly served the stated interest of ensuring individuals with criminal backgrounds do not become tour guides. Finally, the City did not require tour escorts to pass a background check even though they accompany tour groups and interact with tourists. (Doc. 33, Attach. 1 at 18.) These inconsistencies within the City's ordinances undermines the City's assertion that their interest in ensuring tourists' safety is actually served by requiring tour guides to pass a criminal background check.

The City's 30(b)(6) witness also stated that the background check would prevent a scenario from occurring wherein a convicted child molester might attempt to lead tours of girl scouts. (Doc. 33, Attach. 1 at 3.) While a municipality can rely on its own findings or the findings of other localities, Buehrle, 813 F.3d at 979, the City admitted that it does not have evidence that registered sex offenders lead tours in any cities that do not have a licensing requirement, nor does it

have evidence that a convicted child molester has ever sought a license from the City. (Doc. 33, Attach. 1 at 3.) The City has not carried its burden to demonstrate that the harm of a convicted sex offender or other criminal leading tours is "real, [and] not merely conjectural, and that the regulation will in fact alleviate these harms in a direct and material way." Turner Broad. Sys., 512 U.S. at 664, 114 S. Ct. at 2470.

Finally, the City claims that a background check helps prevent tourists from being scammed by fraudulent tour guides. The City's 30(b)(6) witness testified that the City has had issues with homeless individuals scamming tourists in Savannah. These scams include attempting to sell "parking spaces in a public parking lot" on River Street, selling free maps of Savannah to tourists, and soliciting tourists to pay them after telling the tourists information. (Doc. 33, Attach. 1 at 4, 8.) According to the City, these individuals "try to identify tourists in order to secure funding for whatever it is that they need" and that these occurrences would "jeopardize the visitor experience when [tourists] come here" if the tour guide licensing regulation was not in place. (Id. at 4.)

Specifically, the City's 30(b)(6) witness testified that the City has cited Jerry Spence, who has a criminal background, twice for giving tours without a license. The City stated that on one occasion the visitors were "not feeling safe with the

situation at hand.” (Id.) The City’s 30(b)(6) witness alluded to a police report that was filed against Mr. Spence involving his behavior during a purported tour. The City, however, did not provide this police report as evidence that harms would befall tourists without the tour guide licensing scheme in place. (Id.) In addition to the instance regarding Mr. Spence, the City provided anecdotal evidence that a man in Forsyth Park attempted to get tourists to pay him after he told them information about the fountain in the park and other things in the area. (Doc. 33, Attach. 1 at 10.)

However, other than the example with Mr. Spence and the man in Forsyth Park, the City did not provide evidence that there is a special scam by which the homeless population targets tourists and scams them by purporting to be tour guides. In fact, the testimony seems to indicate that the “scams” range from attempting to sell public parking spots to selling free maps of Savannah to tourists. (Doc. 33, Attach. 1 at 4, 8.) The City claims that the licensing regime prevents this behavior, however, there is no evidence that the licensing of tour guides prevents homeless individuals from attempting to sell public parking spots or otherwise approaching tourists and scamming them. Additionally, there is no evidence in the record that the background check requirement of the tour guidance ordinance serves to address any kind of targeted scam related to

individuals purporting to be tour guides. See Watchtower Bible & Tract Soc'y of N.Y., Inc. v. Vill. of Stratton, 536 U.S. 150, 169, 122 S. Ct. 2080, 2091, 153 L. Ed. 2d 205 (2002) (finding that an ordinance regulating door-to-door solicitation was unconstitutional in part because the government's crime prevention interest was not served where the ordinance would not preclude criminals from knocking on doors and engaging in conversations not covered by the ordinance and because there was no evidence of a special crime problem related to door-to-door solicitation).

The City did not point to police reports, studies, or further anecdotal evidence that unlicensed guides have actually posed a danger to tourists. The only other piece of arguable evidence that the City presents is a document titled "Exhibit F News Reports Regarding Problems with Unscrupulous Tour Guides in Tourist Destinations" that was filed by the City of Charleston in Billups v. City of Charleston, S.C., 331 F. Supp. 3d 500 (D.S.C. 2018). The City, in its response to Plaintiff's Second Motion for Summary Judgment, states that these reports "are tendered for the same reasons that the City of Charleston tendered them"—i.e. that the City of Charleston "had reason to worry about unknowledgeable or fraudulent tour guides." (Doc. 68 at 2.)

The Court finds this collection of news articles is inadequate to the extent that the City is offering these articles to demonstrate that its governmental interests are served by its tour guide ordinance. The Court acknowledges that the City of Savannah and the City of Charleston share numerous similarities, including a vibrant tourism industry in both cities. The City, however, cannot attach exhibits from another case without any explanation as to how these articles apply to this action. Thus, while the City may provide evidence gathered by other localities or evidence described in a judicial opinion, the Court cannot evaluate that evidence if the City fails to tie that evidence to the City's governmental interests in its own tour guide licensing scheme. The City did not include any argument as to how its tour guide licensing scheme prevents the unscrupulous tour guides mentioned in the articles from taking advantage of tourists in Savannah. However, to the extent that the City is offering the news articles to show that it has a governmental interest in preventing unknowledgeable guides or fraudulent guides from victimizing the City's tourists and harming the tourism industry, the Court notes that it has already found that these interests are significant governmental interests.

Ultimately, the Court finds that a handful of anecdotes is not sufficient to sustain the City's burden to demonstrate that

the tour guide licensing scheme actually serves its interests. See Wollschlaeger v. Governor, Fla., 848 F.3d 1293, 1312 (11th Cir. 2017) (finding six anecdotes were ultimately not sufficient to demonstrate harms asserted were “ ‘real, [and] not merely conjectural,” such that Florida’s Firearm Owners’ Privacy Act provisions ‘will in fact alleviate these harms in a direct and material way.’ ” (quoting Turner Broad. Sys., 512 U.S. at 664, 114 S. Ct. at 2470)). The Court also notes that none of the evidence presented by the City was pre-enactment evidence that the ordinance serves a significant government interest. See Buehrle, 813 F.3d 973, 979 (11th Cir. 2015) (stating that the city must rely on at least some pre-enactment evidence that the regulation would serve the city’s asserted interests). The Court, therefore, finds that the Tour Guide Licensing Ordinance is not “ ‘narrowly tailored to serve a significant governmental interest.’ ”² Ward, 491 U.S. at 791, 109 S. Ct. at 2753 (quoting Clark, 468 U.S. at 293, 104 S. Ct. at 3069). Accordingly, in regards to Count I of the Amended Complaint, the Court **GRANTS** Plaintiffs’ First Motion for Summary Judgment (Doc. 30) and Second Motion for Summary Judgment (Doc. 66) and **DENIES** the City’s Motion for Summary Judgment (Doc. 33).

² Because the Court finds that the Tour Guide Licensing Ordinance is not narrowly tailored, the Court does not reach whether the ordinance leaves open ample alternative channels for communication of the information.

IV. COUNT II: FIRST AMENDMENT ANALYSIS FOR THE PRESERVATION FEE

Plaintiffs also challenge the Preservation Fee, Savannah Revenue Ordinance Art. T, § 3, on the grounds that it constitutes a "speech tax" that singles out the First Amendment activity of tour guides for special tax burdens. (Doc. 30 at 25.) Plaintiffs further contend that the City's "interest in raising revenue can readily be achieved through a general tax." (Id. at 26.) The City argues that this Court should refrain from deciding the merits of this claim under the comity doctrine and cites cases that briefly mention the Tax Injunction Act ("TIA"), 28 U.S.C. § 1341. (Doc. 41 at 23.) The City does not otherwise raise or rely on the TIA in its briefs or motion for summary judgment. For their part, Plaintiffs contend that the TIA does not apply to bar their challenge to the Preservation Fee because the TIA only bars " 'taxes,' which raise general revenue, but does not bar challenges to 'regulatory fees,' which 'rais[e] money placed in a special fund to help defray . . . regulation-related expenses.' " (Doc. 42 at 25 (quoting San Juan Cellular Telephone Co. v. Pub. Serv. Comm'n, 967 F.2d 683, 685 (1st Cir. 1992) (Breyer, J.)).)

The City requests that this Court abstain from hearing Plaintiffs' challenge to the Preservation Fee under the doctrine of comity. (Doc. 33 at 22.) Comity is a prudential doctrine, not a jurisdictional bar. Levin v. Commerce Energy, Inc., 560 U.S.

413, 432, 130 S. Ct. 2323, 2336, 176 L. Ed. 2d 1131 (2010). "Comity's constraint has particular force when lower federal courts are asked to pass on the constitutionality of state taxation of commercial activity." Id. at 421, 130 S. Ct. at 2330. This prudential doctrine arises "[w]hen economic legislation does not employ classifications subject to heightened scrutiny or impinge on fundamental rights." Id. at 426, 130 S. Ct. at 2333. The TIA, however, is a jurisdictional bar. Terry v. Crawford, 615 F. App'x 629, 630 (11th Cir. 2015) (" 'The Tax Injunction Act is a jurisdictional rule and constitutes a broad jurisdictional barrier.' " (quoting I.L. v. Alabama, 739 F.3d 1273, 1282 (11th Cir. 2014))). This Court must evaluate whether it has subject matter jurisdiction to consider Count II as it is "the duty of the court to examine the question of subject matter jurisdiction whenever it appears by suggestion of the parties or otherwise that the court lacks jurisdiction." Allstate Ins. Co. v. James, 779 F.2d 1536, 1538 (11th Cir. 1986).

The TIA mandates that district courts "shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State." 28 U.S.C. § 1341. " 'Tax under state law' " has been interpreted to remove from federal jurisdiction, review of state laws that are intended to

raise revenue for general municipal purposes, provided that the plaintiff has an adequate remedy in state court.” Miami Herald Pub. Co. v. City of Hallandale, 734 F.2d 666, 670 (11th Cir.), opinion clarified, 742 F.2d 590 (11th Cir. 1984). The TIA applies to any state tax, including municipal and local taxes. Scott Air Force Base Props., LLC v. Cty. of St. Clair, Ill., 548 F.3d 516, 520 (7th Cir. 2008) (citing Hager v. City of W. Peoria, 84 F.3d 865, 868 n.1 (7th Cir. 1996)); Collins Holding Corp. v. Jasper Cty., S.C., 123 F.3d 797, 799 n.2 (4th Cir. 1997). However, “to the extent the statute challenged is regulatory rather than revenue raising in purpose, the measure does not constitute a tax, and the district court retains jurisdiction.” Id. (citing Mobil Oil Corp. v. Tully, 639 F.2d 912, 917-18 (2d Cir. 1981)); see also GenOn Mid-Atl., LLC v. Montgomery Cty., Md., 650 F.3d 1021, 1023 (4th Cir. 2011) (finding that under the TIA, a court must “ask whether ask whether the charge is levied primarily for revenue raising purposes, making it a tax, or whether it is assessed primarily for regulatory or punitive purposes, making it a fee.” (internal quotation marks omitted)).

Like in Miami Herald, the question here is whether the purpose of the Preservation Fee “is to raise revenue for the city or to regulate licensees.” Id. When determining whether the charge is a fee or a tax, this Court does not “ ‘focus on the

superficial nomenclature provided to the charge at issue.' " GenOn, 650 F.3d at 1023 (quoting Valero Terrestrial Corp. v. Caffrey, 205 F.3d 130, 134 (4th Cir. 2000)); see also Marcus v. Kansas Dep't of Revenue, 170 F.3d 1305, 1311 (10th Cir. 1999) ("The label given by a state for an assessment or charge is not dispositive."). The United States Court of Appeals for the First Circuit considered the difficult task of distinguishing between "taxes" and "fees" and found that courts

have sketched a spectrum with a paradigmatic tax at one end and a paradigmatic fee at the other. The classic "tax" is imposed by a legislature upon many, or all, citizens. It raises money, contributed to a general fund, and spent for the benefit of the entire community. The classic "regulatory fee" is imposed by an agency upon those subject to its regulation. It may serve regulatory purposes directly by, for example, deliberately discouraging particular conduct by making it more expensive. Or, it may serve such purposes indirectly by, for example, raising money placed in a special fund to help defray the agency's regulation-related expenses.

San Juan Cellular Tel. Co. v. Pub. Serv. Comm'n of Puerto Rico, 967 F.2d 683, 685 (1st Cir. 1992). The First Circuit, however, noted that cases in the middle of this spectrum tend to "emphasize the revenue's ultimate use, asking whether it provides a general benefit to the public, of a sort often financed by a general tax, or whether it provides more narrow benefits to regulated companies or defrays the agency's costs of

regulation.” Id. The United States Court of Appeals for the Fifth Circuit in Henderson v. Stalder, 407 F.3d 351, 356 (5th Cir. 2005), similarly described the difference between the classic tax and the classic fee. The classic tax “sustains the essential flow of revenue to the government,” is imposed by a state or municipal legislature, and “is designed to provide a benefit for the entire community.” Henderson, 407 F.3d at 356. The classic fee, meanwhile, is linked to some regulatory scheme, is imposed by an agency upon those it regulates, and is “designed to raise money to help defray an agency's regulatory expenses.” Id.

The United States Court of Appeals for the Eleventh Circuit, when evaluating whether the TIA deprives federal courts of jurisdiction, likewise focuses on the law's primary purpose and what entity imposes the charge. In 2014, the Eleventh Circuit found that the TIA did not deprive the district court of jurisdiction to hear a challenge to Georgia's Insurance Delivery Enhancement Act of 2011 (“IDEA”) because the fees, fines, and assessments collected pursuant to IDEA are regulatory in nature and not intended to raise revenues. Am.'s Health Ins. Plans v. Hudgens, 742 F.3d 1319, 1328 (11th Cir. 2014). The Eleventh Circuit noted that the “challenged provisions’ primary purpose is to regulate the timeliness and manner of payment to health care providers.” Id. The Eleventh Circuit also relied on the

fact that a regulatory agency was responsible for administering and collecting IDEA's penalties. Id. (citing Collins, 123 F.3d at 800; San Juan, 967 F.2d at 685-86).

In this case, the City stated that the Preservation Fee "was enacted to raise revenue from tourists in the Historic District which would be earmarked for maintaining tourism support functions." (Doc. 33 at 14.) Some uses of the earmarked funds includes "restoration and maintenance of squares and monuments." (Id. at 24.) The City produced a chart that lists the City's use of the Preservation Fee since 1998. (Doc. 33, Attach. 2 at 62-66.) In 2014, the Preservation Fee funded, or contributed to, the following projects: Atlantic Mall Lighting; Monument Conservation; Park, Square, Median, Irrigation Improvements; Square Renovation; Montgomery Street Ramp; and River Street Ramp Reconstruction. (Id. at 62.) In 2010, the funded projects included: Square Renovation; Rousakis Plaza and Riverfront Repairs; River Street Ramp Reconstruction; and Downtown Entryways Beautification. (Id.) These projects are not at all connected to the administration of the tour guide licensing scheme.

Moreover, the City has stated that the purpose of the Preservation Fee is to raise revenue for the City to complete certain projects that impact tourism. The minutes for the City Council meeting on December 9, 1997 state that the purpose of

the Preservation Fee is to generate "funds for infrastructure preservation and improvement." (Doc. 30, Attach. 31 at 2.) There is also a Capital Improvement Program issued by the City for the years 2013 to 2017 in which the City "presents the five-year capital plan for the City of Savannah." In the five-year capital plan, the City listed each category of improvement or infrastructure and included within that category "a summary of all revenue sources." (Doc. 30, Attach. 32 at 7.) The Capital Improvement Program specifically states that the "General Fund Preservation Fee is projected to contribute \$3,100,000 to mostly tourism-related capital projects during the five-year period." (Id. at 8.)

From these sources, the Court finds that the Preservation Fee is more akin to a general tax that provides a general benefit to the public than a fee. The money received by the City is used to pay for capital improvements that benefits residents of the City as well as tourists. The City has clearly stated that the Preservation Fee is designed to raise revenue for tourism capital projects. There is no evidence that the fee offsets the administrative expenses of the now repealed licensing scheme in the tour guide ordinance. Additionally, the Preservation Fee is levied by the City of Savannah City Council. (Doc. 30, Attach. 23 at 4.) 2015 Revenue Ordinance Article T, § 3(D) provides that each tour business shall "remit

preservation fees to the City Revenue Department" and § 3(H) requires tour service businesses to provide access to "any authorized representative of the City Revenue Department" of all company records. (Doc. 30, Attach. 23 at 6-7.) The City levies and collects the Preservation Fee.

Having found that the Preservation Fee is a tax, the Tax Injunction Act will bar the exercise of federal jurisdiction if two conditions are met: "(1) the relief requested by the plaintiff will 'enjoin, suspend, or restrain' a state tax assessment and (2) the state affords the plaintiff a "plain, speedy and efficient remedy.'" " Williams v. City of Dothan, Ala., 745 F.2d 1406, 1411 (11th Cir. 1984) (quoting 28 U.S.C. § 1341). The TIA prohibits requests for declaratory and injunctive relief. Kelly v. Alabama Dep't of Revenue, 638 F. App'x 884, 889 (11th Cir. 2016). It is clear that Plaintiffs seek to enjoin and suspend the Preservation Fee. Plaintiffs request "[a] declaratory judgment by the Court that, facially and as applied to Plaintiffs, the speech tax codified at Savannah 2014 Revenue Ordinance Article T, § 3 violates the First Amendment to the United States Constitution," and "[p]ermanent injunctive relief prohibiting Defendant or its agents from enforcing the speech tax codified at Savannah 2014 Revenue Ordinance Article T, § 3." (Doc. 64 at 21-22.)

The next consideration is whether there is a plain, speedy and efficient remedy at state law. Williams, 745 F.2d at 1411; Hedgepeth v. Tennessee, 215 F.3d 608, 615 (6th Cir. 2000). The City claims "an adequate state-court forum is available to hear and decide constitutional claims."³ (Doc. 33 at 25.) The test of whether a state court procedure is adequate is "whether it provides taxpayers 'with a full hearing and judicial determination at which [they] may raise any and all constitutional objections to the tax.'" Williams, 745 F.2d at 1412 (quoting Rosewell v. LaSalle Nat. Bank, 450 U.S. 503, 514, 101 S. Ct. 1221, 1230, 67 L. Ed. 2d 464 (1981)).

Plaintiffs did not challenge the City's claim that there is a plain, speedy and efficient state-court remedy and have not argued or suggested that there is no plain, speedy and efficient state-court remedy to challenge the Preservation Fee. Plaintiffs instead challenged the applicability of the TIA on the grounds that the Preservation Fee is a regulatory fee and not a tax. (Doc. 42 at 25.) It is Plaintiffs' burden to show facts

³ The City argued that there is an available state forum when discussing the application of the comity doctrine. "The Supreme Court has found 'no significant difference' between the TIA's requirement for a 'plain, speedy and efficient' state remedy and comity's requirement for a 'plain, adequate and complete' state remedy." Kelly, 638 F. App'x at 890 (quoting Fair Assessment in Real Estate Ass'n, Inc. v. McNary, 454 U.S. 100, 116 n.8, 102 S. Ct. 177, 186 n.8, 70 L. Ed. 2d 271 (1981)).

sufficient to overcome the jurisdictional bar of the TIA. Terry, 615 F. App'x at 631; Kelly, 638 F. App'x at 889.

Because neither party has substantively addressed the TIA or the Court's jurisdiction over Count II, this Court finds that further briefing is warranted. "A plaintiff must have ample opportunity to present evidence bearing on the existence of jurisdiction." Colonial Pipeline Co. v. Collins, 921 F.2d 1237, 1243 (11th Cir. 1991). Accordingly, the City is **DIRECTED** to file a brief addressing whether there is a plain, speedy, efficient state court remedy to challenge the Preservation Fee. The City shall have twenty days from the date of this order to file its brief, after which the normal briefing schedule will apply to Plaintiffs' response and any subsequent replies. The Court will accordingly **HOLD IN ABEYANCE** the parties' motions for summary judgment as to Count II until the Court has received the requested briefing.

CONCLUSION

For the foregoing reasons, the Court **DENIES IN PART** and **HOLDS IN ABEYANCE IN PART** the City's Motion for Summary Judgment (Doc. 33) and **GRANTS IN PART** and **HOLDS IN ABEYANCE IN PART** Plaintiffs' First Motion for Summary Judgment (Doc. 30) and Second Motion for Summary Judgment (Doc. 66). In sum, with respect to Count I of the amended complaint, the Court **GRANTS** Plaintiffs' First Motion for Summary Judgment (Doc. 30) and

Second Motion for Summary Judgment (Doc. 66) and **DENIES** the City's Motion for Summary Judgment (Doc. 33). With respect to Count II of the amended complaint, the Court **HOLDS IN ABEYANCE**⁴ Plaintiffs' First Motion for Summary Judgment (Doc. 30), Plaintiffs' Second Motion for Summary Judgment (Doc. 66), and the City's Motion for Summary Judgment (Doc. 33). As set out above, the City is **DIRECTED** to file a brief addressing whether there is a plain, speedy, efficient state court remedy to challenge the Preservation Fee. The City shall have **twenty days** from the date of this order to file its brief, after which the normal briefing schedule will apply to Plaintiffs' response and any subsequent replies.

SO ORDERED this 20th day of May 2019.



WILLIAM T. MOORE, JR.
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF GEORGIA

⁴ The Clerk of Court is **DIRECTED** to terminate Plaintiff's Second Motion for Summary Judgment (Doc. 66) for statistical purposes only.

IN THE UNITED STATES DISTRICT COURT FOR
THE SOUTHERN DISTRICT OF GEORGIA
SAVANNAH DIVISION

FILED
U.S. DISTRICT COURT
SAVANNAH DIV.
2019 JUL 22 PM 2:34

MICHELLE FREENOR; STEVEN)
FREENOR; DAN LEGER; JEAN)
SODERLIND; and GHOST TALK, GHOST)
WALK LLC;)

Plaintiffs,)

v.)

CASE NO. CV414-247

MAYOR AND ALDERMAN OF THE CITY)
OF SAVANNAH,)

Defendant.)

CLERK
SO. DIST. OF GA.

O R D E R

Before the Court are Plaintiffs' Motion for Summary Judgment (Doc. 30), Plaintiffs' Second Motion for Summary Judgment (Doc. 66), and Defendant Mayor and Alderman of the City of Savannah's (the "City") Motion for Summary Judgment (Doc. 33). For the following reasons, Count II of the amended complaint is **DISMISSED WITHOUT PREJUDICE** for lack of subject matter jurisdiction. Accordingly, the City's Motion for Summary Judgment (Doc. 33), Plaintiffs' First Motion for Summary Judgment (Doc. 30), and Plaintiffs' Second Motion for Summary Judgment (Doc. 66) in regards to Count II of the amended complaint, which this Court held in abeyance, are now **DISMISSED AS MOOT**.

