



# **CITY OF POOLER, GEORGIA**

2020 ADOPTED BUDGET

DECEMBER 16, 2019

**CITY OF POOLER, GEORGIA**

**2020 ADOPTED BUDGET**

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**CITY OF POOLER, GEORGIA**  
2020 BUDGET PRIORITIES AND ISSUES

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**PRIORITIES:**

Meeting demands presented from continued growth into 2020

**ISSUES:**

**Personnel and Employee Benefits Issues:**

- The recommended contribution for the Plan for the upcoming fiscal year, including plan changes, administrative charges and pension statements has increased from \$1,337,082 to \$1,433,587. The new contribution represents 15.29% of the expected payroll of covered employees, versus 15.55% at the previous valuation. Recommended contribution increased \$96,500
- Medical insurance benefits under the current provider were going to increase 11.00% or approximately \$165,000. This increase follows the 2018 and 2019 increases of 17.00% and 19.00% respectively. A request for proposal was issued for employee health benefits. The cost of the new plan represents an increase of 7.30% or approximately \$127,000.

**ASSUMPTIONS:**

No significant changes in the economy during the next 12 months.

**CITY OF POOLER, GEORGIA**  
**GENERAL FUND 2020 BUDGET SUMMARY**

		<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>\$ INC (DEC) OVER PRIOR YEAR BUDGET</u>	<u>% INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>REVENUES</b>						
31	TAXES	16,934,919	16,189,000	17,288,200	1,099,200	
32	LICENSES AND PERMITS	1,353,033	708,000	797,000	89,000	
33	INTERGOVERNMENTAL	495,427	304,000	317,800	13,800	
34	CHARGES FOR SERVICES	3,074,542	2,936,000	2,305,000	(631,000)	
35	FINES AND FORFEITURES	843,510	850,000	900,000	50,000	
36	INTEREST	53,666	40,000	303,000	263,000	
37	CONTRIBUTIONS AND DONATIONS	178,900	30,000	15,000	(15,000)	
38	MISCELLANEOUS	79,889	20,000	25,000	5,000	
	<b>TOTAL REVENUES</b>	<u>23,013,886</u>	<u>21,077,000</u>	<u>21,951,000</u>	<u>874,000</u>	4.15%
<b>EXPENDITURES</b>						
1100	LEGISLATIVE	156,327	164,165	200,075		
1500	GENERAL ADMINISTRATION	2,417,491	2,323,780	2,661,045		
<b>1000</b>	<b>TOTAL GENERAL GOVERNMENT</b>	<u>2,573,818</u>	<u>2,487,945</u>	<u>2,861,120</u>	373,175	15.00%
3200	POLICE	4,866,424	6,092,375	6,339,575		
3500	FIRE	4,472,639	4,649,385	4,923,925		
<b>3000</b>	<b>TOTAL PUBLIC SAFETY</b>	<u>9,339,063</u>	<u>10,741,760</u>	<u>11,263,500</u>	521,740	4.86%
4200	ROADS AND STREETS	2,343,777	2,025,545	2,268,735		
4250	STORM DRAINAGE	911,184	1,343,220	1,063,075		
4500	SOLID WASTE AND RECYCLING	1,460,397	1,572,920	1,676,150		
4900	FACILITIES MAINTENANCE	654,334	438,575	522,045		
<b>4000</b>	<b>TOTAL PUBLIC WORKS</b>	<u>5,369,692</u>	<u>5,380,260</u>	<u>5,530,005</u>	149,745	2.78%
5520	SENIOR CITIZENS CENTER	151,572	191,535	202,675		
<b>5000</b>	<b>HEALTH AND WELFARE</b>	<u>151,572</u>	<u>191,535</u>	<u>202,675</u>	11,140	5.82%
6100	RECREATION	1,605,105	1,641,160	1,671,625		
6200	PARKS	118,679	147,050	140,800		
<b>6000</b>	<b>CULTURE AND RECREATION</b>	<u>1,723,784</u>	<u>1,788,210</u>	<u>1,812,425</u>	24,215	1.35%
7200	BUILDING AND ZONING	543,525	726,235	767,600		
<b>7000</b>	<b>HOUSING AND DEVELOPMENT</b>	<u>543,525</u>	<u>726,235</u>	<u>767,600</u>	41,365	5.70%
<b>8000</b>	<b>DEBT SERVICE</b>	<u>507,382</u>	<u>406,055</u>	<u>313,675</u>	(92,380)	-22.75%
	<b>TOTAL EXPENDITURES</b>	<u>20,208,836</u>	<u>21,722,000</u>	<u>22,751,000</u>	1,029,000	4.74%
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,805,050</u>	<u>(645,000)</u>	<u>(800,000)</u>		
<b>OTHER FINANCING SOURCES</b>						
38.3	DAMAGED PROPERTY RECOVERIES	13,433	-	-		
39.1	INTERFUND TRANSFERS IN	752,945	645,000	800,000		
39.2	SALE OF SURPLUS EQUIPMENT	46,005	-	-		
39.3	GENERAL LONG-TERM DEBT ISSUED	-	-	-		
	<b>OTHER FINANCING SOURCES</b>	<u>812,383</u>	<u>645,000</u>	<u>800,000</u>	155,000	24.03%
<b>OTHER FINANCING (USES)</b>						
61.1	INTERFUND TRANSFERS OUT	<u>(1,630,167)</u>	-	-		
	<b>NET CHANGE IN FUND BALANCE</b>	<u>1,987,266</u>	-	-		