BACKGROUND

This case involves a First Amendment challenge to the City of Savannah's regulation of tour guides and the assessment of a fee on sightseeing tours. (Doc. 1; Doc. 66.) Plaintiffs challenge two aspects of the City's ordinances. In Count I, Plaintiffs contend that the City's tour guide licensing scheme, which was codified within the Tour Service Ordinance of 1978 at Savannah Code of Ordinances §§ 6-1502, 6-1508-1515, and 6-1550 (the "Tour Guide Licensing Ordinance"¹), violates the First Amendment to the United States Constitution. (Doc. 64 at 20-21.) In Count II, Plaintiffs claim that the assessment of a preservation fee on all sightseeing tours conducted within the Savannah Historic District pursuant to City Revenue Ordinance, Article T, § 3 (the "Preservation Fee") violates the First Amendment as an impermissible tax on free speech. (Id. at 21.) The Court has previously set forth the factual background of this case in its Order dated May 20, 2019. (Doc. 75.)

On May 20, 2019, this Court denied in part and held in abeyance in part the City's Motion for Summary Judgment (Doc. 33) and granted in part and held in abeyance in part Plaintiffs' First Motion for Summary Judgment (Doc. 30) and Second Motion for Summary Judgment (Doc. 66). The Court granted summary

¹ The Court refers to the challenged, and now repealed, portions of the Tour Service Ordinance of 1978 as the Tour Guide Licensing Ordinance.

judgment to Plaintiffs' on Count I of the amended complaint but held the cross-motions for summary judgment regarding Count II of the amended complaint in abeyance pending additional briefing on whether there is a plain, speedy, efficient state court remedy to challenge the Preservation Fee. (Doc. 75 at 45.) The City filed its supplemental brief on June 7, 2019 (Doc. 76) and Plaintiffs' filed their supplemental brief on June 28, 2019 (Doc. 77). The cross motions for summary judgment regarding Count II of the amended complaint are now ripe for consideration.

ANALYSIS

I. STANDARD OF REVIEW

Summary judgment shall be rendered "if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law." Fed. R. Civ. P. 56(c). The "purpose of summary judgment is to 'pierce the pleadings and to assess the proof in order to see whether there is a genuine need for trial.' " Matsushita Elec. Indus. Co. v. Zenith Radio Corp., 475 U.S. 574, 587 (1986) (citing Fed. R. Civ. P. 56 advisory committee notes). Summary judgment is appropriate when the nonmovant "fails to make a showing sufficient to establish the existence of an element essential to

that party's case, and on which that party will bear the burden of proof at trial." Celotex Corp. v. Catrett, 477 U.S. 317, 322 (1986). The substantive law governing the action determines whether an element is essential. DeLong Equip. Co. v. Wash. Mills Abrasive Co., 887 F.2d 1499, 1505 (11th Cir. 1989).

As the Supreme Court explained:

[A] party seeking summary judgment always bears the initial responsibility of informing the district court of the basis for its motion, and identifying those portions of the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, which it believes demonstrate the absence of a genuine issue of material fact.

Celotex, 477 U.S. at 323. The burden then shifts to the nonmovant to establish, by going beyond the pleadings, that there is a genuine issue as to facts material to the nonmovant's case. Clark v. Coats & Clark, Inc., 929 F.2d 604, 608 (11th Cir. 1991). The Court must review the evidence and all reasonable factual inferences arising from it in the light most favorable to the nonmovant. Matsushita, 475 U.S. at 587-88. However, the nonmoving party "must do more than simply show that there is some metaphysical doubt as to the material facts." Id. at 586. A mere "scintilla" of evidence, or simply conclusory allegations, will not suffice. See, e.g., Tidwell v. Carter Prods., 135 F.3d 1422, 1425 (11th Cir. 1998). Nevertheless, where a reasonable fact finder may "draw more than one inference from the facts,

and that inference creates a genuine issue of material fact, then the Court should refuse to grant summary judgment." Barfield v. Brierton, 883 F.2d 923, 933-34 (11th Cir. 1989).

II. COUNT II: FIRST AMENDMENT ANALYSIS FOR THE PRESERVATION FEE

Plaintiffs challenge the Preservation Fee, Savannah Revenue Ordinance Art. T, § 3, on the grounds that it constitutes a "speech tax" that singles out the First Amendment activity of tour guides for special tax burdens. (Doc. 30 at 25.) This Court has found the Preservation Fee to be a tax within the scope of the Tax Injunction Act ("TIA"), 28 U.S.C. § 1341, and requested additional briefing from the parties on whether there is a plain, speedy and efficient state remedy to challenge the Preservation Fee. (Doc. 75 at 43, 45.)

In its brief, the City contends that there are numerous methods for the Plaintiffs to challenge the Preservation Fee. The City states that Plaintiffs may (1) challenge the Preservation Fee in the Recorder's Court of Chatham County as defendants and then appeal any adverse rulings up to the Georgia Supreme Court or (2) file a declaratory judgment action in superior court pursuant to Georgia's Declaratory Judgment Act, O.C.G.A. § 9-4-1 et seq. (Doc. 76 at 2-6). In response, Plaintiffs largely agree with the City and state that "[t]o the extent the preservation fee is a tax—as the City contends, and as this Court has already held—Plaintiffs must concede that

Georgia law provides them with a state-court remedy that is sufficient for purposes of the Tax Injunction Act." (Doc. 77 at 1.) In addition to the remedies that the City addresses, Plaintiffs contend that there is an additional remedy that aggrieved taxpayers may seek: a suit for a refund pursuant to O.C.G.A. § 48-5-380(a). (Doc. 77 at 2.)

The test of whether a state court procedure is adequate is "whether it provides taxpayers 'with a full hearing and judicial determination at which [they] may raise any and all constitutional objections to the tax.' " Williams, 745 F.2d at 1412 (quoting Rosewell v. LaSalle Nat. Bank, 450 U.S. 503, 514, 101 S. Ct. 1221, 1230, 67 L. Ed. 2d 464 (1981)). The Court agrees with the parties that Georgia law provides sufficient state remedies to challenge the constitutionality of the Preservation Fee. O.C.G.A. § 48-5-380(b) states that

[a]ny taxpayer from whom a tax or license fee was collected who alleges that such tax or license fee was collected illegally or erroneously may file a claim for a refund with the governing authority of the county or municipality at any time within one year or, in the case of taxes, three years after the date of the payment of the tax or license fee to the county or municipality.

In the alternative, O.C.G.A. § 48-5-380(c) provides that the taxpayer "may forgo requesting a refund from the governing authority under subsection (b) of this Code section and elect to proceed directly to filing suit." The Georgia Court of Appeals

has held that this procedure " 'applies to any tax paid by the taxpayer and is not restricted to ad valorem or other types of taxes.' " Fulton Cty. v. T-Mobile, S., LLC, 305 Ga. App. 466, 473, 699 S.E.2d 802, 808 (Ga. Ct. App. 2010) (quoting Atlanta Hosp. Workers v. City of Atlanta, 247 Ga. App. 650, 652, 545 S.E.2d 49 (Ga. Ct. App. 2001)). The constitutionality of the tax may be raised in these refund suits. See Gen. Motors Corp. v. City of Doraville, 284 Ga. 689, 691, 670 S.E.2d 787, 789 (2008) (affirming the Superior Court of DeKalb County's order finding Doraville's occupational tax was constitutional in a refund suit filed pursuant to O.C.G.A. § 48-5-380); Nat'l Health Network, Inc. v. Fulton Cty., 270 Ga. 724, 727, 514 S.E.2d 422, 424 (1999) (finding that "a claim for a tax refund would be proper in the following situations: (1) a taxing authority assessed and collected taxes in violation of federal or state law . . .").

Plaintiffs have conceded that there is a plain, speedy and efficient state-court remedy. It is Plaintiffs' burden to show facts sufficient to overcome the jurisdictional bar of the TIA. Terry, 615 F. App'x at 631; Kelly, 638 F. App'x at 889. Accordingly, this Court lacks subject matter jurisdiction to consider Plaintiffs' Count II.

CONCLUSION

For the foregoing reasons, Count II of the amended complaint is **DISMISSED WITHOUT PREJUDICE** for lack of subject

matter jurisdiction. Accordingly, with respect to Count II of the amended complaint, the Court **DISMISSES AS MOOT** Plaintiffs' First Motion for Summary Judgment (Doc. 30), Plaintiffs' Second Motion for Summary Judgment (Doc. 66), and the City's Motion for Summary Judgment (Doc. 33). The Clerk of Court is **DIRECTED** to close this case.

SO ORDERED this 22ND day of July 2019.


WILLIAM T. MOORE, JR.
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF GEORGIA

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF GEORGIA
SAVANNAH DIVISION**

MICHELLE FREENOR, STEVEN
FREENOR, DAN LEGER, JEAN
SODERLIND, and GHOST TALK,
GHOST WALK LLC,

Plaintiffs,

v.

MAYOR AND ALDERMEN OF
THE CITY OF SAVANNAH,

Defendant.

Civil Action No. 4:14-cv-00247-WTM-GRS

**PLAINTIFFS' STATEMENT OF UNDISPUTED MATERIAL FACTS
AND CONCLUSIONS OF LAW THEREOF**

Pursuant to Local Rule 56.1, Plaintiffs hereby submit the following statement of undisputed material facts and conclusions of law thereof.

UNDISPUTED MATERIAL FACTS

A. THE PLAINTIFFS

1. Michelle Freenor is a licensed tour guide who leads tours of Savannah under the business name "Savannah Belle Walking Tours." Declaration of Michelle Freenor ("M. Freenor Dec.") ¶¶ 2, 4. Michelle's tours focus on history but also touch on topics including Hollywood movies, retail or dining recommendations, ghost stories, and trivia about Savannah. *Id.* ¶ 3.

2. Steven Freenor is Michelle's husband. Declaration of Steven Freenor ("S. Freenor Dec.") ¶ 2. Steven teaches history at a nearby high school and college. *Id.* ¶ 3. Steven has never been licensed as a tour guide and does not want to take the City's licensing exam. *Id.* ¶ 6. Steven would lead tours of Savannah but for the requirement to take the licensing exam. *Id.* ¶ 12.

108. The City's 30(b)(6) witness testified that the "tours" on which this tax is imposed are the same "tours" where the guide is required to obtain a license. Lidy Tr. 106-107.

109. Tour guides who work for voluntary tips, paid at the conclusion of their tours, are required to pay the City's speech tax for each audience member—regardless of whether those audience members pay for the tour. The City's 30(b)(6) witness testified that a company called "Free Savannah Tours" operates by asking for "donations" at the end of a tour, and that "individuals either provide those funds to [the guide] or they don't." Lidy Tr. 9. The witness agreed that, if an audience member chooses not to pay for the tour, the tour operator "would still have to pay the preservation fee for that person having been on the tour." *Id.* at 11.

G. BURDENS ON PLAINTIFFS FROM SAVANNAH'S SPECIAL TAX ON TOUR BUSINESSES

110. Michelle Freenor and Dan Leger are required to pay the City's tax on tour businesses every time they lead a tour. M. Freenor Dec. ¶ 26; Leger Dec. ¶ 13. In addition, Ghost Talk is required to pay the tax for every one of its ghost tours. Soderlind Dec. ¶ 20.

111. Both Michelle Freenor and Dan Leger work for voluntary tips at the ends of their tours. M. Freenor Dec. ¶ 27; Leger Dec. ¶ 14. On some occasions, tourists fail to pay them anything for their tours, and, when that happens, they are required to pay the City's tax on tour businesses simply for the privilege of having spoken. M. Freenor Dec. ¶ 27; Leger Dec. ¶ 14.

112. Michelle Freenor sometimes does not charge any fee for children under the age of twelve. M. Freenor Dec. ¶ 27. Nonetheless, Michelle is required to pay a 50-cent fee for all children between the ages of twelve and four, regardless of whether she charges for their attendance on her tour. *Id.*

H. THE CITY'S PURPORTED JUSTIFICATION FOR ITS TAX ON TOURS

113. The preservation fee was initially justified as “a way of generating funds for infrastructure preservation and improvement.” Johnson Dec. Ex. 22.

114. Funds raised through the preservation fee are deposited into the general fund, not a dedicated account, but the City does seek to allocate funds raised through the preservation fee to various capital improvement projects across the City. Johnson Dec. Ex. 23 at 13.

115. The City's Capital Improvement Program for 2013-2017 identified a number of projects that would be funded using the preservation fee, many of which provide significant benefits for residents or other businesses that do not have to pay the City's special tax on tour businesses. The plan called for \$25,000 to be used for maintenance and improvements to a city-owned building, including “[p]roviding a safe and secure area for maintaining and storing small engine equipment.” Johnson Dec. Ex. 23 at 73. The plan also called for replacing lighting fixtures in the Atlantic Mall, explaining that “[t]he aesthetic quality of the park will be improved for both residents and visitors.” *Id.* at 110; *see also id.* at 115 (“Preservation of monument for tourism and future generations.”); *id.* at 116 (“Preservation of monuments for enjoyment and education of residents and visitors”); *id.* at 122 (“[P]ublic safety for pedestrians.”); *id.* at 126 (“The pedestrian walkway increases public safety, reduces blight and provides additional opportunity for economic redevelopment.”); *id.* at 126 (“Residents, visitors and employees will use the ramp.”).

116. Although the City imposes this tax only on narrated tours led by tour guides, the City admits that tourists can have an impact on the need for maintenance to squares, monuments, and infrastructure in the historic district even if they are not in a tour group. Johnson Dec. Ex. 8 at 3 (response to Plaintiffs' 7th Request for Admission); *see also* Leger Dec. ¶ 15.

117. Many businesses other than guided tours rely on the scenic beauty of the squares and historic monuments to generate revenue, and yet these businesses are not required to pay the City's tax on tour businesses. *See* Leger Dec. ¶ 16; Soderlind Dec. ¶ 21.

118. Residents also benefit from the scenic beauty of the squares and historic monuments, and yet residents are not required to pay the City's tax on tour businesses. *See* Leger Dec. ¶ 15; Soderlind Dec. ¶ 22.

119. The City's 30(b)(6) witness testified that the City is currently evaluating a proposal to charge a 25 cent fee on any transaction over \$5 within a defined geographic area of downtown. Lidy Tr. 111-12.

120. The City possesses no evidence that a general tax on economic activity would be a less effective means of raising revenue to fund the projects currently paid for using the City's tax on tour businesses. Lidy Tr. 111-12.

CONCLUSIONS OF LAW

A. SAVANNAH'S TOUR GUIDE LICENSING LAW

1. Savannah's tour guide licensing law is invalid under the First Amendment, as incorporated against the States by the Fourteenth Amendment to the United States Constitution.

2. Under the First Amendment, the decision whether to trust a speaker must be made by the audience, *not* by the government. *See, e.g., Citizens United v. FEC*, 558 U.S. 310, 356 (2010) (limiting universe of speakers to those the government has approved "uses censorship to control thought"). The City cannot be allowed to decide who is or is not qualified to speak.

B. SAVANNAH'S SPECIAL TAX ON TOUR BUSINESSES

16. Savannah's special tax on tour businesses is invalid under the First Amendment, as incorporated against the States by the Fourteenth Amendment to the United States Constitution.

17. Savannah's tax impermissibly singles out the First Amendment activity of tour guides for "special treatment." *Minneapolis Star & Tribune Co. v. Minn. Comm'r of Revenue*, 460 U.S. 575, 582 (1983). On its face, Savannah's law is targeted to speech; the language of the law is clear that whether a business is required to pay the tax depends on whether its services include a "tour narration." Savannah Revenue Ordinance art. T, § 3(B).

18. The City cannot justify this burden, as it cannot point to "a counterbalancing interest of compelling importance that it cannot achieve without differential taxation." *Minneapolis Star*, 460 U.S. at 585. The City claims that the law is needed to raise revenue to pay for preservation of historical buildings and spaces, but the City can raise revenue through more general taxation that does not single out speech for special burdens.

Dated this 30th day of July, 2015.

Respectfully submitted,

s/ Anne W. Lewis

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IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF GEORGIA
SAVANNAH DIVISION

MICHELLE FREENOR, STEVEN
FREENOR, DAN LEGER, JEAN
SODERLIND, and GHOST TALK,
GHOST WALK LLC,

Plaintiff,

v.

MAYOR AND ALDERMEN OF
THE CITY OF SAVANNAH,

Defendant.

Civil Action No. CV4:14-247

DEFENDANT'S RESPONSE TO PLAINTIFFS' L. R. 56.1 STATEMENTS

Comes now The Mayor and Aldermen of the City of Savannah (the "City"), Defendant herein, and responds to Plaintiffs' L.R 56.1 Statements as follows:

I. Response to Plaintiffs' Statement of Facts.

1. The allegations contained in paragraph A.1. are not disputed.
2. The allegations contained in paragraph A.2. are not disputed.
3. The allegations contained in paragraph A.3. are not disputed.
4. The allegations contained in paragraph A.4. are not disputed.
5. The allegations contained in paragraph B.5. are not disputed.
6. Allegations in paragraph B.6. that something is "commonly understood," or a supposition why some people go on tours, cannot be disputed or undisputed. However, with regard to this case, Savannah Code § 6-1502(a) contains within the definition of "certified tour guide" an exploration of the type of tour for which a person is required to have a tour guide permit: "Any person who has passed the tour guide examination and received the certificate

charged; No fee for students (high school and under) and their adult supervising companions when taking an organized field trip sponsored by a school or youth-oriented private non-profit organization . . .”

107. The allegations contained in paragraph C.107. are not disputed. A preservation fee on sightseeing tours is not charged as to persons boarding a tour boat where a sightseeing tour is not the focus or emphasis of the event.

108. The allegations contained in paragraph C.108. are not disputed, though sightseeing tours are not limited to narrated tours. Article T, Section 3(B) of the revenue ordinance, attached as Ex. “1” to the City’s Motion for Summary Judgment, states in part, “Sightseeing tours conducted within the Historic District of Savannah, including local motor vehicle tours, horse drawn carriage tours, walking tours, boat tours, and any other commercial tours, shall be subject to the fee set forth above . . .”

109. The allegations contained in paragraph C.109. are not disputed.

110. The allegations contained in paragraph C.110. are disputed. First, under Article T, Section 3 of the annual revenue ordinance, attached as part of Ex. “1” to the City’s Motion for Summary Judgment, “There is hereby levied a preservation fee on sightseeing tour companies which conduct tours within Savannah.” It is a fee levied on sightseeing tour companies, not tour guides. Then, contrary to the way presented at paragraph C.106.: “The preservation fee shall be charged for each person for each sightseeing tour take, as follows: \$1.00 per adult passenger and per full-fare child; \$.50 per child 12 years and under, provided that the tour fee is no more than 60% of the adult fare; No fee for child three years of age and under, provided that no tour fee is charged; No fee for students (high school and under) and their adult supervising companions

when taking an organized field trip sponsored by a school or youth-oriented private non-profit organization . . .”

111. The City does not dispute that Plaintiff Michelle Freenor and Plaintiff Dan Leger are tour guides for hire, though the City would not know when compensation is paid by their customers to Ms. Freenor’s or Mr. Leger’s tour service companies. The preservation fee is due per the schedule set out in Article T, Section 3 of the annual revenue ordinance. The City disputes the fee is due “for the privilege of having spoken.”

112. The City does not dispute that Plaintiff Michelle Freenor is a tour guide for hire, though the City would not know when compensation is paid by customers to Ms. Freenor’s tour service company. The preservation fee is due per the schedule set out in Article T, Section 3 of the annual revenue ordinance.

113. The preservation fee was enacted to raise revenue from tourists in the Historic District which would be earmarked for maintaining tourism support functions. See Lidy Depo., Ex. “2” to the City’s Motion for Summary Judgment, at Ex. “19” thereto, at p. 6. The allegations contained in paragraph C.113. are disputed as the record citation shows that they are comments of a private citizen at a City Council meeting.

114. Regarding paragraph C.114., the City does not dispute that funds raised through the preservation fee are deposited into the general fund, not a dedicated account. However, the preservation fee contributes to mostly tourism-related capital projects in the Historic District of Savannah. Plaintiffs’ Doc. 30-32, p. 8 of 25.

115. Regarding paragraph C.115., the City’s Capital Improvement Program for 2013-2017 materials state whatever they state, and reference to Plaintiffs’ Doc. 30-32, p. 8 of 25 should be had for a fuller exploration. However, the preservation fee is shown in the materials to

contribute to mostly tourism-related capital projects in the Historic District of Savannah.

Plaintiffs' Doc. 30-32, p. 8 of 25.

116. Regarding paragraph C.116., the City disputes that the preservation fee is levied only on narrated tours, as the preservation fee is to be levied on all sightseeing tours as provided in Article T, Section 3 of the annual revenue ordinance. The City does not dispute that tourists can have an impact on the need for maintenance to squares, monuments, and infrastructure in the historic district even if they are not in a tour for hire.

117. Regarding paragraph C.117., the City does not dispute that businesses which are not guided tours indirectly "depend on business that is generated by the scenic beauty of the public squares," quoted from the referenced part of Plaintiff Leger's declaration, but yet are not subject to the preservation fee. However, there are no businesses which use the squares on a daily basis for their business other than tour service companies mentioned or described in paragraph C.117.

118. The allegations contained in paragraph C.118 are not disputed.

119. Regarding paragraph C.119., Ms. Lidy testified in the cited pages of her deposition to a proposal submitted by the private tourism leadership council, an advocacy arm for the tourism industry, for the City's consideration.

120. Regarding paragraph C.120., the cited pages of Ms. Lidy's testimony do not address the point which Plaintiffs seek to make about whether or not there is evidence that a general tax on economic activity would be a less effective means of raising revenue.

II. Conclusions of Law – Addressed to All of Plaintiffs' Alleged Conclusions of Law.

1. There are no successful grounds for Plaintiffs' challenge of portions of the Tour Service Ordinance of 1978 or the Preservation Fee section of the City's Revenue Ordinance.

2. Licensing and regulating the tour service for hire business is within the purview of the City's police powers.

3. The purpose of the ordinances is to promote and protect visitors to the City as they see and enjoy all of the attractions of the City, its history and sights on to its food and music; for the benefit of those visitors the City identifies and licenses tour guides who are reliable, knowledgeable about the City, trustworthy and law-abiding. The City, by requiring the licensees to know the City and not be felons or have other relevant recent criminal history, has effectively promoted the government interest in the promotion of its industry and the protection of its visitors, and without those narrowly-tailored protections for the City and its visitors the government interest would be unserved.

4. The City is entitled to summary judgment in its favor with regard to Plaintiffs' challenges to the Tour Service Ordinance of 1978, as amended.

5. Under the comity doctrine, this court should refrain from interfering with the fiscal operations of the City as to the Preservation Fee since the federal rights of the Plaintiffs could otherwise be preserved unimpaired.

6. The Preservation Fee is a valid fee paid by sightseeing tour companies. The City does not decide who is or is not qualified to speak, and there is no serious contention in this case that the City has ever told Plaintiffs what can or cannot be said on a tour.

This 8th day of September, 2015.

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Attorneys for Defendant The Mayor and
Aldermen of the City of Savannah

OFFICIAL PROCEEDINGS OF SAVANNAH CITY COUNCIL, DECEMBER 9, 1997

the disability coverage. In fact, it is a finite group because when you reach the normal retirement conditions, you go under the retirement system. The City Manager said what they could do in this case is to come back with some followup information about the number of people affected. Most of the people are not on it for an extended period of time. The City Manager proposed to come back with followup information about the number, the ages they retired, and the length of time they have been on the disability coverage. Hopefully, Council would get a clear picture of how this is coordinated with the Pension Plan and how the benefits from each of these different sources are coordinated and what are the overall levels. City Manager Brown said as Council is aware, they have increased the medical benefits. From time to time, they have the retirement benefits for both old retirees and post 72 retirees. They would be happy to bring back a report to Council. This would not be something that would have a gigantic impact on the budget. Therefore, they can do this after the adoption of the budget.

Mayor Adams thanked Mr. Solmy for bringing the above to Council=s attention.

Alderman D. Jones said Mr. Solmy retired 17 years ago, regardless of his retirement conditions, without a cost of living increase. He said regardless of what the policy says, this is wrong.

Mr. Bill Durrence of the Historic Residents Association came forward. He spoke on the Preservation Fee. They feel the \$1.00 fee is insignificant compared to the amount of money a visitor would be spending in the City. Therefore, they feel the fee should be passed without delay. Anyone who feels the \$1.00 is a hardship unlikely would not be taking the tour anyway. The money is not an issue. Their reservation is as he compared the draft that is being presented now as compared to an original draft, there is one paragraph missing from the current draft. This paragraph contains the purpose of the Preservation Fee. For whatever reason there might have been for leaving out the purpose, the whole thing as been presented as a way of generating funds for infrastructure preservation and improvement. They are very concerned that this fee does not become a general revenue source for the City. They expect and will monitor all budgeting processes to make sure they see increases in areas such as Park and Tree Commission and parking services for these fees to be used for their originally stated and intended purposes. Mayor Adams asked the City Attorney to respond to the legality. City Attorney Blackburn said he would take the blame for this. He said the minutes would show both Mr. Durrence suggestion and the City Manager=s recommendation as the purpose. Mr. Blackburn said the actual ordinance which is the levied ordinance doesn=t normally have a purpose stated in it. None of the others do. What is being actually adopted is a paragraph within the Revenue Ordinance. The purpose does not go in it, but the legal levy. Mr. Durrence said if Council understood they are saying, this particular Council would not be here forever. City Attorney Blackburn said he understood, however, he was only pointing out the reading and drafting of what the law of levy attaches. The draft Mr. Durrence had was the City Manager=s recommendation. Showing the reason and purpose can go in the minutes of Council and anywhere anyone needs to know it, but it is not something that would be in the levy itself. The ordinance levies this fee which is effective March 31, 1998. City Attorney Blackburn said he struck it, therefore he would take the blame.

4. Admit that an individual who plays an "acting role" during a tour for hire, within the meaning of Savannah Code § 6-1508, is required to obtain a tour guide license even if the individual does not lead the tour group from place to place.

Request No. 4 is admitted.

5. Admit that Defendant does not limit the total number of tourists who may have access to the streets and squares in the historic district.

The City denies that Request to Admit No. 5 is always true, and therefore Request No. 5 is denied.

6. Admit that Defendant could raise additional revenue through a general tax on economic activity within the historic district.

Request No. 6 is unduly vague and speculative and it exceeds the scope of permissible discovery, and Request No. 6 is therefore denied.

7. Admit that tourists can have an impact on the need for maintenance to squares, monuments, and infrastructure in the historic district even if the tourists are not in a tour group.

Request No. 7 is admitted.

This 6th day of April, 2015.

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Aldermen of the City of Savannah

BRIDGET LIDY 30(b)(6)
FREENOR VS. MAYOR AND ALDERMAN OF SAVANNAH

April 03, 2015

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IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF GEORGIA SAVANNAH DIVISION MICHELLE FREENOR, STEVEN } FREENOR, DAN LEGER, JEAN } SODERLIND, and GHOST TALK, } GHOST WALK, LLC, } Plaintiffs, } CIVIL ACTION NO.: } vs. } 4:14-CV-00247 } MAYOR AND ALDERMEN OF THE CITY } OF SAVANNAH, } Defendant. } RULE 30(b)(6) DEPOSITION OF MAYOR AND ALDERMEN OF THE CITY OF SAVANNAH BY BRIDGET LIDY 9:28 a.m. April 3, 2015 218 West State Street Savannah, Georgia Mynjuan P. Jones, RPR, CCR-B-1422		INDEX TO EXAMINATIONS Examination Page Examination by Mr. Johnson 5 Examination by Mr. O'Connor 194 Examination by Mr. Johnson 194 INDEX TO EXHIBITS Exhibit Description Page Exhibit 9 Notice of 30(b)(6) deposition of 16 the mayor and aldermen of the City of Savannah Exhibit 10 Ordinance Section 6-1508 and 47 Section 6-1511 Exhibit 11 A document titled A Proposal to 62 Revise the Education, Testing and Licensing of Tour Guides in the City of Savannah Exhibit 12 e-mail from Glenda Anderson, to 65 Laurie-Jean Stellberg, dated 8/23/05 Exhibit 13 e-mail from Glenda Anderson, to 77 Bridget Lidy, dated 6/12/2007 Exhibit 14 e-mail chain 88 Exhibit 15 e-mail from Laurie-Jean Stellberg, 90 to Bridget Lidy, dated 2/12/2007 Exhibit 16 Letter dated January 16, 2015, 153 from Alfred T. Anderson and Dolores M. Anderson	
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APPEARANCES OF COUNSEL On behalf of the Plaintiffs: ROBERT EVERETT JOHNSON, Esq. ROBERT J. MCNAMARA, Esq. Institute For Justice 901 North Glebe Road Suite 900 Arlington, Virginia 22203 (703) 682-9320 rjohnson@ij.org rmcnamara@ij.org On behalf of the Defendant: PATRICK T. O'CONNOR, Esq. PATRICIA T. PAUL, Esq. Oliver Maner 218 West State Street Savannah, Georgia 31401 (912) 236-3311 pto@olivermaner.com ppaul@olivermaner.com		INDEX TO EXHIBITS (continued) Exhibit Description Page Exhibit 17 e-mail, subject: Brad Spinks 157 citation and complaint Exhibit 18 e-mail from Bridget Lidy, to 159 Patrice Crawley, dated April 2, 2015 Exhibit 19 Defendant's responses to 185 plaintiffs' first set of discovery requests Exhibit 20 e-mail from Cynthia Pelote, to 190 Bridget Lidy, dated February 2, 2015 Exhibit 21 Document titled Tourism Public 192 Workshops (Original Exhibits 9 through 21 have been attached to the original transcript.)	



Ex G to Complaint

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BRIDGET LIDY 30(b)(6)
FREENOR VS. MAYOR AND ALDERMAN OF SAVANNAH

April 03, 2015

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1 looking at the possibility of actually going on one
2 of the scavenger hunts to determine what it is that
3 they're actually doing and if they do qualify as a
4 tour for hire.
5 Q. You say it would be Demetra Jones?
6 A. Uh-huh.
7 Q. What would Demetra Jones look for?
8 A. She would evaluate whether or not there
9 was an actual individual guiding a tour and just how
10 the whole process works.
11 We're not sure with the inception of Smart
12 phones how it all kind of comes together and how a
13 tour for hire or licensed tour guide would be
14 involved with it.
15 So we need to do more research and that's
16 why the invitation was presented to Demetra to
17 actually go on one of the tours to see what it was
18 about and then she would formalize a report and get
19 it back to us.
20 Q. If there is a report that's generated,
21 will that be produced to plaintiffs?
22 MR. O'CONNOR: If it's responsive to your
23 discovery, sure.
24 MR. JOHNSON: I'll just note for the
25 record that I will take the position that the

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1 report about whether a particular company is
2 required to obtain a tour guide license would
3 certainly be responsive to our discovery
4 request.
5 MR. O'CONNOR: Well, that --
6 MR. JOHNSON: We don't have to argue.
7 MR. O'CONNOR: I'm not going to argue.
8 What if the report is generated within the city
9 attorney's office, I mean, it may be
10 objectionable. If it's something that's
11 produceable and not objectionable, we'll produce
12 it, sure.
13 Q. (By Mr. Johnson) Who would make the
14 determination if Trek Savannah is conducting a tour
15 for hire?
16 A. We would review the information and
17 determine if it was a legitimate situation where a
18 tour for hire was required, and if we needed
19 additional guidance, we would confer with our city
20 attorney.
21 Q. Who is we?
22 A. When I say we, I'm referring to the City.
23 I normally don't say I a lot. Normally it's we. All
24 about the team.
25 Q. How would the City make the determination

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1 whether Trek Savannah is leading a tour for hire?
2 A. It really depends upon how -- like I
3 mentioned before, we need to get more information
4 about the company and how it operates to determine
5 whether or not they are actually guiding people
6 through the city and that's something that we would
7 have to investigate and determine. We haven't had a
8 situation like this before.
9 Q. Has the City ever considered enacting any
10 kind of general surcharge on economic activity within
11 the historic district?
12 A. So there is a proposal on the table from
13 the tourism leadership council for something called
14 Savannah Serves.
15 Savannah Serves is a program where within
16 a defined geographic area of downtown a fee would be
17 charged on any transaction over \$5 and the fee would
18 be 25 cents. And that would be for any kind of
19 retail or service transaction.
20 With that proposal the City of Savannah is
21 currently evaluating it to determine its legality and
22 that's where that is right now.
23 Q. Who exactly made that proposal?
24 A. That proposal was driven by the tourism
25 leadership council. The City of Savannah has been

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1 working very closely with them along with the police
2 department to look at the program.
3 Q. The TLC --
4 A. Sorry, tourism leadership council.
5 Q. What is the --
6 A. Tourism leadership council is an advocacy
7 arm for the tourism industry within the region and
8 it's a membership-based organization.
9 Q. Is that a city government organization?
10 A. No. It's private.
11 Q. And that proposal was made to the city
12 government?
13 A. Yes, and the proposal included the
14 resources that were going to be brought in, the
15 revenue, was going to be allocated for three specific
16 items.
17 The first item had to do with creating an
18 ambassador program. Another portion of it was going
19 to be dedicated to hiring off duty police officers to
20 assist with additional coverage for public safety and
21 then the third component had to do with providing
22 additional cleanliness and maintenance services for
23 the geographic area. This would all supplement
24 existing city services.
25 Q. That proposal is being considered



BRIDGET LIDY 30(b)(6)
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1 currently by the City?

2 A. Correct. There's a lot of legality that's

3 involved with it, state law and local law.

4 MR. JOHNSON: And I won't ask you about

5 that. I think this may be an appropriate time

6 for us to stop for lunch.

7 MR. O'CONNOR: Okay.

8 MR. JOHNSON: Why don't we go off the

9 record.

10 (Lunch recess from 12:00 p.m. to 12:35

11 p.m.)

12 Q. (By Mr. Johnson) Ms. Lidy, could you tell

13 me about your educational background.

14 A. Sure. I grew up in the Washington, D.C.

15 area, went to high school at a place called Paul VI

16 High School in Fairfax, Virginia.

17 From there I went to school at College of

18 Charleston in South Carolina, majored in urban

19 studies. From there went back and got my master's

20 from a joint program with the University of

21 Charleston and the University of South Carolina to

22 secure a master's in public administration.

23 Q. The College of Charleston, you received a

24 bachelor's?

25 A. Uh-huh, a B.A.

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1 Q. Your master's in public administration, it

2 was at --

3 A. University of South Carolina, University

4 of Charleston, joint program.

5 Q. Got it. When did you graduate from Paul

6 VI?

7 A. 1988.

8 Q. When did you graduate from the College of

9 Charleston?

10 A. 1992.

11 Q. When did you receive your master's?

12 A. I believe it was in 1999 or 2000, one of

13 those years. I can't remember exactly which one.

14 Q. Is that the highest degree that you've

15 obtained?

16 A. That's correct.

17 Q. Why does the City of Savannah require tour

18 guides to get a license?

19 A. The City of Savannah requires tour guides

20 to get licenses to ensure that our visitors and the

21 visitor industry is protected.

22 Q. Is that the only reason?

23 A. No. I mean, the regulations that we have

24 in place help to support that. For example, we have

25 the tour manual and tour guide examination to ensure

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1 that the licensed tour guides have the knowledge and

2 proficiency to guide individuals who are visiting

3 around our community.

4 In addition to that, the background check

5 provides a framework for the City to review

6 individuals who are applying to be a tour guide and

7 ensure that they are not criminals and could

8 potentially harm visitors or individuals who are

9 taking a tour, and by having these regulations in

10 place we're able to make sure that individuals who

11 are un-permitted are not giving tours and those

12 individuals who are permitted were able to monitor

13 their -- if they do have problems with their conduct

14 in the sense that their behavior or actions, we have

15 a -- or if there's violation of any ordinances, we

16 are able to revoke their permit.

17 Q. Are those the only reasons?

18 A. Those are the core reasons.

19 Q. Are there any others?

20 A. You know, I think that the City of

21 Savannah originally started off offering -- well, the

22 City of Savannah didn't offer tours.

23 The Historic Savannah Foundation

24 originally started offering tours as a way of

25 educating individuals who were coming here to visit

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1 of the importance and historic character of the area

2 and architecture, important points of interests, and

3 from that it evolved into an industry that is a brand

4 for the city of Savannah.

5 Tourism is the second largest industry

6 within our community. 27,000 people are employed by

7 the tourism industry. It's important that we have

8 regulations in place to provide protection for our

9 visitors.

10 Q. So just to unpack that, you're saying that

11 in addition to the protection for visitors which --

12 well, you were talking about two things. One is

13 protection for visitors and the other is the

14 importance for the tourism industry for Savannah?

15 A. Yes.

16 Q. Are there any other reasons that the City

17 requires tour guides to have a license?

18 A. I believe those are the reasons that I

19 articulated.

20 Q. So is it fair to say that the reasons the

21 City requires tour guides to get a license are the

22 importance of the tourism industry, the protection of

23 visitors, ability to revoke the permit, ensuring that

24 un-permitted tour guides are not giving tours?

25 A. Uh-huh.



BRIDGET LIDY 30(b)(6)
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Page 197		Page 199	
1	CERTIFICATE OF COURT REPORTER	1	DEPOSITION OF: BRIDGET LIDY /MPJ
2		2	Page No. Line No. should read:
3	STATE OF GEORGIA:	3	
4	COUNTY OF CHATHAM:	4	Page No. Line No. should read:
5		5	
6	I hereby certify that the foregoing	5	Page No. Line No. should read:
7	transcript was reported as stated in the caption and	6	
8	the questions and answers thereto were reduced to	6	Page No. Line No. should read:
9	writing by me; that the foregoing 196 pages represent	7	
10	a true, correct, and complete transcript of the	7	Page No. Line No. should read:
11	evidence given on Friday, April 3, 2015, by the	8	
12	witness, BRIDGET LIDY, who was first duly sworn by	8	Page No. Line No. should read:
13	me.	9	
14	I certify that I am not disqualified	9	Page No. Line No. should read:
15	for a relationship of interest under	10	
16	O.C.G.A. 9-11-28(c); I am a Georgia Certified Court	10	Page No. Line No. should read:
17	Reporter here as an employee of Gilbert & Jones, Inc.	11	
18	who was contacted by Esquire to provide court	11	Page No. Line No. should read:
19	reporting services for the proceedings; I will not be	12	
20	taking these proceedings under any contract that is	12	Page No. Line No. should read:
21	prohibited by O.C.G.A. 15-14-37(a) and (b) or	13	
22	Article 7.C. of the Rules and Regulations of the	13	Page No. Line No. should read:
23	Board; and by the attached disclosure form I confirm	14	
24	that neither I nor Gilbert & Jones, Inc. are a party	14	If supplemental or additional pages are necessary,
25	to a contract prohibited by O.C.G.A. 15-14-37(a) and	15	please furnish same in typewriting annexed to this
	(b) or Article 7.C. of the Rules and Regulations of	16	deposition.
	the Board.	17	
	This 15th day of April, 2015.	17	BRIDGET LIDY
	<i>Mynjuan Jones</i>	18	
	Mynjuan Jones, RPR, B-1422	18	Sworn to and subscribed before me,
		19	This the day of , 20 .
		20	
		20	Notary Public
		21	My commission expires:
		22	
		23	
		24	
		25	
Page 198		Page 200	
1	DEPOSITION OF: BRIDGET LIDY /MPJ	1	DISCLOSURE OF NO CONTRACT
2	I do hereby certify that I have read all	2	
3	questions propounded to me and all answers given by	3	I, Debbie Gilbert, do hereby disclose
4	me on April 3, 2015, taken before Mynjuan Jones, and	4	pursuant to Article 10.B of the Rules and Regulations
5	that:	5	of the Board of Court Reporting of the Judicial
6	1) There are no changes noted.	6	Council of Georgia that Gilbert & Jones, Inc. was
7	2) The following changes are noted:	7	contacted by Esquire to provide court reporting
8	Pursuant to Rule 30(e) of the Federal Rules of	8	services for these proceedings and there is no
9	Civil Procedure and/or the Official Code of Georgia	9	contract that is prohibited by O.C.G.A. 15-14-37(a)
10	Annotated 9-11-30(e), both of which read in part:	10	and (b) or Article 7.C. of the Rules and Regulations
11	Any changes in form or substance which you desire to	11	of the Board for the taking of these proceedings.
12	make shall be entered upon the deposition...with a	12	There is no contract to provide reporting
13	statement of the reasons given...for making them.	13	services between Gilbert & Jones, Inc. or any person
14	Accordingly, to assist you in effecting corrections,	14	with whom Gilbert & Jones, Inc. has a principal and
15	please use the form below:	15	agency relationship nor any attorney at law in this
16		16	action, party to this action, party having a
17	Page No. Line No. should read:	17	financial
18		18	interest in this action, or agent for an attorney at
19	Page No. Line No. should read:	19	law in this action, party to this action, or party
20		20	having a financial interest in this action. Any and
21	Page No. Line No. should read:	21	all financial arrangements beyond our usual and
22		22	customary rates have been disclosed and offered to
23	Page No. Line No. should read:	23	all parties.
24		24	This 15th day of April, 2015.
25	Page No. Line No. should read:	25	
			Debbie Gilbert, FIRM
			REPRESENTATIVE
			Gilbert & Jones, Inc.



Ex G to Complaint

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City of Savannah, Georgia

2015 SERVICE PROGRAM AND BUDGET

2015-2019 Capital Improvement Program



REVENUES BY SOURCE

General Fund revenue is budgeted at \$180,776,531 in 2015, which is \$6,186,822 or 3.5% above 2014 projected revenue. Property tax revenue increases as growth is anticipated in the 2015 tax digest. The continuing impact of state tax reform legislation on vehicle tax, vehicle title fees, and the energy excise tax is reflected in the projections. Sales tax revenue growth is forecast based on inflation and improving economic conditions. Continued growth is also predicted for Savannah's tourism sector, which affects a variety of revenues such as the Hotel/Motel tax. Rate changes/new fees for selected Cemetery, Development Services, Cultural Affairs, Park and Square, and other revenue sources are also included in 2015.