**CITY OF POOLER, GEORGIA**

**GENERAL FUND REVENUE**

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>31 TAXES:</b>					
GENERAL PROPERTY TAXES	\$ 7,603,684	\$ 7,368,000	\$ 7,637,200	\$ 269,200	
GENERAL SALES AND USE TAXES	6,790,037	6,400,000	7,150,000	750,000	
SELECTIVE SALES AND USE TAXES	832,217	840,000	845,000	5,000	
BUSINESS TAXES	1,701,347	1,575,000	1,650,000	75,000	
PENALTIES AND INTEREST	7,634	6,000	6,000	-	
<b>TOTAL TAX REVENUE</b>	<b>16,934,919</b>	<b>16,189,000</b>	<b>17,288,200</b>	<b>1,099,200</b>	<b>6.79%</b>
<b>32 LICENSES AND PERMITS:</b>					
BUSINESS LICENSES	162,575	155,000	160,000	5,000	
NON-BUSINESS LICENSES AND PERMITS	67,531	46,000	47,000	1,000	
REGULATORY FEES	1,122,927	507,000	590,000	83,000	
<b>TOTAL LICENSES AND PERMITS</b>	<b>1,353,033</b>	<b>708,000</b>	<b>797,000</b>	<b>89,000</b>	<b>12.57%</b>
<b>33 INTERGOVERNMENTAL REVENUE:</b>					
FEDERAL GOVERNMENT GRANTS	124,975	-	-	-	
STATE GOVERNMENT GRANTS	272,266	259,000	252,800	(6,200)	
LOCAL GRANTS	98,186	45,000	65,000	20,000	
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>495,427</b>	<b>304,000</b>	<b>317,800</b>	<b>13,800</b>	<b>4.54%</b>
<b>34 CHARGES FOR SERVICES:</b>					
GENERAL GOVERNMENT	739,550	860,500	175,000	(685,500)	
PUBLIC SAFETY	125,859	45,000	50,000	5,000	
STREETS AND PUBLIC IMPROVEMENTS	145,150	45,000	45,000	-	
SANITATION	1,765,010	1,750,000	1,785,000	35,000	
RECREATION	298,973	235,500	250,000	14,500	
<b>TOTAL CHARGES FOR SERVICES</b>	<b>3,074,542</b>	<b>2,936,000</b>	<b>2,305,000</b>	<b>(631,000)</b>	<b>-21.49%</b>
<b>35 FINES AND FORFEITURES:</b>					
COURT REVENUES	843,510	850,000	900,000	50,000	
<b>TOTAL FINES AND FORFEITURES</b>	<b>843,510</b>	<b>850,000</b>	<b>900,000</b>	<b>50,000</b>	<b>5.88%</b>
<b>36 INVESTMENT INCOME:</b>					
INTEREST REVENUE	53,666	40,000	303,000	263,000	
<b>TOTAL INVESTMENT INCOME</b>	<b>53,666</b>	<b>40,000</b>	<b>303,000</b>	<b>263,000</b>	<b>657.50%</b>
<b>37 CONTRIBUTIONS AND DONATIONS:</b>					
CONTRIBUTIONS AND DONATIONS	178,900	30,000	15,000	(15,000)	
<b>TOTAL CONTRIBUTIONS AND DONATIONS</b>	<b>178,900</b>	<b>30,000</b>	<b>15,000</b>	<b>(15,000)</b>	<b>-50.00%</b>
<b>38 MISCELLANEOUS REVENUE:</b>					
RENTS AND ROYALTIES	23,224	20,000	25,000	5,000	25.00%
OTHER MISCELLANEOUS REVENUE	56,665	-	-	-	0.00%
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>79,889</b>	<b>20,000</b>	<b>25,000</b>	<b>5,000</b>	<b>25.00%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 23,013,886</b>	<b>\$ 21,077,000</b>	<b>\$ 21,951,000</b>	<b>\$ 874,000</b>	<b>4.15%</b>