<u>Revenue Source</u>	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>	<u>% Change 2014-2015</u>
Taxes				
Property Taxes				
Real Property Tax (Current)	\$ 41,527,291	\$ 41,800,000	\$ 44,287,085	5.9
Personal Property Tax (Current)	6,727,738	6,400,000	7,063,915	10.4
Real Property Tax (Delinquent)	4,587,260	4,000,000	4,000,000	0.0
Personal Property Tax (Delinquent)	302,927	300,000	300,000	0.0
Mobile Home Tax	25,263	23,000	23,000	0.0
Industrial Area Tax	548,194	500,000	500,000	0.0
Vehicle Tax	2,856,354	1,900,000	1,295,000	(31.8)
Intangible Tax	1,341,132	1,000,000	1,075,000	7.5
Public Utility Tax	1,064,847	1,234,000	1,146,000	(7.1)
Railroad Equipment Tax	22,534	23,325	23,325	0.0
Ferry SSD Tax	6,568	6,500	6,500	0.0
TAD Tax from City	(281,695)	(300,000)	(360,000)	20.0
Subtotal	\$ 58,728,413	\$ 56,886,825	\$ 59,359,825	4.3
Sales Tax				
Sales Tax	\$ 36,115,270	\$ 36,000,000	\$ 37,080,000	3.0
Other Taxes				
Beer Tax	\$ 1,973,734	\$ 2,025,000	\$ 2,000,000	(1.2)
Liquor Tax	398,851	425,000	410,000	(3.5)
Wine Tax	493,955	530,000	540,000	1.9
Mixed Drink Tax	1,082,537	1,175,000	1,200,000	2.1
Insurance Premium Tax	7,029,606	7,353,521	7,500,000	2.0
Vehicle Title Fees	3,306,164	4,500,000	4,738,000	5.3
Energy Excise Tax	124,994	240,000	360,000	50.0
Business Tax	4,026,354	3,915,000	3,950,000	0.9
Professional Licenses	206,314	185,000	190,000	2.7
Bank License Tax	363,756	340,500	340,500	0.0

<u>Revenue Source</u>	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>	<u>% Change 2014-2015</u>
Transfer from Hotel/Motel Tax Fund	7,260,912	7,960,000	8,400,000	5.5
Transfer from Auto Rental Tax Fund	344,803	349,750	350,000	0.1
Subtotal	\$ 26,611,980	\$ 28,998,771	\$ 29,978,500	3.4
Total General Fund Taxes	\$ 121,455,663	\$ 121,885,596	\$ 126,418,325	3.7

User Fees**Leisure Services Fees**

Paulson Complex Concessions	\$ 9,800	\$ 8,400	\$ 8,400	0.0
Grayson Stadium	29,707	25,000	25,000	0.0
Tennis Fees	96,689	110,000	110,000	0.0
Athletic Fees	40,326	40,000	31,500	(21.3)
Softball Fees	19,697	20,000	20,000	0.0
Athletic Tournament Fees	16,165	25,000	18,000	(28.0)
Softball Tournament Fees	14,435	20,000	12,000	(40.0)
Cultural Arts	112,631	120,000	130,226	8.5
Neighborhood Centers	167,164	161,000	161,000	0.0
Golden Age Centers	36,424	32,000	32,000	0.0
Adult Day Care	64,560	60,000	64,000	6.7
After-School Program	2,580	2,500	2,500	0.0
Park & Square Event Fees	280,203	161,490	198,550	22.9
Subtotal	\$ 890,381	\$ 785,390	\$ 813,176	3.5

Inspection Fees

Inspection Administrative Fees	\$ 1,901	\$ 1,000	\$ 10,000	900.0
Sign Inspection Fees	17,840	19,470	20,000	2.7
Zoning Hearing Fees	53,160	49,909	50,000	0.2
Building Inspection Fees	2,018,510	1,867,943	1,725,000	(7.7)
Electrical Inspection Fees	58,945	59,275	60,000	1.2
Plumbing Inspection Fees	21,072	21,074	22,000	4.4
Existing Building Inspection Fees	150	8,500	3,200	(62.4)
Traffic Engineering Fees	89,336	100,000	90,000	(10.0)
Private Development Fees	150,057	183,959	185,000	0.6
Mechanical Inspection Fees	55,950	58,383	60,000	2.8
Fire Inspection Fees	21,840	20,000	20,000	0.0
Subtotal	\$ 2,488,761	\$ 2,389,513	\$ 2,245,200	(6.0)

<u>Revenue Source</u>	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>	<u>% Change 2014-2015</u>
Fees for Other Services				
Chatham County Police Reimbursement	\$ 19,993,479	\$ 20,407,208	\$ 21,724,984	6.5
Cemetery Tours and Special Event Fees	33,313	36,800	36,000	(2.2)
Burial Fees	293,212	282,000	298,000	5.7
Cemetery Lot Sales	150,955	141,000	164,325	16.5
Public Information Fees	0	50	50	0.0
Fell Street Box - County Share	27,195	27,200	27,200	0.0
Hotel Occupancy Fees	1,243,138	1,272,000	1,300,000	2.2
Alarm Registration	38,862	130,000	100,000	(23.1)
Police False Alarm Fees	1,449	15,000	2,000	(86.7)
Off-Duty Police Fees	85,493	150,000	150,000	0.0
Accident Reporting Fees	125,726	120,000	125,000	4.2
Fire Protection Fees	126,574	126,500	126,500	0.0
Building Demolition Fees	49,111	30,000	30,000	0.0
Building Boarding-Up Fees	24,989	20,000	15,000	(25.0)
Fire Incident Report Fees	845	1,000	1,130	13.0
Preservation Fees	639,231	660,000	662,520	0.4
Property Owners	4,125	3,000	2,000	(33.3)
Fire Equipment User Fees	4,870	129,000	20,000	(84.5)
Tour Bus Rents	34,800	30,800	41,400	34.4
Motor Coach Fees	29,490	30,000	44,285	47.6
Lot Clearing Fees	25,451	20,000	20,000	0.0
Subtotal	\$ 22,932,308	\$ 23,631,558	\$ 24,890,394	5.3
Total General Fund User Fees	\$ 26,311,450	\$ 26,806,461	\$ 27,948,770	4.3
<u>Interfund Revenues</u>				
Services to Haz-Mat Fund	\$ 19,641	\$ 20,380	\$ 17,259	(15.3)
Services to Coastal Workforce	108,509	108,509	108,509	0.0
Services to Community Development Fund	308,446	254,404	341,426	34.2
Services to Sanitation Fund	715,406	718,624	860,671	19.8
Services to Water & Sewer Funds	2,127,859	2,501,451	2,517,505	0.6
Services to I & D Water Fund	134,047	193,723	201,950	4.2
Services to Civic Center Fund	94,405	119,901	144,594	20.6

2015 – 2019 CAPITAL PLAN OVERVIEW

The five year Capital Improvement Program revenue sources are projected to total \$414,750,725. The table below provides a breakdown of allocations by year. Revenue changes are as follows:

- General Fund will contribute slightly less than \$21 million, nearly equal to the amount in last year's plan
- Water and Sewer Funds together account for over \$163 million during the five year plan, an increase of about \$30 million over the 2014-2018 plan
- New to this year's plan is the SPLOST VI funding source, which contributes \$190 million, nearly 50% of the plan total; a listing of the projects utilizing this source is provided in the *SPLOST VI Project Summary* section
- Also new in 2015 is inclusion of the 2015 DSA Bond Fund, which will contribute \$13.5 million to the plan

FIVE YEAR REVENUES BY SOURCE

Funding Source	2015	2016	2017	2018	2019	2015-2019 Total
General Fund	\$ 3,021,000	\$ 4,298,000	\$ 4,626,000	\$ 4,840,100	\$ 4,079,000	\$ 20,864,100
40% Cemetery Lot Sales	120,000	180,000	120,000	150,000	180,000	750,000
Civic Center Fund	332,625	500,000	500,000	600,000	500,000	2,432,625
Preservation Fee	600,000	600,000	600,000	600,000	600,000	3,000,000
Sanitation Fund	17,010,000	0	0	0	0	17,010,000
Parking Fund	400,000	350,000	350,000	350,000	350,000	1,800,000
Water Fund	6,343,000	6,283,000	6,637,000	5,727,000	5,781,000	30,771,000
Sewer Fund	27,517,000	30,948,000	24,746,000	25,883,000	23,554,000	132,648,000
I&D Water Fund	250,000	1,225,000	0	0	0	1,475,000
E-Wireless Reserve Fund	500,000	0	0	0	0	500,000
SPLOST VI	190,000,000	0	0	0	0	190,000,000
2015 DSA Bond Issue	13,500,000	0	0	0	0	13,500,000
Totals	\$ 259,593,625	\$ 44,384,000	\$ 37,579,000	\$ 38,150,100	\$ 35,044,000	\$ 414,750,725

Treatment Plant Capital Maintenance**R**

Replace equipment, correct design deficiencies, and achieve other goals to meet discharge permit limits.

2015 Cost: \$350,000

Total 5 Year Cost: \$1,750,000

Funding Source: Sewer Fund

Operating Budget Impact: No impact expected

Council Priority: Health and Environment

Service Impact: Allow the City to continue to meet its discharge requirements as required under the NPDES permit.

Full details of this project can be found on page 96 of the 2015-2019 Capital Improvement Program.

Crossroads Plant Expansion**N**

Expand capacity at the Crossroads Plant

2015 Cost: \$10,000,000

Total 5 Year Cost: \$20,000,000

Funding Source: Sewer Fund

Operating Budget Impact: No impact expected

Council Priority: Health and Environment

Service Impact: Increase available service to those areas of the City where development is increasing.

Full details of this project can be found on page 77 of the 2015-2019 Capital Improvement Program.

SQUARE AND MONUMENT IMPROVEMENTS**\$372,500****Atlantic Mall Lighting & Landscape Improvements****N**

Replace the sodium vapor cobra head lights with period correct decorative light fixtures using metal halide lighting.

2015 Cost: \$35,000

Total 5 Year Cost: \$245,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected

Council Priority: Culture and Recreation

Service Impact: Improve the level and quality of lighting and landscaping along the Mall Park.

Full details of this project can be found on page 106 of the 2015-2019 Capital Improvement Program.

Monument Conservation**R**

Repair, restore, and improve monuments in various locations.

2015 Cost: \$50,000

Total 5 Year Cost: \$150,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected

Council Priority: Culture and Recreation

Service Impact: Preserve and improve the condition of monuments.

Full details of this project can be found on page 111 of the 2015-2019 Capital Improvement Program.

Park, Square, and Median Improvements**R**

Make improvements to parks, squares and medians throughout the City.

2015 Cost: \$51,250

Total 5 Year Cost: \$156,250

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected

Council Priority: Neighborhood Vitality

Service Impact: Improve aesthetics of parks, squares, and medians.

Full details of this project can be found on page 112 of the 2015-2019 Capital Improvement Program.

Square Renovation**R**

Make improvements to the lighting, paving, landscaping and furnishing in squares.

2015 Cost: \$60,000

Total 5 Year Cost: \$200,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected

Council Priority: Culture and Recreation

Service Impact: Improve aesthetics of the historic squares.

Full details of this project can be found on page 115 of the 2015-2019 Capital Improvement Program.

Rousakis Plaza and Riverfront Repairs**R**

Maintain the plaza and associated riverfront areas.

2015 Cost: \$125,000

Total 5 Year Cost: \$200,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected

Council Priority: Culture and Recreation

Service Impact: Ensure that this highly traveled area remains safe and inviting for visitors and residents.

Full details of this project can be found on page 114 of the 2015-2019 Capital Improvement Program.

Fountain Conservation**R**

Maintain appearance and operation of public fountains.

2015 Cost: \$51,250

Total 5 Year Cost: \$106,250

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected

Council Priority: Neighborhood Vitality

Service Impact: Ensure that these popular sites continue to provide enjoyment to visitors and residents.

Full details of this project can be found on page 109 of the 2015-2019 Capital Improvement Program.

2015-2019

CAPITAL IMPROVEMENT SUMMARY

FIVE YEAR REVENUE SUMMARY

The five year Capital Improvement Program revenue sources are projected to total \$414,750,725. The table below provides a breakdown of allocations by year. Revenue changes are as follows:

- General Fund will contribute slightly less than \$21 million, nearly equal to the amount in last year's plan
- Water and Sewer Funds together account for over \$163 million during the five year plan, an increase of about \$30 million over the 2014-2018 plan
- New to this year's plan is the SPLOST VI funding source, which contributes \$190 million, nearly 50% of the plan total; a listing of the projects utilizing this source is provided in the *SPLOST VI Project Summary* section
- Also new in 2015 is inclusion of the 2015 DSA Bond Fund, which will contribute \$13.5 million to the plan

FIVE YEAR REVENUES BY SOURCE

Funding Source	2015	2016	2017	2018	2019	2015-2019
General Fund	\$ 3,021,000	\$ 4,298,000	\$ 4,626,000	\$ 4,840,100	\$ 4,079,000	\$ 20,864,100
40% Cemetery Lot Sales	120,000	180,000	120,000	150,000	180,000	750,000
Civic Center Fund	332,625	500,000	500,000	600,000	500,000	2,432,625
Preservation Fee	600,000	600,000	600,000	600,000	600,000	3,000,000
Sanitation Fund	17,010,000	0	0	0	0	17,010,000
Parking Fund	400,000	350,000	350,000	350,000	350,000	1,800,000
Water Fund	6,343,000	6,283,000	6,637,000	5,727,000	5,781,000	30,771,000
Sewer Fund	27,517,000	30,948,000	24,746,000	25,883,000	23,554,000	132,648,000
I&D Water Fund	250,000	1,225,000	0	0	0	1,475,000
E-Wireless Reserve Fund	500,000	0	0	0	0	500,000
SPLOST VI	190,000,000	0	0	0	0	190,000,000
2015 DSA Bond Issue	13,500,000	0	0	0	0	13,500,000
Totals	\$ 259,593,625	\$ 44,384,000	\$ 37,579,000	\$ 38,150,100	\$ 35,044,000	\$ 414,750,725

Category:	Public Building Improvements	Start Year:	2016
Project Name:	Park and Tree Maintenance Building Improvements	Department:	Park & Tree
Project Number:	TBD	Description:	Improve Park and Tree's maintenance building.
Contact Person/ Project Manager:	Jerry Flemming; jflemming@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY15	FY16	FY17	FY18	FY19		
Park and Tree Maintenance Building Improvements	0	0	25,000	0	0	0	25,000	25,000

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	25,000
	0
	0
Total	25,000

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY13
Park and Tree Maintenance Building Improvements	0

DETAILS

Objective:	Provide a safe and secure area for maintaining and storing small engine equipment, Park & Tree supplies and materials.	Council Priority:	Culture and Recreation
Benefits:	Eliminate use of dilapidated structure at City Lot and reduce loss to theft and poor maintenance.		
Scope/Comments:	Crews will use the warehouse at Interchange Court for reporting, assembling and briefing. A security system will be installed so the premises can be monitored, to prevent unauthorized entry. Cameras will be installed to record entry into the facilities.		
Related Projects:	N/A	Recurring/Non-Recurring:	Non-Recurring

SCHEDULE & STATUS

Phase	Cost	FY15	FY16	FY17	FY18	FY19
Planning	0					
Design	0					
Repair/Maintenance	25,000					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0



LOCATION

Address:	14 Interchange Court
Neighborhood:	88, Chatham Parkway
Council District:	1

Category:	Squares and Monuments	Start Year:	2017
Project Name:	Entranceway and Median Improvements	Department:	Park and Tree
Project Number:	TBD	Description:	Improve landscape of City entrances and medians
Contact Person/ Project Manager:	Jerry Flemming; jflemming@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY15	FY16	FY17	FY18	FY19		
Entranceway and Median Improvements	0	0	0	95,000	15,000	15,000	125,000	125,000

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	125,000
Total	125,000

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY13
Entranceway and Median Improvements	0

DETAILS

Objective:	Revitalize City entryways and medians.	Council Priority:	Neighborhood Vitality
Benefits:	Improve appearances of public property at entryways and along major medians.		
Scope/Comments:	Design attractive, water-efficient, and safe landscapes for all City entryways and major medians.		
Related Projects:	Gateway Signage	Recurring/Non-Recurring:	Recurring

SCHEDULE & STATUS

Phase	Cost	FY15	FY16	FY17	FY18	FY19
Planning	0					
Design	0					
Repair/Maintenance	125,000					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0



Median on Liberty Street

LOCATION

Address:	City-wide
Neighborhood:	N/A
Council District:	N/A

Category:	Squares and Monuments	Start Year:	2015
Project Name:	Fountain Conservation	Department:	Park and Tree
Project Number:	TBD	Description:	Preserve and maintain the City's fountains.
Contact Person/ Project Manager:	Jerry Flemming; jflemming@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY15	FY16	FY17	FY18	FY19		
Fountain Conservation	0	51,250	20,000	0	10,000	25,000	106,250	106,250

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	106,250
	0
	0
Total	106,250

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY13
Fountain Conservation	0

DETAILS

Objective:	Ensure the safe and efficient operation and preserve the architecture of the public fountains in parks, squares, medians and elsewhere.	Council Priority:	Culture and Recreation
Benefits:	Provide attractive and reliable water features as special effects, focal points and backdrops for passive recreation, tourism, and scenic vistas in public open spaces.		
Scope/Comments:	Significant metal and stone fountains require treatments due to the continuous flow of water which can deteriorate the structure over time. Electrical, pumps, and plumbing require inspection and analysis to provide safe and efficient water flow.		
Related Projects:	Park, Square, Median Improvements	Recurring/Non-Recurring:	Recurring

SCHEDULE & STATUS

Phase	Cost	FY15	FY16	FY17	FY18	FY19
Planning	0					
Design	0					
Repair/Maintenance	106,250					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0



LOCATION

Address:	City-wide
Neighborhood:	N/A
Council District:	N/A

Category:	Squares and Monuments	Start Year:	2012
Project Name:	Park, Square, Median and Irrigation Improvements	Department:	Park and Tree
Project Number:	PT0700	Description:	Maintain and improve the Parks, Squares, and Medians, including irrigation systems.
Contact Person/ Project Manager:	Jerry Flemming; jflemming@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY15	FY16	FY17	FY18	FY19		
Park, Square, Median and Irrigation Improvements	179,000	51,250	50,000	0	25,000	30,000	156,250	335,250

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	156,250
Total	156,250

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY13
Park, Square, Median and Irrigation Improvements	114,701

DETAILS

Objective:	Improve the landscape, structures and infrastructure conditions in public parks, squares and medians.	Council Priority:	Neighborhood Vitality
Benefits:	Provide safe and secure, scenic public open spaces to attract visitors and improve the overall quality of life.		
Scope/Comments:	Thin out overcrowded vegetation to improve visibility and re-establish scenic vistas. Add landscaping to improve appearances. Upgrade irrigation systems to meet current vegetation needs. Modify and/or repair walkways, benches and other structures.		
Related Projects:	Square Renovation, Fountain Conservation, Monument Conservation	Recurring/Non-Recurring:	Recurring

SCHEDULE & STATUS

Phase	Cost	FY15	FY16	FY17	FY18	FY19
Planning	0					
Design	0					
Repair/Maintenance	156,250					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0

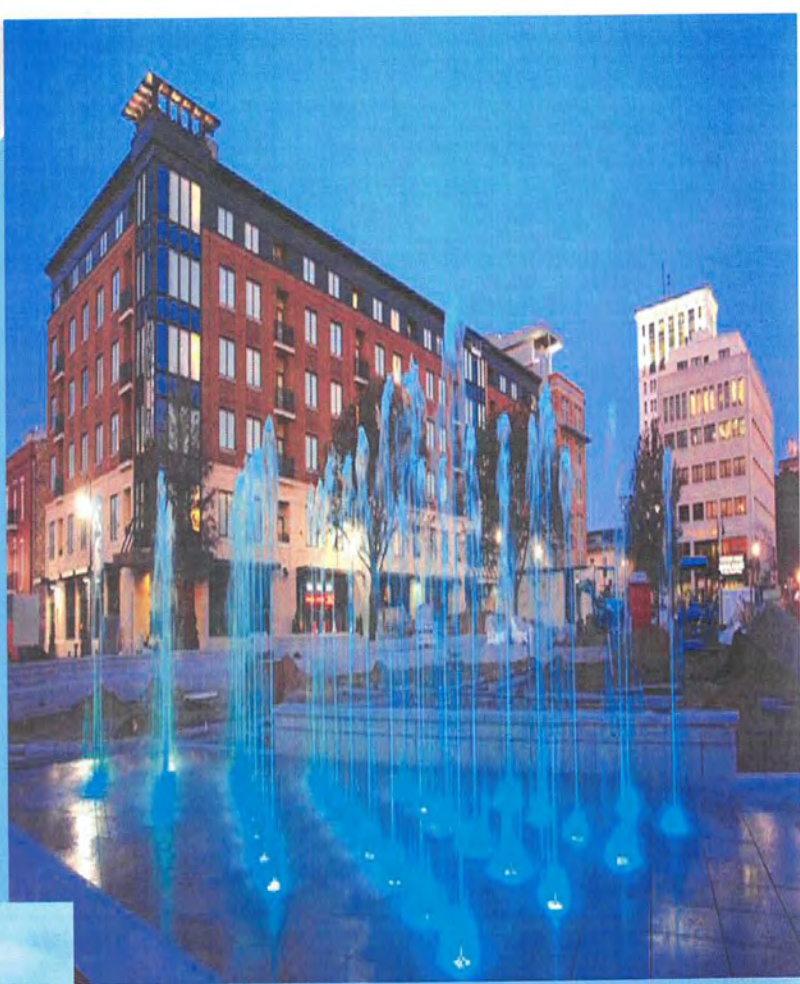


Repairs in Wright Square

LOCATION

Address:	City-wide
Neighborhood:	N/A
Council District:	N/A

2016 SERVICE
PROGRAM
AND BUDGET



2016-2020 Capital
Improvement
Program

Ex I to Complaint



REVENUES BY SOURCE

General Fund revenue is budgeted at \$187,584,246 in 2016, which is \$2,796,335 or 1.5% below 2015 projected revenue. Primary reasons for the decline are: 1) a transfer of \$3.1 million from the Mobility and Parking Services Fund in 2015 to provide fairgrounds property acquisition funds, and 2) a decrease of \$2,315,936 in the 2016 Chatham County police reimbursement based on a revised calculation methodology for the merged department.

Property tax revenue is anticipated to increase from assessed values for real property. The 2016 adopted amount for personal property tax includes a reduction of \$465,865 to begin phasing-in the Freeport tax exemption. Sales tax revenue growth is forecast based on inflation and improving economic conditions. Higher proceeds are also predicted from hotel/motel taxes.

Rate changes/new fees for selected cemetery, leisure services, and other revenue sources are also included in 2016.

<u>Revenue Source</u>	<u>2014 Actual</u>	<u>2015 Projected</u>	<u>2016 Adopted</u>	<u>% Change 2015-2016</u>
<u>Taxes</u>				
Property Taxes				
Real Property Tax (Current)	\$ 43,394,597	\$ 47,081,721	\$ 48,964,990	4.0
Personal Property Tax (Current)	6,981,461	7,473,233	7,231,565	(3.2)
Real Property Tax (Delinquent)	3,926,065	3,325,000	3,325,000	0.0
Personal Property Tax (Delinquent)	237,585	500,000	400,000	(20.0)
Mobile Home Tax	23,434	23,741	23,000	(3.1)
Industrial Area Tax	405,420	500,000	550,000	10.0
Vehicle Tax	1,765,824	1,263,322	910,000	(28.0)
Intangible Tax	1,034,200	1,075,000	1,000,000	(7.0)
Public Utility Tax	1,260,567	1,614,360	1,320,000	(18.2)
Railroad Equipment Tax	23,326	25,250	25,250	0.0
Ferry SSD Tax	7,028	7,000	7,000	0.0
TAD Tax from City	(223,004)	(350,000)	(564,000)	61.1
Subtotal	\$ 58,836,503	\$ 62,538,627	\$ 63,192,805	1.0
Sales Tax				
Sales Tax	\$ 37,198,220	\$ 38,218,000	\$ 39,234,540	2.7
Other Taxes				
Beer Tax	\$ 2,060,362	\$ 2,075,000	\$ 2,075,000	0.0
Liquor Tax	413,331	430,000	430,000	0.0
Wine Tax	535,165	540,000	545,000	0.9
Mixed Drink Tax	1,197,367	1,250,000	1,300,000	4.0
Insurance Premium Tax	7,353,521	7,855,971	8,050,000	2.5

Revenue Source	2014 Actual	2015 Projected	2016 Adopted	% Change 2015-2016
Vehicle Title Fees	4,792,028	5,500,000	5,582,500	1.5
Energy Excise Tax	319,588	530,000	660,000	24.5
Business Tax	4,020,108	4,350,000	4,350,370	0.0
Professional Licenses	197,620	225,000	200,000	(11.1)
Bank License Tax	340,563	287,900	300,000	4.2
Vacation Rental Registration Fees	0	62,250	25,500	(59.0)
Transfer from Hotel/Motel Tax Fund	8,301,822	9,000,000	9,450,000	5.0
Transfer from Auto Rental Tax Fund	405,561	410,000	410,000	0.0
Subtotal	\$ 29,937,036	\$ 32,516,121	\$ 33,378,370	2.7
Total General Fund Taxes	\$ 125,971,759	\$ 133,272,748	\$ 135,805,715	1.9

User Fees**Leisure Services Fees**

Paulson Complex Concessions	\$ 8,026	\$ 5,000	\$ 5,000	0.0
Grayson Stadium	18,750	25,000	20,000	(20.0)
Tennis Fees	101,496	110,000	110,000	0.0
Athletic Fees	44,893	40,000	40,000	0.0
Softball Fees	11,609	22,000	20,000	(9.1)
Athletic Tournament Fees	25,724	25,000	22,000	(12.0)
Softball Tournament Fees	22,288	12,000	15,000	25.0
Cultural Arts	106,368	115,000	117,000	1.7
Neighborhood Centers	186,147	225,000	264,000	17.3
Golden Age Centers	34,054	55,000	48,000	(12.7)
Coffee Bluff Marina	30	15,000	15,000	0.0
Adult Day Care	59,671	59,250	60,000	1.3
After-School Program	2,925	2,500	2,500	0.0
Park & Square Event Fees	161,507	200,000	160,000	(20.0)
Subtotal	\$ 783,488	\$ 910,750	\$ 898,500	(1.3)

Inspection Fees

Inspection Administrative Fees	\$ 1,076	\$ 3,000	\$ 2,000	(33.3)
Sign Inspection Fees	18,067	25,000	10,000	(60.0)
Zoning Hearing Fees	68,040	75,000	50,000	(33.3)
Building Inspection Fees	2,227,967	2,375,000	2,250,000	(5.3)
Electrical Inspection Fees	64,930	85,000	70,000	(17.6)
Plumbing Inspection Fees	22,101	23,400	20,000	(14.5)

Revenue Source	2014 Actual	2015 Projected	2016 Adopted	% Change 2015-2016
Existing Building Inspection Fees	16,808	35,000	15,000	(57.1)
Traffic Engineering Fees	109,691	100,000	100,000	0.0
Expedited Plan Review Fees	0	1,000	1,000	0.0
Private Development Fees	179,850	185,000	185,000	0.0
Fuel Storage Tank Inspection Fees	0	1,000	2,200	120.0
Mechanical Inspection Fees	61,335	60,000	60,000	0.0
Fire Inspection Fees	23,092	20,000	20,000	0.0
Subtotal	\$ 2,792,957	\$ 2,988,400	\$ 2,785,200	(6.8)
Fees for Other Services				
Chatham County Police Reimbursement	\$ 20,025,373	\$ 20,342,768	\$ 18,026,832	(11.4)
Cemetery Tours and Special Event Fees	35,735	45,000	36,000	(20.0)
Burial Fees	300,146	298,000	305,935	2.7
Cemetery Lot Sales	160,051	160,000	161,080	0.7
Public Information Fees	74	50	50	0.0
Fell Street Box - County Share	17,937	20,000	20,000	0.0
Hotel Occupancy Fees	1,280,920	1,300,000	1,300,000	0.0
Alarm Registration	157,901	140,000	125,000	(10.7)
Police False Alarm Fees	13,998	2,000	2,000	0.0
Off-Duty Police Fees	101,525	150,000	150,000	0.0
Accident Reporting Fees	136,698	125,000	125,000	0.0
Fire Protection Fees	128,726	136,000	136,000	0.0
Building Demolition Fees	41,841	10,000	20,000	100.0
Building Boarding-Up Fees	27,194	15,000	15,000	0.0
Fire Incident Report Fees	930	1,000	1,000	0.0
Preservation Fees	693,097	700,000	700,000	0.0
Property Owners	3,242	500	1,000	100.0
Fire Equipment User Fees	133,571	14,000	15,000	7.1
Tour Bus Rents	35,140	30,000	30,000	0.0
Motor Coach Fees	30,200	30,000	30,000	0.0
Lot Clearing Fees	26,446	30,000	25,000	(16.7)
Subtotal	\$ 23,350,745	\$ 23,549,318	\$ 21,224,897	(9.9)
Total General Fund User Fees	\$ 26,927,190	\$ 27,448,468	\$ 24,908,597	(9.3)

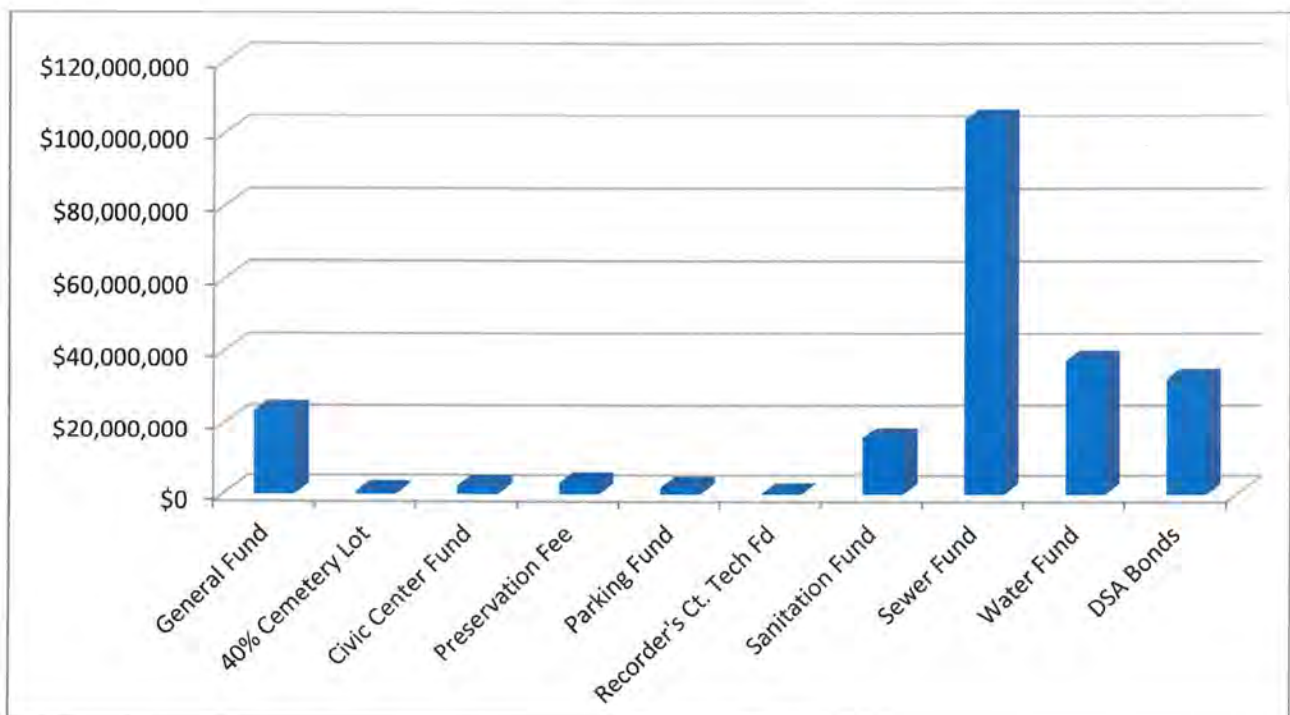
2016 – 2020 CAPITAL PLAN OVERVIEW

The five year Capital Improvement Program revenue sources are projected to total \$221,767,600. The table below provides a breakdown of allocations by year. Revenue changes are as follows:

- General Fund will contribute slightly less than \$24 million, nearly equal to the amount in last year's plan
- Water and Sewer Funds together account for nearly \$142 million during the five year plan, a decrease of about \$20 million from the 2015-2019 plan
- 2016 includes a DSA Bond Issuance. This funding source will contribute \$32.5 million to the plan over the next two funding years

FIVE YEAR REVENUES BY SOURCE

Funding Source	2016	2017	2018	2019	2020	2016-2020 Total
40% Cemetery Lot	\$ 120,000	\$ 120,000	\$ 150,000	\$ 180,000	\$ 180,000	\$ 750,000
Civic Center Fund	250,000	625,000	600,000	500,000	325,000	2,300,000
DSA Bonds	27,500,000	5,000,000	0	0	0	32,500,000
General Fund	4,857,000	5,820,000	4,186,600	3,655,000	5,170,000	23,688,600
General Fund (Preservation Fee)	600,000	600,000	600,000	600,000	635,000	3,035,000
Parking Fund	350,000	350,000	350,000	350,000	350,000	1,750,000
Recorder's Court Tech Fund	100,000	0	0	0	0	100,000
Sanitation Fund	8,000,000	8,000,000	0	0	0	16,000,000
Sewer Fund	31,544,000	17,946,000	14,633,000	19,304,000	20,656,000	104,083,000
Water Fund	8,633,000	9,487,000	6,327,000	6,381,000	6,733,000	37,561,000
Totals	\$ 81,954,000	\$ 47,948,000	\$ 26,846,600	\$ 30,970,000	\$ 34,049,000	\$ 221,767,600



West River Street/Riverwalk/Staircase Improvements**N**

Improve streetscape and business environment in the West River Street area.

2016 Cost: \$13,500,000

Total 5 Year Cost: \$13,500,000

Funding Source: DSA Bond

Operating Budget Impact: No impact expected.

Council Priority: Economic Growth

Service Impact: Improved pedestrian safety and aesthetics, enhancing potential for increased commercial development.

Full details of this project can be found in the 2016-2020 Capital Improvement Program

SQUARE AND MONUMENT IMPROVEMENTS**\$347,500****Fountain Conservation****R**

Maintain appearance and operation of public fountains.

2016 Cost: \$20,000

Total 5 Year Cost: \$150,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected.

Council Priority: Neighborhood Vitality

Service Impact: Ensure that these popular sites continue to provide enjoyment to visitors and residents.

Full details of this project can be in the 2016-2020 Capital Improvement Program

Monument Conservation**R**

Repair, restore, and improve monuments in various locations.

2016 Cost: \$50,000

Total 5 Year Cost: \$195,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected.

Council Priority: Culture and Recreation

Service Impact: Preserve and improve the condition of monuments.

Full details of this project can be found in the 2016-2020 Capital Improvement Program

Park, Square, and Median Improvements**R**

Make improvements to parks, squares and medians.

2016 Cost: \$50,000

Total 5 Year Cost: \$135,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected.

Council Priority: Neighborhood Vitality

Service Impact: Improve aesthetics of parks, squares, and medians.

Full details of this project can be found in the 2016-2020 Capital Improvement Program

Rousakis Plaza and Riverfront Repairs**R**

Maintain the plaza and associated riverfront areas.

2016 Cost: \$50,000**Total 5 Year Cost:** \$100,000**Funding Source:** General Fund – Preservation Fee**Operating Budget Impact:** No impact expected.**Council Priority:** Culture and Recreation**Service Impact:** Ensure that this highly traveled area remains safe and inviting for visitors and residents.

Full details of this project can be found in the 2016-2020 Capital Improvement Program

Square Renovation**R**

Make improvements to the lighting, paving, landscaping and furnishing in squares.

2016 Cost: \$60,000**Total 5 Year Cost:** \$270,000**Funding Source:** General Fund – Preservation Fee**Operating Budget Impact:** No impact expected.**Council Priority:** Culture and Recreation**Service Impact:** Improve aesthetics of the historic squares.

Full details of this project can be found in the 2016-2020 Capital Improvement Program

Factor's Walk Wall Stabilization**N**

Stabilize the historic wall along Factor's Walk.

2016 Cost: \$117,500**Total 5 Year Cost:** \$367,500**Funding Source:** General Fund – Preservation Fee**Operating Budget Impact:** No impact expected.**Council Priority:** Culture and Recreation**Service Impact:** Improve aesthetics of the historic squares.

Full details of this project can be found in the 2016-2020 Capital Improvement Program

TRAFFIC IMPROVEMENTS**\$801,000****Jimmy DeLoach Pkwy. @ I-95 Signal Installation****N**

Install a traffic signal at I-95 and the Jimmy DeLoach Parkway.

2016 Cost: \$276,000**Total 5 Year Cost:** \$395,000**Funding Source:** General Fund**Operating Budget Impact:** No impact expected.**Council Priority:** Public Safety**Service Impact:** Increase safety and traffic flow at the I-95/Jimmy DeLoach Parkway Intersection.

Full details of this project can be found in the 2016-2020 Capital Improvement Program

2016-2020

CAPITAL IMPROVEMENT SUMMARY

FIVE YEAR REVENUE SUMMARY

The five year Capital Improvement Program revenue sources are projected to total \$221,767,600. The table below provides a breakdown of allocations by year. Revenue changes are as follows:

- General Fund will contribute slightly less than \$24 million, nearly equal to the amount in last year's plan
- Water and Sewer Funds together account for nearly \$142 million during the five year plan, a decrease of about \$20 million from the 2015-2019 plan
- 2016 includes a DSA Bond Issuance. This funding source will contribute \$32.5 million to the plan over the next two funding years

FIVE YEAR REVENUES BY SOURCE

Funding Source	2016	2017	2018	2019	2020	2016-2020 Total
40% Cemetery Lot	\$ 120,000	\$ 120,000	\$ 150,000	\$ 180,000	\$ 180,000	\$ 750,000
Civic Center Fund	250,000	625,000	600,000	500,000	325,000	2,300,000
DSA Bonds	27,500,000	5,000,000	0	0	0	32,500,000
General Fund	4,857,000	5,820,000	4,186,600	3,655,000	5,170,000	23,688,600
General Fund (Preservation Fee)	600,000	600,000	600,000	600,000	635,000	3,035,000
Parking Fund	350,000	350,000	350,000	350,000	350,000	1,750,000
Recorder's Court Tech Fund	100,000	0	0	0	0	100,000
Sanitation Fund	8,000,000	8,000,000	0	0	0	16,000,000
Sewer Fund	31,544,000	17,946,000	14,633,000	19,304,000	20,656,000	104,083,000
Water Fund	8,633,000	9,487,000	6,327,000	6,381,000	6,733,000	37,561,000
Totals	\$ 81,954,000	\$ 47,948,000	\$ 26,846,600	\$ 30,970,000	\$ 34,049,000	\$ 221,767,600

Category:	Squares and Monuments	Start Year:	2017
Project Name:	Entranceway and Median Improvements	Department:	Park and Tree
Project Number:	TBD	Description:	Improve landscape of City entrances and medians
Contact Person/ Project Manager:	Gordon Denney; GDenney@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY16	FY17	FY18	FY19	FY20		
Entranceway and Median Improvements	0	0	95,000	15,000	15,000	15,000	140,000	140,000

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	140,000
Total	140,000

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY14
Entranceway and Median Improvements	0

DETAILS

Objective:	Revitalize City entryways and medians.	Council Priority:	Neighborhood Vitality
Benefits:	Improve appearances of public property at entryways and along major medians.		
Scope/Comments:	Design attractive, water-efficient, and safe landscapes for City entryways and major medians.		
Related Projects:	Gateway Signage	Recurring/Non-Recurring:	Recurring
Total of This Request Enough to No Complete Project?	Estimated Amount Needed To Complete Project After 2020: Ongoing project		

SCHEDULE & STATUS

Phase	Cost	FY16	FY17	FY18	FY19	FY20
Planning	0					
Design	0					
Repair/Maintenance	140,000					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0



LOCATION

Address:	City-wide
Neighborhood:	N/A
Council District:	N/A

Category:	Squares and Monuments	Start Year:	2015
Project Name:	Fountain Conservation	Department:	Park and Tree
Project Number:	SQ0104	Description:	Preserve and maintain the City's fountains.
Contact Person/ Project Manager:	Gordon Denney; GDenney@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY16	FY17	FY18	FY19	FY20		
Fountain Conservation	51,250	20,000	0	80,000	25,000	25,000	150,000	201,250

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	150,000
	0
	0
Total	150,000

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY14
Fountain Conservation	0

DETAILS

Objective:	Ensure the safe and efficient operation and preserve the architecture of the public fountains in parks, squares, medians and elsewhere.	Council Priority:	Culture and Recreation
Benefits:	Provide attractive and reliable water features as special effects, focal points and backdrops for passive recreation, tourism, and scenic vistas in public open spaces.		
Scope/Comments:	Significant metal and stone fountains require treatments due to the continuous flow of water which can deteriorate the structure over time. Electrical, pumps, and plumbing require inspection and analysis to provide safe and efficient water flow.		
Related Projects:	Park, Square, Median Improvements	Recurring/Non-Recurring:	Recurring
Total of This Request Enough to Complete Project?	No	Estimated Amount Needed To Complete Project After 2020:	Ongoing project

SCHEDULE & STATUS

Phase	Cost	FY16	FY17	FY18	FY19	FY20
Planning	0					
Design	0					
Repair/Maintenance	150,000					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0



LOCATION

Address:	City-wide
Neighborhood:	N/A
Council District:	N/A

Category:	Squares and Monuments	Start Year:	2012
Project Name:	Park, Square, Median and Irrigation Improvements	Department:	Park and Tree
Project Number:	PT0700	Description:	Maintain and improve the Parks, Squares, and Medians, including irrigation systems.
Contact Person/ Project Manager:	Gordon Denney; GDenney@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY16	FY17	FY18	FY19	FY20		
Park, Square, Median and Irrigation Improvements	230,250	50,000	0	25,000	30,000	30,000	135,000	365,250

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	135,000
Total	135,000

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY14
Park, Square, Median and Irrigation Improvements	132,155

DETAILS

Objective:	Improve the landscape, structures and infrastructure conditions in public parks, squares and medians.	Council Priority:	Neighborhood Vitality
Benefits:	Provide safe and secure, scenic public open spaces to attract visitors and improve the overall quality of life.		
Scope/Comments:	Thin out overcrowded vegetation to improve visibility and re-establish scenic vistas. Add landscaping to improve appearances. Upgrade irrigation systems to meet current vegetation needs. Modify and/or repair walkways, benches and other structures.		
Related Projects:	Square Renovation, Fountain Conservation, Monument Conservation	Recurring/Non-Recurring:	Recurring
Total of This Request Enough to Complete Project?	No	Estimated Amount Needed To Complete Project After 2020:	Ongoing project

SCHEDULE & STATUS

Phase	Cost	FY16	FY17	FY18	FY19	FY20
Planning	0					
Design	0					
Repair/Maintenance	135,000					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0



Repairs in Wright Square

LOCATION

Address:	City-wide
Neighborhood:	N/A
Council District:	N/A

Category:	Street Improvements	Start Year:	2009
Project Name:	Montgomery Street Ramp	Department:	ACM-Admin & Community Services
Project Number:	OP0416	Description:	Build a pedestrian walkway on existing public right-of-way between Williamson and W. River Streets.
Contact Person/ Project Manager:	Bridget Lidy; blidy@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY16	FY17	FY18	FY19	FY20		
Montgomery Street Ramp	407,500	102,500	0	0	0	0	102,500	510,000

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	102,500
	0
	0
Total	102,500

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY14
Montgomery Street Ramp	4,000

DETAILS

Objective:	Will increase pedestrian safety, reduce blight, improve pedestrian connection from west end of River Street to Franklin Square and City Market, and enhance redevelopment activities.	Council Priority:	Economic Growth
Benefits:	The pedestrian walkway increases public safety, reduces blight and provides additional opportunity for economic redevelopment along the W. River Street.		
Scope/Comments:	Residents, visitors and employees will use the ramp to access W. River Street and Franklin Square/City Market.		
Related Projects:	MLK-Montgomery Street Revitalization Plan, Haitian Monument and Downtown Master Plan	Recurring/Non-Recurring:	Non-Recurring
Total of This Request Enough to Complete Project?	Yes	Estimated Amount Needed To Complete Project After 2020:	NA

SCHEDULE & STATUS

Phase	Cost	FY16	FY17	FY18	FY19	FY20
Planning	102,500					
Design	0					
Construction	0					

OPERATING BUDGET IMPACT

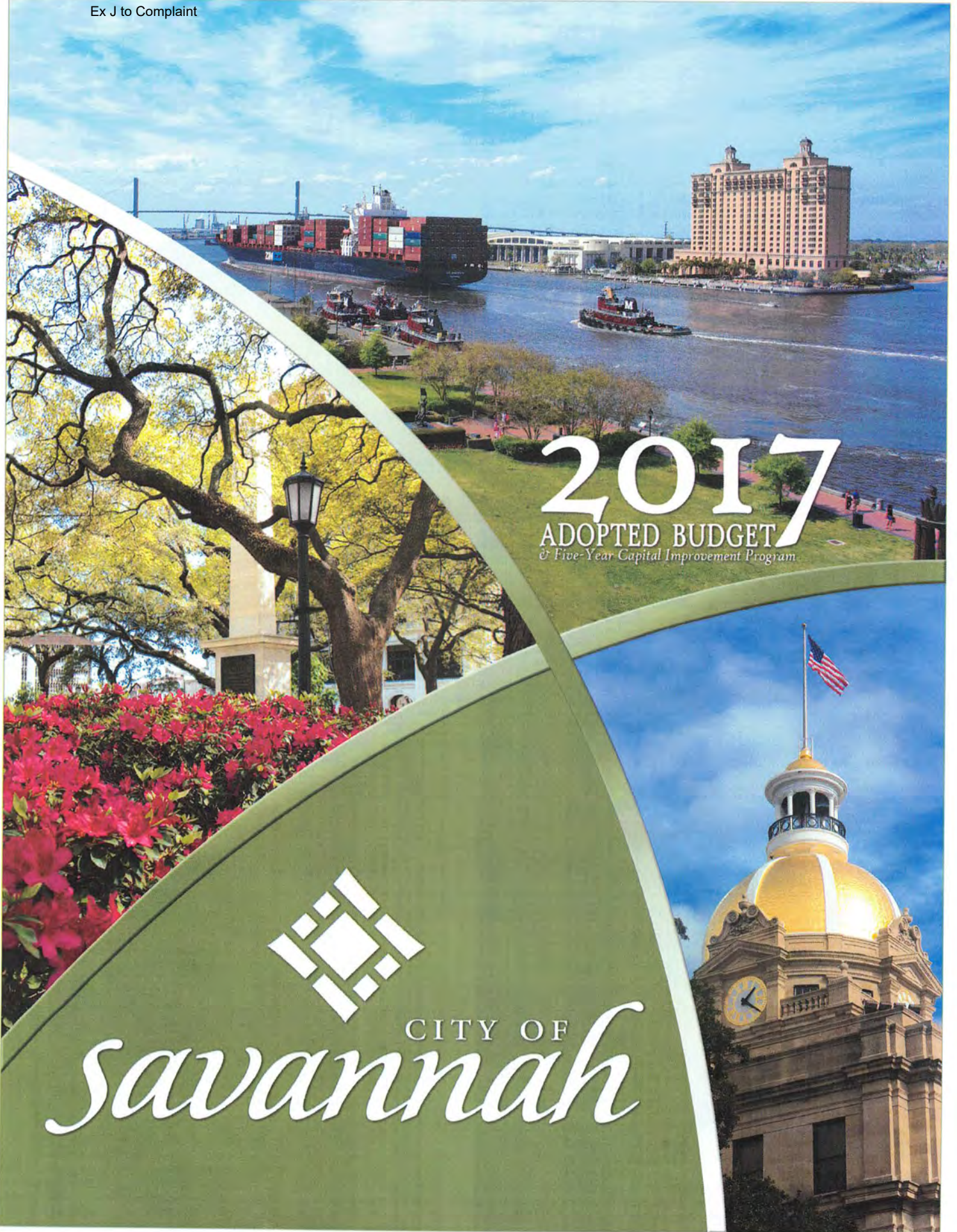
No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0



Proposed site for the Montgomery Street ramp.