**CITY OF POOLER, GEORGIA**

**GENERAL GOVERNMENT**

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>1100 - LEGISLATIVE</b>				
51 - PERSONNEL SERVICES AND BENEFITS	\$ 115,161	\$ 124,800	\$ 161,150	
52 - PURCHASED SERVICES	31,911	34,515	29,425	
53 - SUPPLIES	9,255	4,850	9,500	
54 - CAPITAL OUTLAY	-	-	-	
<b>TOTAL 1100 - LEGISLATIVE</b>	<u>\$ 156,327</u>	<u>\$ 164,165</u>	<u>\$ 200,075</u>	\$ 35,910 21.87%
<b>1100 - LEGISLATIVE</b>				
1110 - CITY COUNCIL		\$ 43,450	\$ 85,960	
1130 - CITY CLERK		120,715	114,115	
		<u>\$ 164,165</u>	<u>\$ 200,075</u>	

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>1500 - GENERAL ADMINISTRATION</b>				
51 - PERSONNEL SERVICES AND BENEFITS	\$ 1,250,889	1,461,500	1,545,490	
52 - PURCHASED SERVICES	591,757	643,580	759,240	
53 - SUPPLIES	124,143	123,800	195,815	
54 - CAPITAL OUTLAY	450,702	94,900	160,500	
<b>TOTAL 1500 - GENERAL ADMINISTRATION</b>	<u>\$ 2,417,491</u>	<u>\$ 2,323,780</u>	<u>\$ 2,661,045</u>	337,265 14.51%
<b>1500 - GENERAL ADMINISTRATION</b>				
1320 - CITY MANAGER		\$ 444,515	\$ 498,805	
1510 - FINANCIAL ADMINISTRATION		660,170	695,280	
1530 - LAW		24,000	24,500	
1535 - INFORMATION TECHNOLOGY		369,980	371,335	
1540 - HUMAN RESOURCES		270,275	377,430	
1555 - RISK MANAGEMENT		261,500	285,000	
1565 - GENERAL GOVERNMENT BUILDINGS		247,840	363,195	
1595 - GENERAL ADMINISTRATIVE FEES		45,500	45,500	
		<u>\$ 2,323,780</u>	<u>\$ 2,661,045</u>	