LOCATION

Address:	Montgomery Street Ramp
Neighborhood:	8, North Historic District
Council District:	1



2017

ADOPTED BUDGET
& Five-Year Capital Improvement Program



CITY OF
Savannah

REVENUES BY SOURCE

General Fund revenue is budgeted at \$187,111,305 in 2017, which is \$2,634,686 or 1.4% below 2016 projected revenues. Major changes include: rate adjustments/new fees for selected Cemetery, Leisure Services and Development Services revenue streams.

The 2017 operating revenue total is \$1,783,525 less than the operating expenditure budget, primarily due to a decrease of \$2,764,352 from Chatham County for shared policing services; a continuing impact of the 2016 renegotiated Police merger agreement.

<u>Revenue Source</u>	<u>2015 Actual</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>	<u>% Change 2016-2017</u>
<u>Taxes</u>				
Property Taxes				
Real Property Tax (Current)	\$ 44,774,218	\$ 48,571,585	\$ 49,543,016	2.0
Personal Property Tax (Current)	7,749,660	7,641,468	7,221,468	(5.5)
Real Property Tax (Delinquent)	3,546,386	4,600,000	4,000,000	(13.0)
Personal Property Tax (Delinquent)	702,478	450,000	400,000	(11.1)
Mobile Home Tax	23,325	21,931	21,000	(4.2)
Industrial Area Tax	674,243	550,000	550,000	0.0
Vehicle Tax	1,263,473	910,000	655,200	(28.0)
Intangible Tax	1,263,111	1,300,000	1,200,000	(7.7)
Public Utility Tax	1,927,596	1,313,341	1,313,341	0.0
Railroad Equipment Tax	25,250	25,580	25,580	0.0
Ferry SSD Tax	8,126	8,000	8,000	0.0
TAD Tax from City	(160,029)	(275,000)	(330,000)	20.0
Subtotal	\$ 61,797,837	\$ 65,116,905	\$ 64,607,605	(0.8)
Sales Tax				
Sales Tax	\$ 37,841,206	\$ 37,500,000	\$ 38,062,500	1.5
Other Taxes				
Beer Tax	\$ 2,084,750	\$ 2,085,000	\$ 2,095,000	0.5
Liquor Tax	455,824	455,000	455,000	0.0
Wine Tax	527,746	545,000	550,000	0.9
Mixed Drink Tax	1,271,621	1,375,000	1,400,000	1.8
Insurance Premium Tax	7,855,971	8,509,231	8,600,000	1.1
Vehicle Title Fees	5,635,792	4,800,000	5,256,000	9.5
Energy Excise Tax	592,029	660,000	673,200	2.0
Business Tax	4,080,683	4,260,000	4,260,000	0.0
Professional Licenses	225,107	225,000	225,000	0.0
Bank License Tax	287,908	373,600	350,000	(6.3)

<u>Revenue Source</u>	<u>2015 Actual</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>	<u>% Change 2016-2017</u>
Vacation Rental Registration Fees	67,950	76,350	76,350	0.0
Transfer from Hotel/Motel Tax Fund	9,216,474	9,625,000	9,913,750	3.0
Transfer from Auto Rental Tax Fund	422,421	430,000	435,000	1.2
Subtotal	\$ 32,724,276	\$ 33,419,181	\$ 34,289,300	2.6
Total General Fund Taxes	\$ 132,363,319	\$ 136,036,086	\$ 136,959,405	0.7

User Fees**Leisure Services Fees**

Paulson Complex Concessions	\$ 6,683	\$ 1,000	\$ 1,000	0.0
Grayson Stadium	22,500	20,000	20,000	0.0
Tennis Fees	108,620	110,000	126,500	15.0
Athletic Fees	28,580	32,000	36,000	12.5
Softball Fees	21,967	20,000	21,000	5.0
Athletic Tournament Fees	25,010	22,000	22,000	0.0
Softball Tournament Fees	31,268	20,000	20,000	0.0
Cultural Arts	111,543	100,000	100,000	0.0
Neighborhood Centers	235,480	264,000	270,000	2.3
Golden Age Centers	54,905	35,000	35,000	0.0
Coffee Bluff Marina	10,526	6,000	9,000	50.0
Adult Day Care	52,807	60,000	60,000	0.0
After-School Program	2,005	2,500	2,500	0.0
Park & Square Event Fees	204,745	160,000	160,000	0.0
Subtotal	\$ 916,639	\$ 852,500	\$ 883,000	3.6

Inspection Fees

Inspection Administrative Fees	\$ 3,055	\$ 3,000	\$ 2,000	(33.3)
Sign Inspection Fees	28,212	20,000	10,000	(50.0)
Zoning Hearing Fees	88,903	75,000	73,220	(2.4)
Building Inspection Fees	2,683,887	3,000,000	2,482,072	(17.3)
Electrical Inspection Fees	92,161	70,000	70,000	0.0
Plumbing Inspection Fees	28,164	20,000	20,000	0.0
Existing Building Inspection Fees	33,977	15,000	15,000	0.0
Traffic Engineering Fees	115,623	125,000	130,000	4.0
Expedited Plan Review Fees	772	1,000	1,000	0.0
Private Development Fees	230,402	200,000	341,095	70.5

<u>Revenue Source</u>	<u>2015 Actual</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>	<u>% Change 2016-2017</u>
Fuel Storage Tank Inspection Fees	900	2,200	2,200	0.0
Mechanical Inspection Fees	61,629	60,000	60,000	0.0
Fire Inspection Fees	15,915	6,800	6,800	0.0
Subtotal	\$ 3,383,600	\$ 3,598,000	\$ 3,213,387	(10.7)

Fees for Other Services

Chatham County Police Reimbursement	\$ 19,907,782	\$ 17,247,124	\$ 14,482,772	(16.0)
Cemetery Tours and Special Event Fees	47,841	38,000	48,605	27.9
Burial Fees	302,173	303,936	329,975	8.6
Cemetery Lot Sales	156,588	156,476	163,252	4.3
Public Information Fees	0	150	50	(66.7)
Fell Street Box - County Share	27,169	20,000	20,000	0.0
Hotel Occupancy Fees	1,298,690	1,375,000	1,400,000	1.8
Alarm Registration	144,742	60,000	80,000	33.3
Police False Alarm Fees	165	1,000	1,000	0.0
Off-Duty Police Fees	157,470	155,000	155,000	0.0
Accident Reporting Fees	121,642	120,000	120,000	0.0
Fire Protection Fees	142,617	136,000	136,000	0.0
Building Demolition Fees	7,063	20,000	20,000	0.0
Building Boarding-Up Fees	23,927	25,000	25,000	0.0
Fire Incident Report Fees	842	3,500	1,500	(57.1)
Preservation Fees	745,223	750,000	750,000	0.0
Property Owners	186	1,000	1,000	0.0
Fire Equipment User Fees	9,333	8,400	8,400	0.0
Tour Bus Rents	39,070	36,000	38,000	5.6
Motor Coach Fees	33,320	33,000	34,000	3.0
Lot Clearing Fees	30,009	25,000	25,000	0.0
Subtotal	\$ 23,195,852	\$ 20,514,586	\$ 17,839,554	(13.0)

Total General Fund User Fees	\$ 27,496,091	\$ 24,965,086	\$ 21,935,941	(12.1)
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Interfund Revenues

Services to Haz-Mat Fund	\$ 17,259	\$ 21,045	\$ 19,345	(8.1)
Services to Coastal Workforce	108,509	108,509	91,034	(16.1)
Services to Community Development Fund	341,426	402,712	458,976	14.0

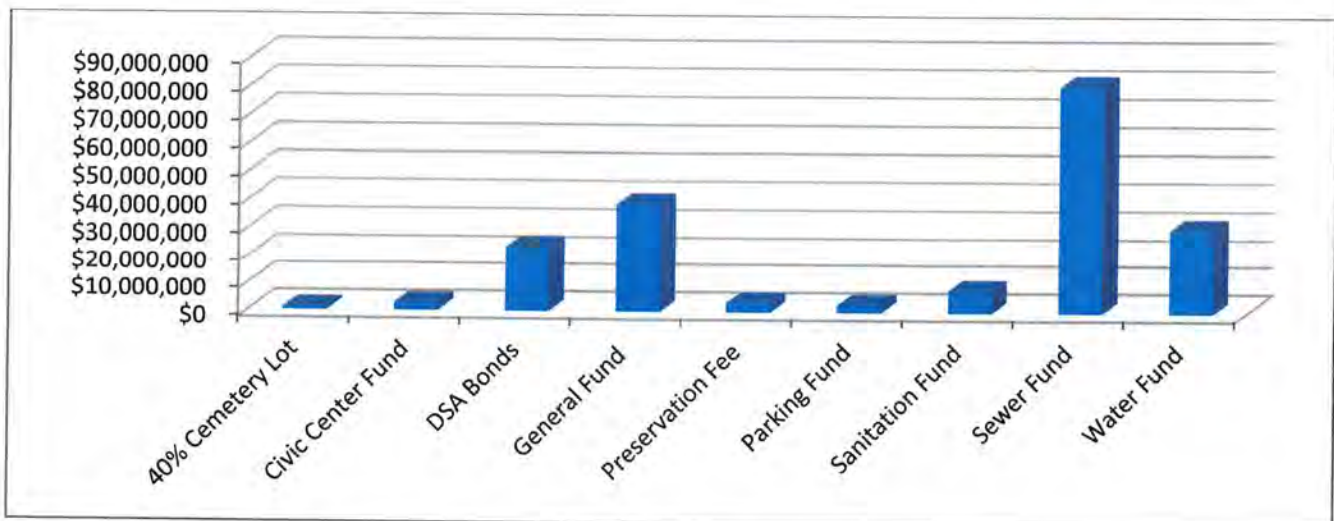
2017–2021 CAPITAL PLAN OVERVIEW

The five year Capital Improvement Program revenue sources are projected to total \$190,979,162. The table below provides a breakdown of allocations by year. Revenue changes are as follows:

- General Fund will contribute slightly more than \$38 million, which is double to the amount in last year's plan
- Water and Sewer Funds together account for nearly \$111 million during the five year plan, a decrease of about \$30 million from the 2016-2020 plan
- 2017 includes a DSA Bond Issuance. This funding source will contribute \$23.5 million to the plan over the next three funding years

FIVE YEAR REVENUES BY SOURCE

Funding Source	2017	2018	2019	2020	2021	2017-2021 Total
40% Cemetery Lot	\$180,000	\$170,000	\$150,000	\$150,000	\$140,000	\$790,000
Civic Center Fund	200,625	845,000	557,000	400,000	600,000	2,602,625
DSA Bonds	20,500,000	2,000,000	1,000,000	0	0	23,500,000
General Fund	626,000	10,766,600	8,641,508	7,507,108	11,364,708	38,905,924
General Fund (Preservation Fee)	709,850	650,000	645,000	665,000	625,000	3,294,850
Parking Fund	1,109,763	350,000	350,000	350,000	350,000	2,509,763
Sanitation Fund	8,000,000	0	0	0	0	8,000,000
Sewer Fund	20,004,000	13,306,000	17,056,000	16,681,000	13,956,000	81,003,000
Water Fund	7,893,000	5,831,000	5,861,000	6,143,000	4,645,000	30,373,000
Totals	\$59,223,238	\$33,918,600	\$34,260,508	\$31,896,108	\$31,680,708	\$190,979,162



Monument Conservation**R**

Repair, restore, and improve monuments in various locations.

2017 Cost: \$20,000

Total 5 Year Cost: \$195,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected.

Council Priority: Culture and Recreation

Service Impact: Preserve and improve the condition of monuments.

Full details of this project can be found in the 2017-2021 Capital Improvement Program

Park, Square, Medians, and Irrigations Improvements**R**

Make improvements to parks, square, medians & Irrigation systems

2017 Cost: \$50,000

Total 5 Year Cost: \$185,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected.

Council Priority: Neighborhood Vitality

Service Impact: Thin out over crowded vegetation, add landscape, and improve appearances.

Full details of this project can be found in the 2017-2021 Capital Improvement Program

Public Monuments Lighting**N**

Install and repair lighting of public monuments.

2017 Cost: \$25,000

Total 5 Year Cost: \$135,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected.

Council Priority: Neighborhood Vitality

Service Impact: Enhance nighttime appearance of monuments to promote tourism.

Full details of this project can be found in the 2017-2021 Capital Improvement Program

Square Lighting Upgrades**R**

Improve lighting with the downtown squares.

2017 Cost: \$25,000

Total 5 Year Cost: \$200,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected.

Council Priority: Neighborhood Vitality

Service Impact: Improve lighting in Downtown Historic District.

Full details of this project can be found in the 2017-2021 Capital Improvement Program

Square Renovation**R**

Make improvements to the lighting, paving, landscaping and furnishing in squares.

2017 Cost: \$75,000

Total 5 Year Cost: \$515,000

Funding Source: General Fund – Preservation Fee

Operating Budget Impact: No impact expected.

Council Priority: Culture and Recreation

Service Impact: Improve aesthetics of the historic squares.

Full details of this project can be found in the 2017-2021 Capital Improvement Program

2017~2021
CAPITAL IMPROVEMENT PROGRAM



CITY OF
Savannah

2017-2021

CAPITAL IMPROVEMENT SUMMARY

FIVE YEAR REVENUE SUMMARY

The five year Capital Improvement Program revenue sources are projected to total \$190,979,162. The table below provides a breakdown of allocations by year. Revenue changes are as follows:

- General Fund will contribute slightly more than \$38 million, which is a significant increase above last year's plan
- Water and Sewer Funds together account for nearly \$111 million during the five year plan, a decrease of about \$30 million from the 2016-2020 plan
- 2017 includes a three DSA Bond Issuances. This funding source will contribute \$23.5 million to the plan over the next three funding years

FIVE YEAR REVENUES BY SOURCE

Funding Source	2017	2018	2019	2020	2021	2017-2021 Total
40% Cemetery Lot	\$180,000	\$170,000	\$150,000	\$150,000	\$140,000	\$790,000
Civic Center Fund	200,625	845,000	557,000	400,000	600,000	2,602,625
DSA Bonds	20,500,000	2,000,000	1,000,000	0	0	23,500,000
General Fund	626,000	10,766,600	8,641,508	7,507,108	11,364,708	38,905,924
General Fund (Preservation Fee)	709,850	650,000	645,000	665,000	625,000	3,294,850
Parking Fund	1,109,763	350,000	350,000	350,000	350,000	2,509,763
Sanitation Fund	8,000,000	0	0	0	0	8,000,000
Sewer Fund	20,004,000	13,306,000	17,056,000	16,681,000	13,956,000	81,003,000
Water Fund	7,893,000	5,831,000	5,861,000	6,143,000	4,645,000	30,373,000
Totals	\$59,223,238	\$33,918,600	\$34,260,508	\$31,896,108	\$31,680,708	\$190,979,162

Category:	Squares and Monuments	Start Year:	2018
Project Name:	Entranceway and Median Improvements	Department:	Park and Tree
Project Number:	TBD	Description:	Improve landscape of City entrances and medians
Contact Person/ Project Manager:	Gordon Denney; GDenney@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY17	FY18	FY19	FY20	FY21		
Entranceway and Median Improvements	0	0	75,000	25,000	25,000	15,000	140,000	140,000

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	140,000
Total	140,000

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY15
Entranceway and Median Improvements	0

DETAILS

Objective:	Revitalize City entryways and medians.	Council Priority:	Neighborhood Vitality
Benefits:	Improve appearances of public property at entryways and along major medians.		
Scope/Comments:	Design attractive, water-efficient, and safe landscapes for City entryways and major medians.		
Related Projects:	Gateway Signage	Recurring/Non-Recurring:	Recurring
Total of This Request Enough to Complete Project?	No	Estimated Amount Needed To Complete Project After 2021:	Ongoing project

SCHEDULE & STATUS

Phase	Cost	FY17	FY18	FY19	FY20	FY21
Planning	0					
Design	0					
Repair/Maintenance	140,000					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0



Median on Liberty Street

LOCATION

Address:	City-wide
Neighborhood:	N/A
Council District:	N/A

Category:	Squares and Monuments	Start Year:	2015
Project Name:	Fountain Conservation	Department:	Park and Tree
Project Number:	SQ0104	Description:	Preserve and maintain the City's fountains.
Contact Person/ Project Manager:	Gordon Denney; GDenney@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY17	FY18	FY19	FY20	FY21		
Fountain Conservation	71,250	0	80,000	25,000	25,000	50,000	180,000	251,250

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	180,000
	0
	0
Total	180,000

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY15
Fountain Conservation	17,443

DETAILS

Objective:	Ensure the safe and efficient operation and preserve the architecture of the public fountains in parks, squares, medians and elsewhere.	Council Priority:	Culture and Recreation
Benefits:	Provide attractive and reliable water features as special effects, focal points and backdrops for passive recreation, tourism, and scenic vistas in public open spaces.		
Scope/Comments:	Significant metal and stone fountains require treatments due to the continuous flow of water which can deteriorate the structure over time. Electrical, pumps, and plumbing require inspection and analysis to provide safe and efficient water flow.		
Related Projects:	Park, Square, Median Improvements	Recurring/Non-Recurring:	Recurring
Total of This Request Enough to Complete Project?	No	Estimated Amount Needed To Complete Project After 2021:	Ongoing project

SCHEDULE & STATUS

Phase	Cost	FY17	FY18	FY19	FY20	FY21
Planning	0					
Design	0					
Repair/Maintenance	180,000					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0



Fountain at Forsyth Park

LOCATION

Address:	City-wide
Neighborhood:	N/A
Council District:	N/A

Category:	Squares and Monuments	Start Year:	2012
Project Name:	Park, Square, Median and Irrigation Improvements	Department:	Park and Tree
Project Number:	PT0700	Description:	Maintain and improve the Parks, Squares, and Medians, including irrigation systems.
Contact Person/ Project Manager:	Gordon Denney; GDenney@savannahga.gov		

FUNDING SCHEDULE

Project Name	Funding: Inception To Date	Planned Funding Requests					5-Year Plan Total	Total Funding Allocations
		FY17	FY18	FY19	FY20	FY21		
Park, Square, Median and Irrigation Improvements	280,250	50,000	25,000	30,000	30,000	50,000	185,000	465,250

FUNDING SOURCES

Source	Amount
General Fund (Preservation Fee)	185,000
Total	185,000

ACTUAL EXPENDITURES TO DATE

Project Name	Total Expended Through FY15
Park, Square, Median and Irrigation Improvements	179,101

DETAILS

Objective:	Improve the landscape, structures and infrastructure conditions in public parks, squares and medians.	Council Priority:	Neighborhood Vitality
Benefits:	Provide safe and secure, scenic public open spaces to attract visitors and improve the overall quality of life.		
Scope/Comments:	Thin out overcrowded vegetation to improve visibility and re-establish scenic vistas. Add landscaping to improve appearances. Upgrade irrigation systems to meet current vegetation needs. Modify and/or repair walkways, benches and other structures.		
Related Projects:	Square Renovation, Fountain Conservation, Monument Conservation	Recurring/Non-Recurring:	Recurring
Total of This Request Enough to Complete Project?	No	Estimated Amount Needed To Complete Project After 2021:	Ongoing project

SCHEDULE & STATUS

Phase	Cost	FY17	FY18	FY19	FY20	FY21
Planning	0					
Design	0					
Repair/Maintenance	185,000					

OPERATING BUDGET IMPACT

No impact expected.		Estimated Annual Impact	
Description:	N/A	Personnel	0
		Contractuals	0
		Commodities	0
		Other	0
		Total	0

**LOCATION**

Address:	City-wide
Neighborhood:	N/A
Council District:	N/A



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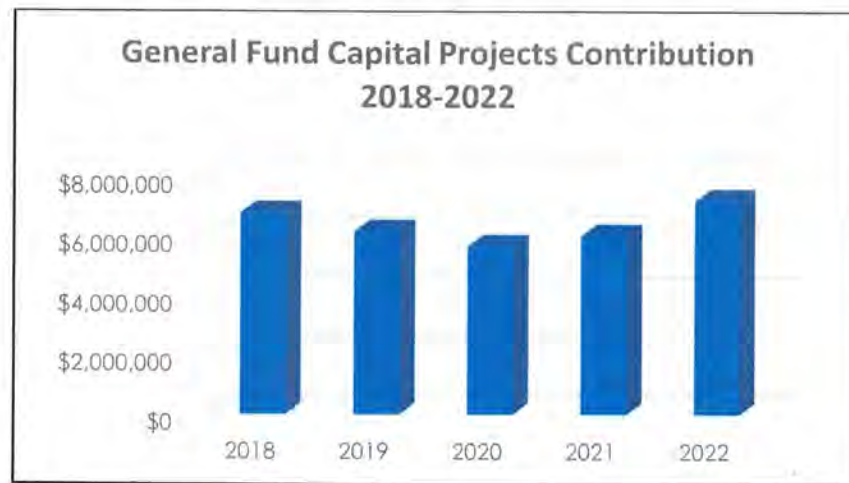


& BUDGET STRATEGIC PLAN

ONE CITY. ONE DIRECTION: FORWARD



The 2018 General Fund contribution is budgeted at \$6,801,908. During the 2018 Budget Process, the City Council created a greater focus on reinvesting in capital infrastructure, and growing available revenues to dedicate towards Strategic Plan related capital investments. While the 2018-2022 plan provides a stable outlook for investment, it does not provide for all recorded City needs or needed capital investments to meet the goals of the Strategic Plan.



2018-2022 CAPITAL PLAN OVERVIEW

The five year Capital Improvement Program revenue sources are projected to total \$183,505,008. The table below provides a breakdown of allocations by year. Revenue changes are as follows:

- The Civic Center Fund contribution more than doubles from the previous five-year plan, and is expected to contribute nearly \$6 million for capital improvements. Many of these expenditures have been delayed into out-years of the plan to allow additional time for facility planning as the facility is operationally in flux as they City moves toward the construction of a new 9,000 seat arena near the downtown area
- The Parking and Mobility Fund is scheduled to invest \$5.3 million in Capital Expenditures over the next five years. Nearly \$2 million in planned funding is scheduled for repair and restoration of existing parking facilities, which are aging and require additional upkeep
- 2018 includes a DSA Bond Issuance, which will be used to finance Parking Garages and improvements related to the Savannah River Landings development, a public-private partnership of the City

Five-Year Revenues by Source

Funding Source	2018	2019	2020	2021	2022	5-Year Total
General Fund	\$ 6,801,908	\$ 6,189,000	\$ 5,690,000	\$ 6,050,800	\$ 7,235,800	\$ 31,967,508
40% Cemetery Fund	170,000	170,000	150,000	150,000	160,000	800,000
Preservation Fee	650,000	645,000	665,000	625,000	500,000	3,085,000
Civic Center Fund	845,000	557,000	1,350,000	1,800,000	1,400,000	5,952,000
Bonds	28,000,000	0	0	0	0	28,000,000
Fire Rescue Fund	150,000	0	150,000	0	250,000	550,000
Parking Fund	3,690,000	550,000	350,000	350,000	350,000	5,290,000
Sewer Fund	13,556,000	17,056,000	16,681,000	14,708,000	10,455,500	72,456,500
Water Fund	10,781,000	7,061,000	8,093,000	5,345,000	4,124,000	35,404,000
Total All Funding Source	\$ 64,643,908	\$ 32,228,000	\$ 33,129,000	\$ 29,028,800	\$ 24,475,300	\$183,505,008

Squares and Monuments Improvements

Entranceway and Median Improvements

N

Improve landscape of City entrances and medians

2018 Cost: \$75,000

Total 5 Year Cost: \$140,000

Funding Source: Preservation Fee – General Fund

Service Impact: Development of attractive, water-efficient, and safe landscapes for City entryways and major medians

Operating Impact: No impact expected

Factors Walk Wall Stabilization

N

Stabilize the historic wall along Factor's Walk

2018 Cost: \$50,000

Total 5 Year Cost: \$50,000

Funding Source: Preservation Fee – General Fund

Service Impact: Improve aesthetics of Factor's Walk and maintain historical assets

Operating Impact: No impact expected

Fountain Conservation

R

Preserve and maintain the City's fountains to ensure safe and efficient operation

2018 Cost: \$80,000

Total 5 Year Cost: \$205,000

Funding Source: Preservation Fee – General Fund

Service Impact: Preserve and improve the condition of fountains

Operating Impact: Recurring Project – No impact expected

Monument Conservation

R

Repair, restore, and improve monuments in various locations

2018 Cost: \$75,000

Total 5 Year Cost: \$260,000

Funding Source: Preservation Fee – General Fund

Service Impact: Preserve and improve the condition of monuments

Operating Impact: Recurring Project – No impact expected

Park, Square, Median and Irrigation Improvements**R**

Make improvements to parks, squares, medians, and irrigation systems

2018 Cost: \$25,000**Total 5 Year Cost:** \$185,000**Funding Source:** Preservation Fee – General Fund**Service Impact:** Thin our over-crowded vegetation, add landscaping, and improve appearances**Operating Impact:** Recurring Project – No impact expected**Public Monument Lighting****R**

Install and repair lighting of public monuments

2018 Cost: \$25,000**Total 5 Year Cost:** \$100,000**Funding Source:** Preservation Fee – General Fund**Service Impact:** Enhance nighttime appearance of monuments to promote tourism**Operating Impact:** Increased electricity costs

FY19 - \$500 Electricity

FY20 - \$750 Electricity

FY21 - \$1,000 Electricity

FY22 - \$1,250 Electricity

Square Lighting Upgrades**R**

Improve lighting with the downtown squares

2018 Cost: \$25,000**Total 5 Year Cost:** \$250,000**Funding Source:** Preservation Fee – General Fund**Service Impact:** Improve lighting in Downtown Historic District**Operating Impact:** Recurring Project – No impact expected**Square Renovation****R**

Make improvements to the lighting, paving, landscaping and furnishing in squares

2018 Cost: \$75,000**Total 5 Year Cost:** \$535,000**Funding Source:** Preservation Fee – General Fund**Service Impact:** Improve aesthetics of the historic squares**Operating Impact:** Recurring Project – No impact expected**Square Walkway Repairs****R**

Repair brick walkways

2018 Cost: \$20,000**Total 5 Year Cost:** \$320,000**Funding Source:** Preservation Fee – General Fund**Service Impact:** Repair brick walkways to provide increased mobility and safety for pedestrians**Operating Impact:** Recurring Project – No impact expected

101 General Fund

42508 Inspections Admin Fees	(12,606)	(2,000)	(15,000)	(13,000)	650.00 %
42509 Sign Inspection Fees	(22,940)	(10,000)	(20,000)	(10,000)	100.00 %
42510 Zoning Hearing Fees	(82,012)	(73,220)	(90,000)	(16,780)	22.92 %
42511 Building Inspection Fees	(2,771,953)	(2,500,000)	(2,500,000)	0	0.00 %
42512 Electrical Inspection Fee	(65,973)	(70,000)	(65,000)	5,000	(7.14)%
42513 Plumbing Inspection Fees	(21,095)	(20,000)	(25,000)	(5,000)	25.00 %
42514 Exist Bldg Insp Fees	(7,732)	(15,000)	(20,000)	(5,000)	33.33 %
42515 Traffic Eng - Permits	(133,910)	(130,000)	(155,000)	(25,000)	19.23 %
42516 Expedited Plan Review Fees	(981)	(1,000)	(2,000)	(1,000)	100.00 %
42518 Priv. Development Fees	(220,142)	(341,095)	(230,000)	111,095	(32.57)%
42519 Fuel Storage Tank Inspect	(1,000)	(2,200)	0	2,200	(100.00)%
42520 Mechanical Inspection Fee	(57,555)	(60,000)	(55,000)	5,000	(8.33)%
42521 Fire Inspection Fees	(8,638)	(6,800)	0	6,800	(100.00)%
42611 Chatham Co Police Reimbu	(17,254,250)	(14,482,772)	(3,614,454)	10,868,318	(75.04)%
42620 Cemetery Event Fees	(43,399)	(48,605)	(49,750)	(1,145)	2.36 %
42621 Cemetery Fees	(283,985)	(329,975)	(334,190)	(4,215)	1.28 %
42622 Cemeteries - Cip	(156,561)	(163,252)	(180,820)	(17,568)	10.76 %
42625 Public Information Fees	(123)	(50)	(100)	(50)	100.00 %
42626 Fell Strt Box-Cnty Shar	2,034	(20,000)	(20,000)	0	0.00 %
42631 Hotel Occup Transp Fee	(1,386,534)	(1,400,000)	(1,570,000)	(170,000)	12.14 %
42645 Alarm Registration Fees	(111,672)	(80,000)	(100,000)	(20,000)	25.00 %
42646 Off Duty Police Fees	(172,106)	(155,000)	(230,000)	(75,000)	48.39 %
42650 Police False Alarm Fees	(220)	(1,000)	(1,000)	0	0.00 %
42651 Accident Reporting Fees	(111,204)	(120,000)	(115,000)	5,000	(4.17)%
42653 Fire Protection Fees	(138,546)	(136,000)	0	136,000	(100.00)%
42655 Building Demolition Fees	(13,711)	(20,000)	(20,000)	0	0.00 %
42656 Building Boarding-Up Fees	(18,920)	(25,000)	(25,000)	0	0.00 %
42657 Fire Incident Report Fee	(3,528)	(1,500)	0	1,500	(100.00)%
42659 Preservation Fees	(744,017)	(750,000)	(650,000)	100,000	(13.33)%
42666 Property Owners	(436)	(1,000)	(500)	500	(50.00)%
42675 Fire Equipment User Fee	(6,827)	(8,000)	0	8,000	(100.00)%
42677 Equip Replacement - Fire	(650)	(400)	0	400	(100.00)%
42902 Miscellaneous Rents	(390,293)	(378,500)	(500,000)	(121,500)	32.10 %
42903 Transmitter Tower Rent	(9,145)	(7,272)	(103,000)	(95,728)	1,316.39 %
42904 Donations from Private	(23,227)	0	(3,000)	(3,000)	100.00 %
42961 Advertising Fees	(1,740)	(1,600)	(1,000)	600	(37.50)%
42974 Condemned Funds - State	0	0	0	0	0.00 %
42990 Outside Fire Training	(1,250)	0	0	0	0.00 %
42993 Cashier Over/Short	185	0	0	0	0.00 %
42998 Discounts	(116,575)	(150,000)	(100,000)	50,000	(33.33)%
42999 Miscellaneous	(530,713)	(320,000)	(400,000)	(80,000)	25.00 %
43540 Chatham County	(31,547)	0	0	0	0.00 %
43702 Chatham Co-Crimestopprs	(52,350)	(52,350)	0	52,350	(100.00)%
43703 Chatham Co-Witness Fees	(16,740)	(20,000)	(20,000)	0	0.00 %
43901 Paymnt In Lieu Of Taxes	(1,351,866)	(1,097,431)	(1,295,064)	(197,633)	18.01 %
43902 Private Paid Adult D/C	(66,446)	(60,000)	(60,000)	0	0.00 %
43903 State Grant - Elderly	(119,886)	(100,000)	(100,000)	0	0.00 %
43904 State Grant - Capdc	(167,686)	(175,000)	(175,000)	0	0.00 %
43915 State Grant - Iii-B	(40,786)	(50,000)	(50,000)	0	0.00 %
43917 Povrty Redctn Init-U.W.	(279,993)	(293,775)	(311,326)	(17,551)	5.97 %
44104 Service to Haz-Mat Fund	(21,045)	(19,345)	(20,738)	(1,393)	7.20 %
44211 Services to Cws	(108,509)	(91,034)	(91,034)	0	0.00 %
44221 Services to Community Devel	(402,712)	(458,976)	(444,484)	14,492	(3.16)%
44511 Services to Sanitation Fund	(840,884)	(871,338)	(909,759)	(38,421)	4.41 %
44521 Services to W&S Fund	(2,655,201)	(2,542,230)	(2,613,366)	(71,136)	2.80 %
44531 Services to I&D Water	(184,710)	(189,550)	(193,494)	(3,944)	2.08 %

ONE CITY. ONE DIRECTION: FORWARD



2019
ADOPTED BUDGET
SAVANNAH 
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Ex L to Complaint

REVENUES BY SOURCE

General Fund revenue is budgeted at \$199,943,286 for 2019. 38% of its total revenue (\$76.9 million) will come from property taxes, its largest and most stable source of revenue. Sales tax revenue, a significant but highly volatile revenue source, represents projected growth of 2.5% or \$1.06 million above estimated 2018 collections. Rate adjustments/new fees are included for selected certain revenue sources within the General Fund.

Highlights consist of the following:

- *Property Taxes* - The revenue forecast includes growth in the tax digest and an adopted millage rate of 13.20 mills.
- *Vehicle Taxes* - The annual ad valorem tax on vehicles continues to be phased-out in the state of Georgia. Vehicle title fees were implemented as a replacement revenue stream when the phase-out began.
- *Police Demerger* - The Chatham County police reimbursement declines due to the breakup of the Savannah-Chatham Metropolitan Police Department. Revenue projections include reimbursement for Chatham Narcotics Team (CNT) and remaining funds to be reimbursed post-demerger.
- *Hotel/Motel Tax* - Continued growth in the City's tourism sector is anticipated to result in 5% growth in tax revenue as well as impact other revenue sources.

<u>Revenue Source</u>	<u>2017 Actual</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>	<u>% Change 2018-2019</u>
<u>Taxes</u>				
Property Taxes				
Real Property Tax (Current)	\$ 50,220,862	\$ 58,391,897	\$ 59,821,192	2.4
Personal Property Tax (Current)	7,412,404	8,731,622	8,945,351	2.4
Real Property Tax (Delinquent)	3,546,321	4,100,000	4,000,000	(2.4)
Personal Property Tax (Delinquent)	410,650	310,556	350,000	12.7
Mobile Home Tax	24,521	23,719	24,431	3.0
Industrial Area Tax	827,662	583,797	601,311	3.0
Vehicle Tax	687,369	518,654	344,776	(33.5)
Intangible Tax	1,402,285	1,465,687	1,350,000	(7.9)
Public Utility Tax	1,593,777	1,814,700	1,859,120	2.4
Railroad Equipment Tax	26,371	32,166	30,000	(6.7)
Blighted Property Levy Tax	0	12,631	13,000	2.9
Ferry SSD Tax	6,513	8,200	8,000	(2.4)
TAD Tax from City	(62,972)	(396,000)	(400,000)	1.0
Subtotal	\$ 66,095,764	\$ 75,597,629	\$ 76,947,181	1.8
Sales Tax				
Sales Tax	\$ 40,546,599	\$ 42,537,039	\$ 43,600,465	2.5

<u>Revenue Source</u>	<u>2017 Actual</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>	<u>% Change 2018-2019</u>
Other Taxes				
Beer Tax	\$ 2,078,286	\$ 2,078,286	\$ 2,086,599	0.4
Liquor Tax	453,829	488,692	503,352	3.0
Wine Tax	578,151	590,003	607,703	3.0
Mixed Drink Tax	1,420,148	1,623,227	1,716,562	5.7
Insurance Premium Tax	9,102,694	9,400,000	9,964,000	6.0
Vehicle Title Fees	4,698,168	4,721,659	4,750,000	0.6
Energy Excise Tax	924,778	1,296,365	700,000	(46.0)
Business Tax	4,215,062	4,415,250	4,415,250	0.0
Professional Licenses	211,662	220,000	220,000	0.0
Bank License Tax	402,559	400,000	400,000	0.0
Vacation Rental Registration Fees	280,950	250,000	250,000	0.0
Transfer from Hotel/Motel Tax Fund	10,387,817	11,096,048	11,650,850	5.0
Transfer from Auto Rental Tax Fund	454,597	470,000	520,000	10.6
Subtotal	\$ 35,208,701	\$ 37,049,530	\$ 37,784,316	2.0
Total General Fund Taxes	\$ 141,851,064	\$ 155,184,198	\$ 158,331,962	2.0

User Fees**Leisure Services Fees**

Paulson Complex Concessions	\$ 100	\$ 5,355	\$ 1,000	(81.3)
Grayson Stadium	19,997	20,000	20,000	0.0
Tennis Fees	119,066	110,000	120,375	9.4
Athletic Fees	33,407	50,000	62,250	24.5
Softball Fees	6,062	13,811	10,000	(27.6)
Athletic Tournament Fees	13,944	22,000	22,000	0.0
Softball Tournament Fees	23,460	22,919	20,000	(12.7)
Cultural Arts	94,458	80,000	150,000	87.5
Neighborhood Centers	242,040	260,000	401,000	54.2
Golden Age Centers	26,090	21,000	24,000	14.3
Film Permit Fees	26,475	43,750	110,875	153.4
Coffee Bluff Marina	2,500	6,000	6,000	0.0
Adult Day Care	57,012	60,099	60,000	(0.2)
After-School Program	2,199	2,533	0	(100.0)

<u>Revenue Source</u>	<u>2017 Actual</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>	<u>% Change 2018-2019</u>
Leisure Services Fees (continued)				
Park & Square Event Fees	285,321	425,731	372,800	(12.4)
Subtotal	\$ 952,130	\$ 1,143,198	\$ 1,380,300	20.7
Inspection Fees				
Inspection Administrative Fees	\$ 15,890	\$ 15,000	\$ 15,000	0.0
Sign Inspection Fees	22,183	21,848	20,000	(8.5)
Zoning Hearing Fees	110,749	90,000	90,000	0.0
Building Inspection Fees	2,251,225	2,500,000	2,508,340	0.3
Electrical Inspection Fees	60,048	68,411	66,340	(3.0)
Plumbing Inspection Fees	34,018	25,290	26,340	4.2
Existing Building Inspection Fees	14,071	20,000	21,340	6.7
Traffic Engineering Fees	156,566	155,000	160,000	3.2
Expedited Plan Review Fees	1,400	2,000	2,000	0.0
Private Development Fees	274,619	444,772	373,750	(16.0)
Fuel Storage Tank Inspection Fees	400	1,000	1,000	0.0
Mechanical Inspection Fees	49,096	57,113	56,340	(1.4)
Fire Inspection Fees	18,909	17,679	15,000	(15.2)
Subtotal	\$ 3,009,176	\$ 3,418,113	\$ 3,355,450	(1.8)
Fees for Other Services				
Chatham County Police Reimbursement	\$ 14,391,965	\$ 5,490,000	\$ 1,300,000	(76.3)
Cemetery Tours and Special Event Fees	46,700	49,750	49,850	0.2
Burial Fees	355,009	334,190	392,950	17.6
Cemetery Lot Sales	201,483	180,820	242,730	34.2
Public Information Fees	167	100	100	0.0
Fell Street Box - County Share	0	20,000	20,000	0.0
Hotel Occupancy Fees	1,514,298	1,530,000	1,617,975	5.8
Alarm Registration	73,478	105,331	100,000	(5.1)
Police False Alarm Fees	7,577	7,500	2,500	(66.7)

<u>Revenue Source</u>	<u>2017 Actual</u>	<u>2018 Projected</u>	<u>2019 Adopted</u>	<u>% Change 2018-2019</u>
Fees for Other Services (continued)				
Off-Duty Police Fees	268,225	170,000	230,000	35.3
Accident Reporting Fees	121,295	115,000	115,000	0.0
Fire Protection Fees	149,066	147,396	0	(100.0)
Building Demolition Fees	19,937	10,000	25,000	150.0
Building Boarding-Up Fees	27,198	32,000	30,000	(6.3)
Fire Incident Report Fees	942	1,417	1,000	(29.4)
Preservation Fees	810,284	726,370	720,000	(0.9)
Property Owners	0	1,598	500	(68.7)
Fire Equipment User Fees	\$ 15,387	\$ 34,127	\$ 8,000	(76.6)
Tour Bus Rents	37,300	40,000	40,000	0.0
Motor Coach Fees	60,890	56,600	56,600	0.0
Lot Clearing Fees	34,964	30,000	49,500	65.0
Subtotal	\$ 18,136,136	\$ 9,082,199	\$ 5,001,705	(44.9)
Total General Fund User Fees	\$ 22,040,459	\$13,583,411	\$9,677,455	(28.8)

Interfund Revenues

Services to Haz-Mat Fund	\$ 19,345	\$ 20,738	\$ 19,822	(4.4)
Services to Coastal Workforce	91,034	91,034	91,034	0.0
Services to Community Development Fund	458,976	444,484	514,078	15.7
Services to Sanitation Fund	871,338	909,759	898,044	(1.3)
Services to Water & Sewer Funds	2,542,230	2,613,366	2,588,157	(1.0)
Services to I & D Water Fund	189,550	193,494	193,600	0.1
Services to Civic Center Fund	246,824	234,568	236,946	1.0
Services to Mobility & Parking Services Fund	646,334	1,553,724	1,492,095	(4.0)
Services to Internal Services Fund	627,200	605,816	537,480	(11.3)
Subtotal	\$ 5,692,831	\$ 6,666,983	\$ 6,571,255	(1.4)

2019-2023 CAPITAL PLAN OVERVIEW

The five-year Capital Improvement Program revenue sources are projected to total \$185,477,600. The table below provides a breakdown of allocations by year.

Five-Year Revenues by Source

Funding Source	2019	2020	2021	2022	2023	5-Year Total
General Fund	\$ 4,000,000	\$ 6,739,000	\$ 8,240,800	\$ 7,535,800	\$ 6,980,000	\$ 33,495,600
40% Cemetery Fund	170,000	170,000	170,000	170,000	170,000	\$ 850,000
Preservation Fee	720,000	650,000	650,000	650,000	650,000	\$ 3,320,000
Civic Center Fund	0	557,000	1,350,000	1,800,000	1,400,000	\$ 5,107,000
Parking Fund	550,000	625,000	625,000	600,000	650,000	\$ 3,050,000
Sewer Fund	41,806,000	14,681,000	13,708,000	13,205,500	9,955,500	\$ 93,356,000
Water Fund	11,561,000	11,093,000	6,345,000	8,874,000	7,874,000	\$ 45,747,000
I&D Fund	552,000	0	0	0	0	\$ 552,000
Total All Funding Source	\$ 59,359,000	\$ 34,515,000	\$ 31,088,800	\$ 32,835,300	\$ 27,679,500	\$185,477,600

FIVE-YEAR EXPENDITURE SUMMARY

Capital Improvement Program expenditures for the five-year period are totaled to \$185,477,600.

Water and Sewer Improvements account for \$139,103,000 or 75.0% of planned capital project spending. Many of these projects prepare the City for compliance with new federal and state regulations regarding groundwater use and BOD discharge, which will take effect in the coming years. Other projects address routine maintenance and infrastructure replacement.

Street and Traffic Improvements together account for \$11,305,600 or 6.0% of planned capital spending. Planned projects include intersection improvements, bridge maintenance, street resurfacing and sidewalk/curb repairs and maintenance.

Park and Recreation Improvements, Cemetery Improvements, Square and Monument Improvements, Public Building Improvements and Community Development Improvements account for \$14,306,000 or 7.7% of capital spending. These improvements include projects like the Savannah Shines Project, which receives \$1.0 million in this plan for community development projects in a pre-determined neighborhood meeting specific program requirements, park and monument lighting improvements and square renovations.

Civic Center Improvements account for \$5,107,000 or 2.8% of total planned expenditures and are primarily dedicated to replacement and renovation projects at the Civic Center.