**CAPITAL OUTLAY:**

1. Ford Expedition
2. Incode 10 migration
3. Microsoft Office 365 subscription
4. Two notebook computers

**CITY OF POOLER, GEORGIA**

**PUBLIC SAFETY**

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>3200 - POLICE</b>					
51 - PERSONNEL SERVICES AND BENEFITS	\$ 3,660,038	\$ 4,711,300	\$ 4,989,355		
52 - PURCHASED SERVICES	580,188	532,825	549,910		
53 - SUPPLIES	453,691	503,850	609,310		
54 - CAPITAL OUTLAY	172,507	344,400	191,000		
TOTAL 3200 - POLICE	<u>\$ 4,866,424</u>	<u>\$ 6,092,375</u>	<u>\$ 6,339,575</u>	247,200	4.06%
<b>3200 - POLICE</b>					
2650 - MUNICIPAL COURT		\$ 422,200	\$ 366,515		
3200 - POLICE DEPARTMENT		5,670,175	5,973,060		
		<u>\$ 6,092,375</u>	<u>\$ 6,339,575</u>		

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>3500 - FIRE DEPARTMENT</b>					
51 - PERSONNEL SERVICES AND BENEFITS	\$ 3,667,389	\$ 3,852,585	\$ 4,295,370		
52 - PURCHASED SERVICES	287,483	247,675	295,815		
53 - SUPPLIES	483,582	416,125	332,740		
54 - CAPITAL OUTLAY	34,185	133,000	-		
TOTAL 3500 FIRE DEPARTMENT	<u>\$ 4,472,639</u>	<u>\$ 4,649,385</u>	<u>\$ 4,923,925</u>	\$ 274,540	5.90%

**PERSONNEL AND BENEFITS:**

1. Police department budget includes 3 new hires
2. Fire department ended 2019 with 3 additional firefighters; 2020 budget keeps staffing at 60 firefighters

**CAPITAL OUTLAY:**

Police department:

1. One F-150 pickup truck
2. Three Dodge Chargers

Fire department:

1. No capital outlay budgeted in 2020; a new fire truck is planned for 2021

**CITY OF POOLER, GEORGIA**

**PUBLIC WORKS**

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>4200 - ROADS AND STREETS</b>					
51 - PERSONNEL SERVICES AND BENEFITS	\$ 517,107	\$ 497,600	\$ 429,860		
52 - PURCHASED SERVICES	455,399	427,295	421,500		
53 - SUPPLIES	667,471	594,475	663,775		
54 - CAPITAL OUTLAY	577,607	506,175	753,600		
55 - INTERDEPARTMENTAL CHARGES	126,193	-	-		
<b>SUBTOTAL 4200 - HIGHWAYS AND STREETS</b>	<b>2,343,777</b>	<b>2,025,545</b>	<b>2,268,735</b>	\$ 243,190	12.01%
<b>4250 - STORM DRAINAGE</b>					
51 - PERSONNEL SERVICES AND BENEFITS	443,345	402,900	427,350		
52 - PURCHASED SERVICES	255,633	181,170	195,900		
53 - SUPPLIES	52,279	73,550	74,825		
54 - CAPITAL OUTLAY	33,734	685,600	365,000		
55 - INTERDEPARTMENTAL CHARGES	126,193	-	-		
<b>SUBTOTAL 4250 STORM DRAINAGE</b>	<b>911,184</b>	<b>1,343,220</b>	<b>1,063,075</b>	\$ (280,145)	-20.86%
<b>4500 - SOLID WASTE AND RECYCLING</b>					
51 - PERSONNEL SERVICES AND BENEFITS	-	-	-		
52 - PURCHASED SERVICES	1,372,955	1,485,570	1,588,800		
53 - SUPPLIES	87,442	87,350	87,350		
54 - CAPITAL OUTLAY	-	-	-		
55 - INTERDEPARTMENTAL CHARGES	-	-	-		
<b>SUBTOTAL 4500 - SOLID WASTE AND RECYCLING</b>	<b>1,460,397</b>	<b>1,572,920</b>	<b>1,676,150</b>	\$ 103,230	6.56%
<b>4900 - FLEET MAINTENANCE</b>					
51 - PERSONNEL SERVICES AND BENEFITS	280,038	329,300	344,160		
52 - PURCHASED SERVICES	93,795	25,700	108,560		
53 - SUPPLIES	84,700	63,575	69,325		
54 - CAPITAL OUTLAY	69,608	20,000	-		
57 - INTERDEPARTMENTAL CHARGES	126,193	-	-		
<b>SUBTOTAL 4900 FLEET MAINTENANCE</b>	<b>654,334</b>	<b>438,575</b>	<b>522,045</b>	\$ 83,470	19.03%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 5,369,692</b>	<b>\$ 5,380,260</b>	<b>\$ 5,530,005</b>		