New **Drainage** infrastructure will be installed to reduce flooding incidents as well as the continuation of ongoing rehabilitation of the City's storm sewers over the five-year period. These improvements account for \$4,950,000 or 2.7% of planned capital spending.

The **Other Projects** category accounts for \$10,706,000 or 5.8% and includes large technology upgrades including the purchase of an Electronic Timekeeping System, implementation of a new Budget and Performance Management Software System and water testing laboratory equipment.

Forsyth Park Lighting Upgrades**N**

2019 Cost:	\$150,000
Total 5 Year Cost:	\$550,000
Funding Source:	General Fund – Preservation Fee
Operating Budget Impact:	No impact expected
Council Priority:	Infrastructure
Service Impact:	Upgrading lighting in Forsyth Park to increase safety for evening park visitors

Monument Conservation**R**

2019 Cost:	\$35,000
Total 5 Year Cost:	\$260,000
Funding Source:	General Fund – Preservation Fee
Operating Budget Impact:	No impact expected
Council Priority:	Infrastructure
Service Impact:	Preserve and improve the condition of various monuments throughout the City

Park, Square, Medians, and Irrigations Improvements**R**

2019 Cost:	\$30,000
Total 5 Year Cost:	\$210,000
Funding Source:	General Fund – Preservation Fee
Operating Budget Impact:	No impact expected
Council Priority:	Infrastructure
Service Impact:	Thin out overcrowded vegetation, add landscape and improve appearances to parks, square, medians and irrigation systems

Public Monuments Lighting**N**

2019 Cost:	\$75,000
Total 5 Year Cost:	\$265,000
Funding Source:	General Fund – Preservation Fee
Operating Budget Impact:	No impact expected
Council Priority:	Infrastructure
Service Impact:	Install and repair lighting of public monuments that would enhance nighttime appearance of monuments thus promoting tourism

Square Lighting Upgrades**R**

2019 Cost:	\$150,000
Total 5 Year Cost:	\$250,000
Funding Source:	General Fund – Preservation Fee
Operating Budget Impact:	No impact expected
Council Priority:	Infrastructure
Service Impact:	Improve lighting in Downtown Historic District squares

Square Walkway Repairs**R**

2019 Cost:	\$45,000
Total 5 Year Cost:	\$350,000
Funding Source:	General Fund – Preservation Fee
Operating Budget Impact:	No impact expected
Council Priority:	Neighborhood Revitalization
Service Impact:	Repair brick walkways in the Historic Squares through the removal and resetting of brick pavers

Square Renovation**R**

2019 Cost:	\$60,000
Total 5 Year Cost:	\$585,000
Funding Source:	General Fund – Preservation Fee
Operating Budget Impact:	No impact expected
Council Priority:	Neighborhood Revitalization
Service Impact:	Improve lighting, paving, landscaping, and furnishings in Downtown Historic District squares

Fountain Conservation**R**

2019 Cost:	\$25,000
Total 5 Year Cost:	\$200,000
Funding Source:	General Fund – Preservation Fee
Operating Budget Impact:	No impact expected
Council Priority:	Infrastructure
Service Impact:	Preserve and maintain the City's fountains to ensure safe and efficient operations

	<u>2017 Actuals</u>	<u>2018 OMB Projected</u>	<u>2019 OMB Adopted</u>	<u>Variance</u>	<u>Variance %</u>
101 General Fund					
42451 Coffee Bluff Marina	(2,500)	(6,000)	(6,000)	0	0.00%
42452 After School Program	(2,199)	(2,533)	0	2,533	(100.00%)
42508 Inspections Admin Fees	(15,890)	(15,000)	(15,000)	0	0.00%
42509 Sign Inspection Fees	(22,183)	(21,848)	(20,000)	1,848	(8.46%)
42510 Zoning Hearing Fees	(110,749)	(90,000)	(90,000)	0	0.00%
42511 Building Inspection Fees	(2,251,225)	(2,500,000)	(2,508,340)	(8,340)	0.33%
42512 Electrical Inspection Fee	(60,048)	(68,411)	(66,340)	2,071	(3.03%)
42513 Plumbing Inspection Fees	(34,018)	(25,290)	(26,340)	(1,050)	4.15%
42514 Exist Bldg Insp Fees	(14,071)	(20,000)	(21,340)	(1,340)	6.70%
42515 Traffic Eng - Permits	(156,566)	(155,000)	(160,000)	(5,000)	3.23%
42516 Expedited Plan Review Fee	(1,400)	(2,000)	(2,000)	0	0.00%
42518 Priv. Development Fees	(274,619)	(444,772)	(373,750)	71,022	(15.97%)
42519 Fuel Storage Tank Inspect	(400)	(1,000)	(1,000)	0	0.00%
42520 Mechanical Inspection Fee	(49,096)	(57,113)	(56,340)	773	(1.35%)
42521 Fire Inspection Fees	(18,909)	(17,679)	(15,000)	2,679	(15.15%)
42611 Chatham Co Police Reimbu	(14,391,965)	(5,490,000)	(1,300,000)	4,190,000	(76.32%)
42620 Cemetery Event Fees	(46,700)	(49,750)	(49,850)	(100)	0.20%
42621 Cemetery Fees	(355,009)	(334,190)	(392,950)	(58,760)	17.58%
42622 Cemeteries - Cip	(201,483)	(180,820)	(242,730)	(61,910)	34.24%
42625 Public Information Fees	(167)	(100)	(100)	0	0.00%
42626 Fell Strt Box-Cnty Shar	0	(20,000)	(20,000)	0	0.00%
42631 Hotel Occup Transp Fee	(1,514,298)	(1,530,000)	(1,617,975)	(87,975)	5.75%
42645 Alarm Registration Fees	(73,478)	(105,331)	(100,000)	5,331	(5.06%)
42646 Off Duty Police Fees	(268,225)	(170,000)	(230,000)	(60,000)	35.29%
42650 Police False Alarm Fees	(7,577)	(7,500)	(2,500)	5,000	(66.67%)
42651 Accident Reporting Fees	(121,295)	(115,000)	(115,000)	0	0.00%
42653 Fire Protection Fees	(149,066)	(147,396)	0	147,396	(100.00%)
42655 Building Demolition Fees	(19,937)	(10,000)	(25,000)	(15,000)	150.00%
42656 Building Boarding-Up Fees	(27,198)	(32,000)	(30,000)	2,000	(6.25%)
42657 Fire Incident Report Fee	(942)	(1,417)	(1,000)	417	(29.43%)
42659 Preservation Fees	(810,284)	(726,370)	(720,000)	6,370	(0.88%)
42666 Property Owners	0	(1,598)	(500)	1,098	(68.71%)
42675 Fire Equipment User Fee	(7,541)	(32,428)	(7,000)	25,428	(78.41%)
42677 Equip Replacement - Fire	(7,846)	(1,699)	(1,000)	699	(41.14%)
42902 Miscellaneous Rents	(737,546)	(500,000)	(500,000)	0	0.00%
42903 Transmitter Tower Rent	(52,854)	(103,000)	(105,000)	(2,000)	1.94%
42904 Donations from Private	(275,269)	(60,607)	(3,000)	57,607	(95.05%)
42961 Advertising Fees	(1,344)	(1,595)	(1,000)	595	(37.30%)
42990 Outside Fire Training	(950)	0	0	0	0.00%
42993 Cashier Over/Short	(204)	0	0	0	0.00%
42997 Sale Of Land and Property	0	(13,058)	0	13,058	(100.00%)
42998 Discounts	(94,164)	(108,045)	(100,000)	8,045	(7.45%)
42999 Miscellaneous	(712,109)	(422,700)	(457,360)	(34,660)	8.20%
43540 Chatham County	(30,000)	0	0	0	0.00%
43702 Chatham Co-Crimestopprs	(52,350)	0	0	0	0.00%
43703 Chatham Co-Witness Fees	(21,240)	(20,000)	(20,000)	0	0.00%
43802 State Of Georgia	(14,000)	0	0	0	0.00%
43901 Paymnt In Lieu Of Taxes	(1,711,128)	(1,441,085)	(1,295,064)	146,021	(10.13%)
43902 Private Paid Adult D/C	(57,012)	(60,099)	(60,000)	99	(0.16%)
43903 State Grant - Elderly	(82,627)	(109,548)	(100,000)	9,548	(8.72%)
43904 State Grant - Capdc	(166,309)	(200,955)	(175,000)	25,955	(12.92%)
43915 State Grant - Iii-B	(28,166)	(50,000)	(50,000)	0	0.00%
43917 Povrty Redctn Init-U.W.	(291,598)	(311,326)	(316,617)	(5,291)	1.70%



SAVANNAH

City of Savannah

**2020 Adopted Budget
& Capital Improvement Program**

Ex M to Complaint

Revenues by Source

General Fund revenue is budgeted at \$208,263,831 for 2020. 37 percent of its total revenue will come from property taxes, its largest and most stable source of revenue. Sales tax revenue, a significant but highly volatile revenue source, represents projected growth of 2.0 percent or \$0.94 million above estimated 2019 collections.

Highlights consist of the following:

- *Property Taxes* - The revenue forecast includes growth in the tax digest and an adopted millage rate of 12.86 mills.
- *Sanitation Host Surcharge* - An agreement was reached with Waste Management® to host a solid waste disposal facility in accordance with House Bill 792 of the O.C.G.A 12-8. This surcharge will be utilized by the Sanitation and General Funds to offset solid waste management and litter control program costs.

<u>Revenue Source</u>	<u>2018 Actual</u>	<u>2019 Projected</u>	<u>2020 Adopted</u>	<u>% Change 2019-2020</u>
<u>Taxes</u>				
Property Taxes				
Real Property Tax (Current)	\$ 56,359,097	\$ 58,299,130	\$ 59,756,608	2.5
Personal Property Tax (Current)	7,890,491	8,750,533	8,969,297	2.5
Real Property Tax (Delinquent)	5,353,417	4,800,000	4,200,000	(12.5)
Personal Property Tax (Delinquent)	365,563	425,000	350,000	(17.6)
Mobile Home Tax	21,642	24,431	25,042	2.5
Industrial Area Tax	651,004	650,000	616,344	(5.2)
Vehicle Tax	549,740	319,543	246,070	(23.0)
Intangible Tax	1,522,988	1,250,000	1,121,483	(10.3)
Public Utility Tax	2,010,272	1,859,120	1,905,598	2.5
Railroad Equipment Tax	32,166	35,180	30,000	(14.7)
Blighted Property Levy Tax	37,502	50,000	13,000	(74.0)
Ferry SSD Tax	6,922	8,000	8,000	0.0
TAD Tax from City	(161,871)	(400,000)	(480,000)	20.0
Subtotal \$	\$ 74,638,932	\$ 76,070,937	\$ 76,761,442	0.9
Sales Tax				
Sales Tax	\$ 43,800,603	\$ 47,000,000	\$ 47,940,000	2.0
Other Taxes				
Beer Tax	\$ 2,040,183	\$ 2,000,000	\$ 2,086,599	4.3
Liquor Tax	480,902	500,000	503,352	0.7
Wine Tax	602,192	600,000	607,703	1.3
Mixed Drink Tax	1,620,333	1,800,000	1,845,000	2.5
Insurance Premium Tax	9,819,613	9,964,000	10,561,840	6.0
Vehicle Title Fees	5,484,008	5,500,000	5,637,500	2.5
Energy Excise Tax	1,004,474	1,000,000	1,025,000	2.5
Business Tax	4,410,618	4,415,250	4,459,403	1.0
Professional Licenses	218,264	220,000	220,000	0.0
Bank License Tax	399,660	400,000	400,000	0.0
Vacation Rental Registration Fees	163,605	308,579	308,579	0.0
Transfer from Hotel/Motel Tax Fund	10,788,669	11,500,000	11,942,121	3.8

Revenue Source	2018 Actual	2019 Projected	2020 Adopted	% Change 2019-2020
Other Taxes (continued)				
Transfer from Auto Rental Tax Fund	\$ 531,414	\$ 503,188	\$ -	(100.0)
Subtotal	\$ 37,563,935	\$ 38,711,017	\$ 39,597,097	2.3
Subtotal-Taxes	\$ 156,003,471	\$ 161,781,954	\$ 164,298,539	1.6
User Fees				
Special Events & Recreation Service Fees				
Paulson Complex Concessions	\$ 230	\$ 1,000	\$ 1,000	0.0
Grayson Stadium	19,992	20,000	20,000	0.0
Tennis Fees	111,253	120,375	120,375	0.0
Athletic Fees	16,555	10,546	10,546	0.0
Softball Fees	6,709	8,063	8,063	0.0
Athletic Tournament Fees	13,680	27,290	27,290	0.0
Softball Tournament Fees	22,160	20,000	20,000	0.0
Cultural Arts	54,224	30,037	30,037	0.0
Neighborhood Centers	237,836	209,059	209,059	0.0
Golden Age Centers	22,543	24,000	24,000	0.0
Film Permit Fees	108,517	110,875	110,875	0.0
Coffee Bluff Marina	6,500	6,000	6,000	0.0
After-School Program	1,470	6,575	6,000	(8.7)
Adult Day Care	57,789	60,000	60,000	0.0
Park & Square Event Fees	346,578	103,246	103,246	0.0
Subtotal	\$ 1,026,036	\$ 757,066	\$ 756,491	(0.1)
Inspection Fees				
Inspection Administrative Fees	\$ 7,778	\$ 6,477	\$ 6,801	5.0
Sign Inspection Fees	34,923	32,766	33,585	2.5
Zoning Hearing Fees	88,160	90,000	92,250	2.5
Building Inspection Fees	3,116,366	3,071,433	3,086,790	0.5
Electrical Inspection Fees	58,787	66,340	66,672	0.5
Plumbing Inspection Fees	26,141	41,450	41,657	0.5
Existing Building Inspection Fees	7,946	100,000	100,000	0.0
Traffic Engineering Fees	134,536	120,000	120,600	0.5
Expedited Plan Review Fees	519	2,648	2,000	(24.5)
Private Development Fees	447,822	563,586	563,586	0.0
Fuel Storage Tank Inspection Fees	300	1,000	1,000	0.0
Mechanical Inspection Fees	48,634	56,340	56,622	0.5
Fire Inspection Fees	31,224	25,000	25,250	1.0
Subtotal	\$ 4,003,136	\$ 4,177,040	\$ 4,196,813	0.5
Fees for Other Services				
Chatham County Police Reimbursement	\$ 5,624,183	\$ 2,104,734	\$ 1,589,900	(24.5)
Cemetery Tours & Special Event Fees	46,615	49,850	50,598	1.5
Burial Fees	335,395	392,950	396,880	1.0
Cemetery Lot Sales	165,640	242,730	248,798	2.5
Public Information Fees	637	2,000	2,000	0.0

<u>Revenue Source</u>	<u>2018 Actual</u>	<u>2019 Projected</u>	<u>2020 Adopted</u>	<u>% Change 2019-2020</u>
Fees for Other Services (continued)				
Equine Sanitation Fees	\$ 25,185	\$ 37,721	\$ 37,721	0.0
Tourism Management Fees	64,890	59,745	59,745	0.0
Alarm Registration	83,812	100,000	101,000	1.0
Police False Alarm Fees	7,077	3,000	3,000	0.0
Off-Duty Police Fees	343,397	343,397	353,397	2.9
Accident Reporting Fees	101,434	100,000	100,000	0.0
Fire Protection Fees	205,912	238,345	241,435	1.3
Building Demolition Fees	9,609	25,000	25,000	0.0
Building Boarding-Up Fees	39,712	68,170	68,170	0.0
Fire Incident Report Fees	2,577	2,577	2,577	0.0
Preservation Fees	786,292	720,000	727,200	1.0
Property Owners	-	500	500	0.0
Fire Equipment User Fees	417	2,000	2,000	0.0
Equip Replacement - Fire	387	500	500	0.0
Tour Bus Rents	40,825	40,000	40,000	0.0
Motor Coach Fees	65,515	56,600	56,600	0.0
Lot Clearing Fees	29,983	49,500	49,500	0.0
Subtotal \$	7,979,495	\$ 4,639,319	\$ 4,156,521	(10.4)
Subtotal-User Fees \$	13,008,667	\$ 9,573,425	\$ 9,109,825	(4.8)
<u>Interfund Revenues</u>				
Services to Haz-Mat Fund	\$ 20,738	\$ 19,822	\$ 19,569	(1.3)
Services to Coastal Workforce	91,034	91,034	-	(100.0)
Services to Community Development Fund	444,484	514,078	395,502	(23.1)
Services to Sanitation Fund	909,759	918,531	800,579	(12.8)
Services to Water & Sewer Funds	2,613,366	2,659,860	2,795,213	5.1
Services to I & D Water Fund	193,494	193,600	215,164	11.1
Services to Civic Center Fund	234,568	234,568	380,526	62.2
Services to Parking Services Fund	1,553,724	1,492,095	1,723,423	15.5
Services to Internal Services Fund	605,816	537,480	637,916	18.7
Subtotal \$	6,666,983	\$ 6,661,068	\$ 6,967,892	4.6
<u>Licenses & Permits</u>				
Business Application/Transfer Fees	\$ 23,875	\$ 36,507	\$ 36,507	0.0
Telecom Franchise Fees	44,979	18,000	18,000	0.0
Water & Sewer Franchise Fees	2,913,340	3,212,000	3,372,000	5.0
Electric Franchise Fees	8,493,698	8,500,000	8,585,000	1.0
Telephone Franchise Fees	271,611	235,005	215,005	(8.5)
Gas Franchise Fees	671,177	640,000	646,400	1.0
Cable Franchise Fees	1,675,767	1,644,906	1,661,355	1.0
Parking Franchise Fees	246,900	295,212	282,210	(4.4)
Insurance Business Licenses	72,100	110,625	110,000	(0.6)
Alcoholic Beverage Licenses	2,169,319	2,245,854	2,265,854	0.9
Subtotal \$	16,582,764	\$ 16,938,109	\$ 17,192,331	1.5

Capital Budget Overview

2020-2024 Capital Plan Overview

The Five-Year Capital Improvements Program revenue sources are projected to total \$181,744,196. The table below provides a breakdown of allocations by year. Funding highlights include:

- Projected \$15 million SPLOST VI Tier 3 funding
- Projected \$5 million SPLOST VI Tier 4 funding
- Projected \$4.3 million SPLOST VI additional funding
- Combined contribution of \$29.8 million from the Water & Sewer Fund
- \$12.5 million contribution from the Parking Fund in support of Canal District parking facilities
- \$1 million contribution from the Sanitation Fund to complete acquisition and improvement of a waste management facility

Revenues by Source

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

Funding by Project Category

Improvement Category	2020	2021	2022	2023	2024	5-Year Total
Cemetery	\$ 210,000	\$ 200,000	\$ 200,000	\$ 190,000	\$ 180,000	\$ 980,000
Drainage	750,000	850,000	850,000	850,000	850,000	4,150,000
Public Buildings	29,215,788	800,000	-	-	-	30,015,788
Sanitation	1,000,000	-	-	-	-	1,000,000
Sewer	19,231,000	17,266,000	16,220,500	15,365,500	10,541,000	78,624,000
Squares & Monuments	727,200	734,472	741,472	741,817	749,235	3,694,196
Streets & Sidewalks	-	450,000	500,000	500,000	500,000	1,950,000
Traffic	1,200,000	-	-	-	-	1,200,000
Water	10,593,000	8,250,000	10,829,000	9,179,000	10,355,000	49,206,000
Other	8,224,212	1,200,000	500,000	500,000	500,000	10,924,212
Total	\$ 71,151,200	\$ 29,750,472	\$ 29,840,972	\$ 27,326,317	\$ 23,675,235	\$ 181,744,196

Cemetery Fund

Forty percent of the Cemetery Fund's lot sale revenue is reserved for Cemetery Improvement projects to ensure perpetual care and maintenance of Savannah's historic cemeteries. Cemetery Improvement projects are sometimes partially subsidized by the General and Preservation Fee Funds, but the 2020 allocations listed below are from the Cemetery Fund. Projects include conservation, land development, improvements and expansion of customer service initiatives.

Funding Source	2020	2021	2022	2023	2024	5-Year Total
Cemetery Fund	210,000	200,000	200,000	190,000	180,000	\$ 980,000

Project Name	Project Category	2020 Adopted
Cemetery Expansion	Cemetery Improvements	\$ 40,000
Cemetery Kiosk System	Cemetery Improvements	\$ 10,000
Cemetery Roadway Improvements	Cemetery Improvements	\$ 15,000
Cemetery Monument Conservation	Cemetery Improvements	\$ 30,000
Colonial Park Lighting	Cemetery Improvements	\$ 100,000
Historic Building Maintenance	Cemetery Improvements	\$ 15,000

Preservation Fee

The Preservation Fee is a funding source dedicated to the preservation and restoration of highly visited areas within the Historic District. Projects funded by the Preservation Fee are most often in the Squares & Monuments Improvements category, but due to a high volume of visitors, historic nature and locations, some Cemetery Improvement projects are also supported by Preservation Fee funds.

Funding Source	2020	2021	2022	2023	2024	5-Year Total
Preservation Fee	727,200	734,472	741,472	741,817	749,235	\$ 3,694,196

Project Name	Project Category	2020 Adopted
Entranceway & Median Improvements	Squares & Monuments	\$ 25,000
Forsyth Park Lighting Upgrades	Squares & Monuments	\$ 400,000
Fountain Conservation	Squares & Monuments	\$ 22,200
Monument Conservation	Squares & Monuments	\$ 50,000
Park, Square, Median & Irrigation Improvements	Squares & Monuments	\$ 30,000
Rousakis Plaza & Riverfront Repairs	Squares & Monuments	\$ 50,000
Square Lighting Upgrades	Squares & Monuments	\$ 25,000
Square Renovation	Squares & Monuments	\$ 75,000
Square Walkway Repairs	Squares & Monuments	\$ 50,000

Garry Patrick

From: Ashley Simpson <ASimpson@Savannahga.Gov>
Sent: Tuesday, July 14, 2020 5:25 PM
Subject: City of Savannah Preservation Fee

Dear Tourism Partner,

On June 11, 2020, the Savannah City Council passed an ordinance to repeal the Preservation Fee. The Preservation Fee was a \$1.00 charge to participants on sightseeing tours previously collected by the City of Savannah to fund capital projects in the historic district, generally including the preservation of monuments and squares. The City will no longer process Preservation Fee returns submitted by tour companies, and asks that returns and payments are not submitted moving forward.

Please contact tourism@savannahga.gov with any questions or concerns.

Thank you,

Ashley L. Simpson

Revenue Director
City of Savannah

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ONE CITY. ONE DIRECTION: FORWARD

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