**PURCHASED SERVICES:**

1. Effingham County inmate detail moved from 4200 to 4900,
2. Old Town Pooler Quadrant "B" drainage improvements budget in the general fund at \$365,000.
3. Forest Lakes ditch / access easement to be funded with SPLOST

**CAPITAL OUTLAY:**

1. 4200: Local Maintenance Improvement Grant (LMIG) road projects
2. 4200: Asphalt roadwork (non LMIG)
3. 4200: Mast arm upgrade



**CITY OF POOLER, GEORGIA**

**HEALTH AND WELFARE / RECREATION AND PARKS**

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>5520 - SENIOR CITIZENS</b>					
51 - PERSONNEL SERVICES AND BENEFITS	\$ 82,424	\$ 101,700	\$ 95,230		
52 - PURCHASED SERVICES	37,382	25,635	38,545		
53 - SUPPLIES	31,766	31,900	33,900		
54 - CAPITAL OUTLAY	-	32,300	35,000		
<b>TOTAL 5520 SENIOR CITIZENS</b>	<u>\$ 151,572</u>	<u>\$ 191,535</u>	<u>\$ 202,675</u>	11,140	5.82%

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>6100 - RECREATION</b>					
51 - PERSONNEL SERVICES AND BENEFITS	\$ 967,582	\$ 1,053,500	\$ 1,073,260		
52 - PURCHASED SERVICES	310,524	237,460	247,565		
53 - SUPPLIES	313,300	304,800	296,200		
54 - CAPITAL OUTLAY	13,699	45,400	54,600		
<b>TOTAL 6100 - RECREATION</b>	<u>1,605,105</u>	<u>1,641,160</u>	<u>1,671,625</u>	30,465	1.86%
<b>6200 - PARKS</b>					
51 - PERSONNEL SERVICES AND BENEFITS	-	-	-		
52 - PURCHASED SERVICES	28,290	28,550	31,300		
53 - SUPPLIES	90,389	103,500	109,500		
54 - CAPITAL OUTLAY	-	15,000	-		
<b>TOTAL 6200 PARKS</b>	<u>118,679</u>	<u>147,050</u>	<u>140,800</u>	(6,250)	-4.25%
<b>TOTAL RECREATION AND PARKS</b>	<u>\$ 1,723,784</u>	<u>\$ 1,788,210</u>	<u>\$ 1,812,425</u>	24,215	1.35%

**CAPITAL OUTLAY:**

1. 5520: Ford transit van
2. 6100: F-150 truck
3. 6100: Two batting cages at Pooler Park
4. 6100: Double gates at baseball complex

**CITY OF POOLER, GEORGIA**  
**HOUSING AND DEVELOPMENT**

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>7200 - HOUSING AND DEVELOPMENT</b>					
51 - PERSONNEL SERVICES AND BENEFITS	\$ 367,793	\$ 546,900	\$ 591,890		
52 - PURCHASED SERVICES	144,084	100,260	134,860		
53 - SUPPLIES	31,648	18,075	10,850		
54 - CAPITAL OUTLAY	-	61,000	30,000		
TOTAL 7200 BUILDING AND ZONING	<u>\$ 543,525</u>	<u>\$ 726,235</u>	<u>\$ 767,600</u>	41,365	5.70%
<b>7200 - HOUSING AND DEVELOPMENT</b>					
7200 - INSPECTIONS		\$ 438,950	\$ 470,410		
7410 - PLANNING AND ZONING		287,285	297,190		
		<u>\$ 726,235</u>	<u>\$ 767,600</u>		

**PERSONNEL SERVICES AND BENEFITS:**

1. 7410: City Planner position budgeted 12 months vs 6 months in the 2019 budget

**CAPITAL OUTLAY:**

1. 7200: Ford Explorer

**CITY OF POOLER, GEORGIA**

**DEBT SERVICE EXPENDITURES**

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>8000 - DEBT SERVICE</b>				
58 - DEBT SERVICE	<u>507,382</u>	<u>406,055</u>	<u>313,675</u>	<u>(92,380) -22.75%</u>

<u>DEBT OBLIGATION</u>	<u>START DATE</u>	<u>END DATE</u>	<u>INTEREST RATE</u>	<u>BALANCE 12/31/19</u>
FIRE STATION PROJECT	Feb-12	Dec-26	3.26%	356,818
2013 PIERCE IMPEL TRIPLE COMBINATION	Mar-14	Mar-23	3.28%	188,436
2009 PIERCE ARROW XT 100' PLATFORM	Mar-15	Mar-23	3.28%	324,439
(5) FIRE ENGINES	Jan-17	Aug-20	2.59%	701,876
FIRE BREATHING APPARATUS AND TANKS	Apr-17	Apr-27	3.08%	220,876
PLAYGROUND EQUIPMENT	Apr-17	Apr-22	3.90%	37,538
(4) EXPLORERS + (1) TRANSIT VAN	Jul-17	Jul-22	2.78%	127,534
				<u><u>1,957,517</u></u>

**CITY OF POOLER, GEORGIA**

**OTHER FINANCING SOURCES (USES)**

<b>ACCOUNT DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>AMENDED 2019 BUDGET</b>	<b>PROPOSED 2020 BUDGET</b>	<b>INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>38 MISCELLANEOUS INCOME</b>					
REIMBURSEMENTS FOR DAMAGED PROPERTY	\$ 13,433	\$ -	\$ -	\$ -	
<b>39 OTHER FINANCING SOURCES:</b>					
INTERFUND TRANSFERS IN	752,945	645,000	800,000	155,000	
PROCEEDS OF CAPITAL ASSET DISPOSITIONS	46,005	-	-	-	
<b>9000 OTHER FINANCING (USES):</b>					
61 - INTERFUND TRANSFERS OUT	(1,630,167)	-	-	-	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (817,784)</b>	<b>\$ 645,000</b>	<b>\$ 800,000</b>	<b>\$ 155,000</b>	<b>24.03%</b>

**CITY OF POOLER, GEORGIA**  
**HOTEL / MOTEL TAX FUND 2020 BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>AMENDED 2019 BUDGET</b>	<b>PROPOSED 2020 BUDGET</b>	<b>INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>31: TAXES</b>					
HOTEL/MOTEL TAX	1,505,889	1,290,000	1,600,000	310,000	
<b>TOTAL TAX REVENUE</b>	<b>1,505,889</b>	<b>1,290,000</b>	<b>1,600,000</b>	<b>310,000</b>	<b>24.03%</b>
<b>7540 - TOURISM</b>					
POOLER CHAMBER OF COMMERCE	501,963	430,000	533,333	103,333	
TRADE CENTER	250,981	215,000	266,667	51,667	
<b>TOTAL TOURISM EXPENDITURES</b>	<b>752,944</b>	<b>645,000</b>	<b>800,000</b>	<b>155,000</b>	<b>24.03%</b>
<b>9000 - OTHER FINANCING USES</b>					
TRANSFER OUT TO FUND 100	752,945	645,000	800,000	155,000	
<b>TOTAL INTERFUND TRANSFER OUT</b>	<b>752,945</b>	<b>645,000</b>	<b>800,000</b>	<b>155,000</b>	<b>24.03%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**CITY OF POOLER, GEORGIA**

**SPLOST FUND 2020 BUDGET**

<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>REVENUE</b>				
SPLOST - CHATHAM COUNTY	\$ 3,494,393	\$ 3,175,000	\$ 2,000,000	(1,175,000)
INTEREST ON INVESTMENTS	2,594	1,500	12,000	10,500
<b>TOTAL REVENUE</b>	<b>3,496,987</b>	<b>3,176,500</b>	<b>2,012,000</b>	<b>(1,164,500) -36.66%</b>
<b>EXPENDITURES</b>				
TRAFFIC SIGNAL IMPROVEMENTS	70,805	-	-	-
DRAINAGE IMPROVEMENTS	-	-	125,000	125,000
DEBT SERVICE - PRINCIPAL	1,741,884	1,789,156	1,831,875	42,719
DEBT SERVICE - INTEREST	478,541	433,698	387,250	(46,448)
<b>TOTAL EXPENDITURES</b>	<b>2,291,230</b>	<b>2,222,854</b>	<b>2,344,125</b>	<b>121,271 5.46%</b>
CHANGE IN FUND BALANCE	1,205,757	953,646	(332,125)	
BEGINNING FUND BALANCE	<u>(913,630)</u>	<u>292,127</u>	<u>1,412,849</u>	
ENDING FUND BALANCE	<u><u>292,127</u></u>	<u><u>1,245,773</u></u>	<u><u>1,080,724</u></u>	

**NOTES:**

1. Current referendum runs through October 2020
2. Pooler's allocation percentage is 4.5676%,
3. The County is expected to have collected \$370,000,000 through December 2019 at which time distributions to municipalities will be suspended until collections reach \$400,000,000,
4. Collections to municipalities will resume at a rate relative to the total county population in the final 2010 decennial census (7.2192%),
5. Debt service payments are for five fire engines and the municipal complex,
6. Final debt service payment on fire engines is in 2020.
7. Ending fund balance at December 31, 2020 to be used for debt service payments on municipal complex in 2021.

**CITY OF POOLER, GEORGIA**

**WATER AND SEWER FUND 2020 BUDGET SUMMARY**

<b>ACCOUNT DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>AMENDED 2019 BUDGET</b>	<b>PROPOSED 2020 BUDGET</b>	<b>\$ INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	\$ 7,510,546	\$ 7,453,500	\$ 7,844,500		
TOTAL OPERATING REVENUES	<u>7,510,546</u>	<u>7,453,500</u>	<u>7,844,500</u>	391,000	5.25%
<b>OPERATING EXPENSES</b>					
SEWER AND WTPP	4,154,797	3,697,637	3,881,000		
WATER	3,272,825	3,112,661	3,334,605		
TOTAL OPERATING EXPENSES	<u>7,427,622</u>	<u>6,810,298</u>	<u>7,215,605</u>	405,307	5.95%
OPERATING INCOME	<u>82,924</u>	<u>643,202</u>	<u>628,895</u>		
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
INTEREST REVENUE	65,844	50,000	330,000		
DEBT SERVICE - INTEREST	(517,725)	(463,000)	(416,125)		
TOTAL NON-OPERATING REVENUE (EXPENSES)	<u>(451,881)</u>	<u>(413,000)</u>	<u>(86,125)</u>	326,875	-79.15%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	<u>(368,957)</u>	<u>230,202</u>	<u>542,770</u>		
<b>CAPITAL CONTRIBUTIONS</b>					
TAP FEES	838,660	400,000	400,000		
COST RECOVERY FEES	2,791,926	650,000	825,000		
TOTAL CAPITAL CONTRIBUTIONS	<u>3,630,586</u>	<u>1,050,000</u>	<u>1,225,000</u>	175,000	16.67%
<b>NET CHANGE IN FUND EQUITY</b>	<u><u>\$ 3,261,629</u></u>	<u><u>\$ 1,280,202</u></u>	<u><u>\$ 1,767,770</u></u>		

**CITY OF POOLER, GEORGIA**

**WATER AND SEWER FUND OPERATING REVENUE**

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<u>ACCOUNT DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>AMENDED 2019 BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>	<u>\$ INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>OPERATING REVENUES</b>					
34 CHARGES FOR SERVICES:					
WATER CHARGES	\$ 3,343,747	\$ 3,272,500	\$ 3,383,000	\$ 110,500	
SEWER CHARGES	4,098,148	4,119,500	4,391,300	271,800	
MISCELLANEOUS CHARGES	68,651	61,500	70,200	8,700	
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 7,510,546</b>	<b>\$ 7,453,500</b>	<b>\$ 7,844,500</b>	<b>\$ 391,000</b>	<b>5.25%</b>

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NOTES:



**CITY OF POOLER, GEORGIA**

**WATER AND SEWER FUND OPERATING EXPENSES**

<b>ACCOUNT DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>AMENDED 2019 BUDGET</b>	<b>PROPOSED 2020 BUDGET</b>	<b>\$ INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>OPERATING EXPENSES</b>					
4300 - SEWER AND WWTP					
51 - PERSONNEL SERVICES AND BENEFITS	157,439	-	-	-	
52 - PURCHASED SERVICES	1,696,758	1,379,637	1,506,100	126,463	
53 - SUPPLIES	847,250	788,000	844,900	56,900	
54 - CAPITAL OUTLAY	-	-	-	-	
56 - DEPRECIATION	1,453,350	1,530,000	1,530,000	-	
<b>SEWER AND WWTP</b>	<b>4,154,797</b>	<b>3,697,637</b>	<b>3,881,000</b>	<b>183,363</b>	<b>4.96%</b>
4400 - WATER OPERATIONS					
51 - PERSONNEL SERVICES AND BENEFITS	784,687	832,600	903,380	70,780	
52 - PURCHASED SERVICES	700,050	388,050	464,000	75,950	
53 - SUPPLIES	1,395,651	1,114,275	1,181,225	66,950	
54 - CAPITAL OUTLAY	-	376,736	385,000	8,264	
56 - DEPRECIATION	392,437	401,000	401,000	-	
<b>WATER</b>	<b>3,272,825</b>	<b>3,112,661</b>	<b>3,334,605</b>	<b>221,944</b>	<b>7.13%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>7,427,622</b>	<b>6,810,298</b>	<b>7,215,605</b>	<b>405,307</b>	<b>5.95%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>82,924</b>	<b>643,202</b>	<b>628,895</b>	<b>(14,307)</b>	

**NOTES:**

1. EOM has requested a 10% contract increase to operate sewer and the wastewater treatment plant
2. Increase in operating supplies for water operations due to increase in the purchase of water for resale
3. Purchase of water meters accounts for the increase in capital outlay in 4400; should be offset by water meter revenue reported in capital contributions

**CITY OF POOLER, GEORGIA****WATER AND SEWER FUND NON-OPERATING REVENUE (EXPENSE)**

<b>ACCOUNT DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>AMENDED 2019 BUDGET</b>	<b>PROPOSED 2020 BUDGET</b>	<b>\$ INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
36 INVESTMENT INCOME:					
INTEREST REVENUE	65,844	50,000	330,000	280,000	
8000 DEBT SERVICE					
58 - INTEREST EXPENSE	(517,725)	(463,000)	(416,125)	46,875	
<b>TOTAL NON-OPERATING REVENUE (EXPENSE)</b>	<b>(451,881)</b>	<b>(413,000)</b>	<b>(86,125)</b>	<b>326,875</b>	<b>-79.15%</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS</b>	<b>(368,957)</b>	<b>230,202</b>	<b>542,770</b>	<b>312,568</b>	<b>135.78%</b>
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS</b>					
37 CONTRIBUTIONS AND DONATIONS:					
TAP FEES	838,660	400,000	400,000	-	
COST RECOVERY FEES	2,791,926	650,000	825,000	175,000	
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>3,630,586</b>	<b>1,050,000</b>	<b>1,225,000</b>	<b>175,000</b>	<b>16.67%</b>
<b>NET CHANGE IN FUND EQUITY</b>	<b>3,261,629</b>	<b>1,280,202</b>	<b>1,767,770</b>	<b>487,568</b>	

NOTES: