



CITY OF POOLER, GEORGIA

2023 Approved City Budget

CITY OF POOLER, GEORGIA

2023 Proposed Budget

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Priorities

- ✓ Continuing to fund infrastructure projects throughout the City (i.e., roads, drainage, WWTP)

Issues

General

- Inflation
- Fuel costs
- Recession concerns

Personnel and employee benefits

- Payroll and employee benefits are budgeted at \$19,420,200 and represent 48.4% of total annual expenditures.
- Medical insurance benefits increased approximately 18.3% or \$431,110 increasing annual group insurance expenditures to \$2,793,400. Group insurance expenditures represent 51.1% of employee benefit expenditures and 7.0% of total annual expenditures.

Capital asset additions and replacements

- Approximately \$1.27 million invested in capital expenditures.

Assumptions

1. Successful negotiation of the local option sales tax (LOST) certificate of distribution.
2. Annual growth in local option sales tax (LOST) revenue is estimated to be 10.4% compared to the prior year budgeted amount resulting in approximately \$9.5 million. LOST revenue is currently 13.9% ahead of 2021.
3. Total increase in the 2022 net property tax digest was 16.6%. Reassessment of existing real property accounted for 9.7% of the increase and new growth accounted for 6.9% of the increase.
4. The City's current millage rate is 4.263 mills. Property tax revenue is budgeted at \$8.4 million.

CITY OF POOLER, GEORGIA

General Fund 2023 Budget Summary

| | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | <u>% Inc (Dec) Over Prior Year Budget</u> |
|--|---------------------|--------------------------------|---------------------------------|--|---|
| Revenues | | | | | |
| Taxes | \$ 22,999,799 | \$ 23,049,700 | \$ 24,271,000 | \$ 1,221,300 | |
| Licenses and permits | 1,360,347 | 922,750 | 1,172,000 | 249,250 | |
| Intergovernmental | 446,723 | 520,655 | 415,000 | (105,655) | |
| Charges for services | 2,953,470 | 3,098,860 | 3,461,000 | 362,140 | |
| Fines and forfeitures | 878,082 | 900,000 | 850,000 | (50,000) | |
| Interest | 10,655 | 10,000 | 135,000 | 125,000 | |
| Contributions and donations | 1,667,030 | 15,000 | 17,000 | 2,000 | |
| Miscellaneous | 92,033 | 68,390 | 71,000 | 2,610 | |
| Total revenues | <u>30,408,139</u> | <u>28,585,355</u> | <u>30,392,000</u> | <u>1,806,645</u> | 6.32% |
| Expenditures | | | | | |
| General government | 3,260,337 | 4,001,515 | 4,049,225 | 47,710 | |
| Judicial | 417,902 | 419,790 | 485,099 | 65,309 | |
| Public safety | 12,112,556 | 13,893,485 | 14,836,305 | 942,820 | |
| Public works | 5,573,102 | 5,806,870 | 6,933,251 | 1,126,381 | |
| Health and welfare | 142,684 | 159,620 | 200,275 | 40,655 | |
| Recreation and parks | 1,728,302 | 1,949,635 | 1,828,775 | (120,860) | |
| Housing and development | 908,181 | 1,033,860 | 1,417,425 | 383,565 | |
| Debt service | 349,307 | 483,880 | 441,995 | (41,885) | |
| Total expenditures | <u>24,492,371</u> | <u>27,748,655</u> | <u>30,192,350</u> | <u>2,443,695</u> | 8.81% |
| Excess (deficiency) of revenues over (under) expenditures | <u>5,915,768</u> | <u>836,700</u> | <u>199,650</u> | <u>(637,050)</u> | |
| Other financing sources (uses) | | | | | |
| Interfund transfers in | 1,046,206 | 950,000 | 1,075,000 | 125,000 | |
| Damaged property recoveries | 18,449 | - | - | - | |
| Sale of surplus equipment | 139,098 | - | - | - | |
| General long-term debt issued | 54,964 | 2,762,600 | - | (2,762,600) | |
| Interfund transfers out | (3,297,243) | (6,084,110) | (1,274,650) | 4,809,460 | |
| Total other financing sources (uses) | <u>(2,038,526)</u> | <u>(2,371,510)</u> | <u>(199,650)</u> | <u>2,171,860</u> | -91.58% |
| Net change in fund balance | <u>\$ 3,877,242</u> | <u>\$ (1,534,810)</u> | <u>\$ -</u> | <u>\$ 1,534,810</u> | |

NOTES:

CITY OF POOLER, GEORGIA

General Fund Revenues

| <u>Account Description</u> | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | |
|------------------------------------|----------------------|--------------------------------|---------------------------------|--|----------|
| Taxes | | | | | |
| General property taxes | \$ 11,303,876 | \$ 11,478,500 | \$ 11,753,000 | \$ 274,500 | |
| General sales and use taxes | 8,618,039 | 8,608,200 | 9,250,000 | 641,800 | |
| Selective sales and use taxes | 1,092,937 | 985,000 | 1,137,000 | 152,000 | |
| Business taxes | 1,964,460 | 1,966,000 | 2,115,000 | 149,000 | |
| Penalties and interest | 20,487 | 12,000 | 16,000 | 4,000 | |
| Total tax revenue | <u>22,999,799</u> | <u>23,049,700</u> | <u>24,271,000</u> | <u>1,221,300</u> | 5.30% |
| Licenses and permits | | | | | |
| Business licenses | 168,723 | 176,000 | 372,000 | 196,000 | |
| Other business license fees | 41,302 | 26,000 | 30,000 | 4,000 | |
| Zoning and land use permits | 115,701 | 60,000 | 70,000 | 10,000 | |
| Regulatory fees | 1,034,621 | 660,750 | 700,000 | 39,250 | |
| Total licenses and permits | <u>1,360,347</u> | <u>922,750</u> | <u>1,172,000</u> | <u>249,250</u> | 27.01% |
| Intergovernmental revenue | | | | | |
| Federal government grants | (4,443) | 115,655 | - | (115,655) | |
| State government grants | 289,272 | 245,000 | 250,000 | 5,000 | |
| Local grants | 161,894 | 160,000 | 165,000 | 5,000 | |
| Total intergovernmental revenue | <u>446,723</u> | <u>520,655</u> | <u>415,000</u> | <u>(105,655)</u> | -20.29% |
| Charges for services | | | | | |
| General government | 241,478 | 701,360 | 926,000 | 224,640 | |
| Public safety | 202,975 | 65,000 | 70,000 | 5,000 | |
| Sanitation | 2,219,805 | 2,040,000 | 2,185,000 | 145,000 | |
| Recreation | 289,212 | 292,500 | 280,000 | (12,500) | |
| Total charges for services | <u>2,953,470</u> | <u>3,098,860</u> | <u>3,461,000</u> | <u>362,140</u> | 11.69% |
| Fines and forfeitures | | | | | |
| Court revenues | 878,082 | 900,000 | 850,000 | (50,000) | |
| Total fines and forfeitures | <u>878,082</u> | <u>900,000</u> | <u>850,000</u> | <u>(50,000)</u> | -5.56% |
| Investment income | | | | | |
| Interest income | 10,655 | 10,000 | 135,000 | 125,000 | |
| Total investment income | <u>10,655</u> | <u>10,000</u> | <u>135,000</u> | <u>125,000</u> | 1250.00% |
| Contributions and donations | | | | | |
| Contributions and donations | 1,667,030 | 15,000 | 17,000 | 2,000 | |
| Total contributions and donations | <u>1,667,030</u> | <u>15,000</u> | <u>17,000</u> | <u>2,000</u> | 13.33% |
| Miscellaneous revenue | | | | | |
| Rents and royalties | 66,077 | 67,920 | 71,000 | 3,080 | |
| Other miscellaneous revenue | 25,956 | 470 | - | (470) | |
| Total miscellaneous revenue | <u>92,033</u> | <u>68,390</u> | <u>71,000</u> | <u>2,610</u> | 3.82% |
| Total general fund revenue | <u>\$ 30,408,139</u> | <u>\$ 28,585,355</u> | <u>\$ 30,392,000</u> | <u>\$ 1,806,645</u> | 6.32% |

CITY OF POOLER, GEORGIA

General Government

| Account Description | 2021 Actual | Amended 2022 Budget | Proposed 2023 Budget | \$ Inc (Dec) Over Prior Year Budget | |
|--------------------------------------|--------------|------------------------|-------------------------|---|-------|
| 1000 - General government | | | | | |
| 51 - Personnel services and benefits | \$ 1,806,542 | \$ 2,096,130 | \$ 2,146,435 | | |
| 52 - Purchased services | 1,250,230 | 1,593,625 | 1,565,430 | | |
| 53 - Supplies | 203,565 | 311,760 | 337,360 | | |
| Total general government | \$ 3,260,337 | \$ 4,001,515 | \$ 4,049,225 | \$ 47,710 | 1.19% |
| 1000 - General government | | | | | |
| 1110 - City council | \$ 116,728 | \$ 127,870 | \$ 126,780 | | |
| 1130 - City clerk | 133,465 | 169,580 | 208,765 | | |
| 1320 - City manager | 457,657 | 524,170 | 614,375 | | |
| 1510 - Financial administration | 844,159 | 868,510 | 930,805 | | |
| 1530 - Legal administration | 151,128 | 200,500 | 151,700 | | |
| 1535 - Information technology | 266,938 | 614,485 | 706,160 | | |
| 1540 - Human resources | 439,083 | 483,345 | 400,135 | | |
| 1555 - Risk management | 335,561 | 365,000 | 390,000 | | |
| 1565 - General government buildings | 468,401 | 600,625 | 458,205 | | |
| 1595 - General administrative fees | 47,217 | 47,430 | 62,300 | | |
| | \$ 3,260,337 | \$ 4,001,515 | \$ 4,049,225 | | |

NOTES:

CITY OF POOLER, GEORGIA

Municipal Court

| <u>Account Description</u> | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | |
|--------------------------------------|--------------------|--------------------------------|---------------------------------|--|--------|
| 2650 - Municipal Court | | | | | |
| 51 - Personnel services and benefits | \$ 191,953 | \$ 210,690 | \$ 278,215 | | |
| 52 - Purchased services | 193,559 | 206,600 | 205,384 | | |
| 53 - Supplies | 32,390 | 2,500 | 1,500 | | |
| Total municipal court | <u>\$ 417,902</u> | <u>\$ 419,790</u> | <u>\$ 485,099</u> | \$ 65,309 | 15.56% |

NOTES:

Personnel and benefits:

1. Added a municipal court clerk position

CITY OF POOLER, GEORGIA

Public Safety

| <u>Account Description</u> | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> |
|--------------------------------------|----------------------|--------------------------------|---------------------------------|--|
| 3000 - Public Safety | | | | |
| 51 - Personnel services and benefits | \$ 9,901,571 | \$ 11,522,385 | \$ 12,585,045 | |
| 52 - Purchased services | 838,045 | 942,490 | 895,451 | |
| 53 - Supplies | 1,372,940 | 1,428,610 | 1,355,809 | |
| Total public safety | <u>\$ 12,112,556</u> | <u>\$ 13,893,485</u> | <u>\$ 14,836,305</u> | \$ 942,820 6.79% |
| 3000 - Public Safety | | | | |
| 3200 - Police Department | \$ 6,032,383 | \$ 6,965,520 | \$ 7,445,141 | |
| 3500 - Fire Department | 6,080,173 | 6,927,965 | 7,391,164 | |
| | <u>\$ 12,112,556</u> | <u>\$ 13,893,485</u> | <u>\$ 14,836,305</u> | |

NOTES:

Personnel and benefits:

1. Police department includes funding for six positions that are currently vacant
2. Fire department includes funding for five positions that are currently vacant
3. One Firefighter/EMS position was added to the fire department

CITY OF POOLER, GEORGIA

Public Works

| <u>Account Description</u> | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> |
|--------------------------------------|---------------------|--------------------------------|---------------------------------|--|
| 4000 - Public Works | | | | |
| 51 - Personnel services and benefits | \$ 1,350,099 | \$ 1,963,945 | \$ 2,122,005 | |
| 52 - Purchased services | 3,032,266 | 2,764,080 | 3,579,595 | |
| 53 - Supplies | 1,190,737 | 1,078,845 | 1,231,651 | |
| Total public works | <u>\$ 5,573,102</u> | <u>\$ 5,806,870</u> | <u>\$ 6,933,251</u> | \$ 1,126,381 19.40% |
| 4000 - Public Works | | | | |
| 4100 - Public Works Administration | \$ - | \$ 712,500 | \$ 760,515 | |
| 4200 - Roads and streets | 1,872,784 | 1,784,250 | 2,394,145 | |
| 4250 - Storm drainage | 1,017,891 | 861,655 | 895,705 | |
| 4251 - Canal maintenance | 381,634 | 297,815 | 521,816 | |
| 4500 - Solid waste and recycling | 1,803,539 | 1,712,730 | 1,932,550 | |
| 4900 - Fleet maintenance | 497,254 | 437,920 | 428,520 | |
| | <u>\$ 5,573,102</u> | <u>\$ 5,806,870</u> | <u>\$ 6,933,251</u> | |

NOTES:

Purchased services:

1. Roads and streets include \$471,000 for paving and road striping; \$248,000 related to water line projects
2. Canal maintenance includes \$94,000 for canal bank repairs and improvements

CITY OF POOLER, GEORGIA

Health and Welfare

| <u>Account Description</u> | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | |
|--------------------------------------|--------------------|--------------------------------|---------------------------------|--|--------|
| 5520 - Senior Citizens Center | | | | | |
| 51 - Personnel services and benefits | \$ 88,959 | \$ 92,380 | \$ 118,255 | | |
| 52 - Purchased services | 32,816 | 37,890 | 46,970 | | |
| 53 - Supplies | 20,909 | 29,350 | 35,050 | | |
| Total senior citizens center | <u>\$ 142,684</u> | <u>\$ 159,620</u> | <u>\$ 200,275</u> | \$ 40,655 | 25.47% |

NOTES:

CITY OF POOLER, GEORGIA

Recreation and Parks

| <u>Account Description</u> | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> |
|--|---------------------|--------------------------------|---------------------------------|--|
| 6000 - Recreation and Parks | | | | |
| 51 - Personnel services and benefits | \$ 1,047,287 | \$ 1,246,465 | \$ 1,109,140 | |
| 52 - Purchased services | 260,264 | 271,330 | 291,140 | |
| 53 - Supplies | 420,751 | 431,840 | 428,495 | |
| Total recreation and parks | <u>\$ 1,728,302</u> | <u>\$ 1,949,635</u> | <u>\$ 1,828,775</u> | \$ (120,860) -6.20% |
| 6000 - Recreation and Parks | | | | |
| 6100 - Recreation | \$ 1,608,855 | \$ 1,216,410 | \$ 1,199,665 | |
| 6220 - Parks | 119,447 | 733,225 | 629,110 | |
| | <u>\$ 1,728,302</u> | <u>\$ 1,949,635</u> | <u>\$ 1,828,775</u> | |

NOTES:

CITY OF POOLER, GEORGIA

Housing and Development

| Account Description | 2021 Actual | Amended 2022 Budget | Proposed 2023 Budget | \$ Inc (Dec) Over Prior Year Budget | |
|---------------------------------------|-------------|------------------------|-------------------------|---|--------|
| 7000 - Housing and Development | | | | | |
| 51 - Personnel services and benefits | \$ 596,633 | \$ 749,455 | \$ 802,305 | | |
| 52 - Purchased services | 299,796 | 261,745 | 575,470 | | |
| 53 - Supplies | 11,752 | 22,660 | 39,650 | | |
| Total housing and development | \$ 908,181 | \$ 1,033,860 | \$ 1,417,425 | \$ 383,565 | 37.10% |
| 7000 - Housing and Development | | | | | |
| 7200 - Inspections | \$ 300,076 | \$ 325,810 | \$ 425,700 | | |
| 7410 - Planning and Zoning | 519,178 | 570,955 | 824,405 | | |
| 7420 - Code Enforcement | 88,927 | 137,095 | 167,320 | | |
| | \$ 908,181 | \$ 1,033,860 | \$ 1,417,425 | | |

NOTES:

Purchased services:

1. Inspections - permitting review software
2. Planning and Zoning – increase in the number of EOM plan reviews
3. Planning and Zoning – Main Street master plan development

CITY OF POOLER, GEORGIA

Debt Service Expenditures

| Account Description | 2021 Actual | Amended 2022 Budget | Proposed 2023 Budget | \$ Inc (Dec) Over Prior Year Budget | |
|----------------------------|-------------|------------------------|-------------------------|---|--------|
| 8000 - Debt Service | | | | | |
| 58 - Debt Service | \$ 349,307 | \$ 483,880 | \$ 441,995 | \$ (41,885) | -8.66% |

| Debt Obligation | Start Date | End Date | Interest Rate | Balance 12/31/22 |
|--------------------------------------|------------|----------|---------------|---------------------|
| Fire station project | Feb-12 | Dec-26 | 3.26% | \$ 150,275 |
| 2013 Pierce impel triple combination | Mar-14 | Mar-23 | 3.28% | 49,414 |
| 2009 Pierce arrow xt 100' platform | Mar-15 | Mar-23 | 3.28% | 85,102 |
| Fire breathing apparatus and tanks | Apr-17 | Apr-27 | 3.08% | 140,469 |
| (2) 2021 Pierce Enforcer pumpers | Mar-22 | Mar-22 | 3.08% | 1,163,443 |
| | | | | <u>\$ 1,588,703</u> |

NOTES:

CITY OF POOLER, GEORGIA

Other Financing Sources (Uses)

| <u>ACCOUNT DESCRIPTION</u> | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>Inc (Dec) Over Prior Year Budget</u> | |
|--|-----------------------|--------------------------------|---------------------------------|---|---------|
| Other financing sources | | | | | |
| Interfund transfers in | \$ 1,046,206 | \$ 950,000 | \$ 1,075,000 | \$ 125,000 | |
| Reimbursements for damaged property | 18,449 | - | - | - | |
| Proceeds of capital asset dispositions | 139,098 | - | - | - | |
| General long-term debt issued | 54,964 | 2,762,600 | - | (2,762,600) | |
| Other financing uses | | | | | |
| Interfund transfers out | (3,297,243) | (6,084,110) | (1,274,650) | 4,809,460 | |
| Total other financing sources (uses) | <u>\$ (2,038,526)</u> | <u>\$ (2,371,510)</u> | <u>\$ (199,650)</u> | <u>\$ 2,171,860</u> | -91.58% |

NOTES:

1. Transfer in from Accommodation Excise Tax Fund
2. Transfer out to the Local Resources capital projects fund

CITY OF POOLER, GEORGIA

Tree Fund 2023 Budget

| | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | |
|--|---------------------|--------------------------------|---------------------------------|--|--------|
| Revenues | | | | | |
| Private contributions and donations | \$ 1,734,750 | \$ - | \$ - | \$ - | |
| Interest income | 415 | - | 2,400 | 2,400 | |
| Total revenues | <u>1,735,165</u> | <u>-</u> | <u>2,400</u> | <u>2,400</u> | |
| Expenditures | | | | | |
| Parks | 146,503 | 382,000 | 484,000 | 102,000 | |
| Total expenditures | <u>146,503</u> | <u>382,000</u> | <u>484,000</u> | <u>102,000</u> | 26.70% |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,588,662</u> | <u>(382,000)</u> | <u>(481,600)</u> | <u>(99,600)</u> | |
| Other financing sources (uses) | | | | | |
| Interfund transfers in | 437,852 | - | - | - | |
| Total other financing sources (uses) | <u>437,852</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Net change in fund balance | <u>\$ 2,026,514</u> | <u>\$ (382,000)</u> | <u>\$ (481,600)</u> | <u>\$ (99,600)</u> | |

NOTES:

1. Carried forward projects to enlarge the pond, enhance landscaping and add parking lot at Memorial Park. In addition, expenditures for maintenance of tree canopy have been added to the 2023 budget.

CITY OF POOLER, GEORGIA

Accommodation Excise Tax Fund 2023 Budget

| | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | |
|--|--------------------|--------------------------------|---------------------------------|--|--------|
| Revenues | | | | | |
| Accommodations excise tax | \$ 2,092,412 | \$ 1,900,000 | \$ 2,150,000 | \$ 250,000 | |
| Total revenues | <u>2,092,412</u> | <u>1,900,000</u> | <u>2,150,000</u> | <u>250,000</u> | 13.16% |
| Expenditures | | | | | |
| Tourism | 1,046,206 | 950,000 | 1,075,000 | 125,000 | |
| Total expenditures | <u>1,046,206</u> | <u>950,000</u> | <u>1,075,000</u> | <u>125,000</u> | 13.16% |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,046,206</u> | <u>950,000</u> | <u>1,075,000</u> | <u>125,000</u> | |
| Other financing sources (uses) | | | | | |
| Interfund transfers out | (1,046,206) | (950,000) | (1,075,000) | (125,000) | |
| Total other financing sources (uses) | <u>(1,046,206)</u> | <u>(950,000)</u> | <u>(1,075,000)</u> | <u>(125,000)</u> | |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

NOTES:

CITY OF POOLER, GEORGIA

SPLOST Fund 2023 Budget

| | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | |
|---------------------------|---------------------|--------------------------------|---------------------------------|--|---------|
| Revenue | | | | | |
| SPLOST | \$ 6,225,171 | \$ 6,200,000 | \$ 6,200,000 | \$ - | |
| Interest income | 1,885 | 2,000 | 18,600 | 16,600 | |
| Total revenue | <u>6,227,056</u> | <u>6,202,000</u> | <u>6,218,600</u> | <u>16,600</u> | 0.27% |
| Expenditures | | | | | |
| Public safety | - | 1,166,170 | 123,500 | (1,042,670) | |
| Roads and streets | 258,831 | 774,400 | 166,100 | (608,300) | |
| Storm drainage | 2,394,387 | 648,770 | 278,400 | (370,370) | |
| Recreation | 32,703 | 156,960 | 2,946,100 | 2,789,140 | |
| Debt service | 1,499,527 | 1,499,530 | - | (1,499,530) | |
| Total expenditures | <u>4,185,448</u> | <u>4,245,830</u> | <u>3,514,100</u> | <u>(731,730)</u> | -17.23% |
| Change in fund balance | <u>\$ 2,041,608</u> | <u>\$ 1,956,170</u> | <u>\$ 2,704,500</u> | <u>\$ 748,330</u> | |

NOTES:

1. Current referendum (SPLOST VII) runs October 1, 2020 through September 30, 2026; estimated proceeds are \$25,644,300,
2. The SPLOST fund reports project length budgets,
3. The following table summarizes outstanding project commitments:

Project commitments in progress:

| | <u>Project Commitment</u> | <u>Project Expenditures</u> | <u>Remaining Commitment</u> |
|----------------------------|-------------------------------|---------------------------------|---------------------------------|
| Jimmy Deloach fire station | \$ 1,272,540 | \$ 1,149,040 | \$ 123,500 |
| Quacco Road widening | 874,415 | 708,315 | 166,100 |
| Pipemakers canal | 2,370,140 | 2,091,740 | 278,400 |
| Tennis complex | 3,033,100 | 87,000 | 2,946,100 |
| | <u>\$ 7,550,195</u> | <u>\$ 4,036,095</u> | <u>\$ 3,514,100</u> |

CITY OF POOLER, GEORGIA

Local Resources Capital Projects Fund 2023 Budget

| | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | <u>% Inc (Dec) Over Prior Year Budget</u> |
|----------------------------|--------------------|--------------------------------|---------------------------------|--|---|
| Inflows | | | | | |
| Transfers from other funds | \$ 2,859,391 | \$ 6,084,110 | \$ 1,274,650 | \$ (4,809,460) | |
| Total inflows | <u>2,859,391</u> | <u>6,084,110</u> | <u>1,274,650</u> | <u>(4,809,460)</u> | -79.05% |
| Outflows | | | | | |
| General administration | 306,206 | 59,000 | 474,100 | 415,100 | |
| Public safety | 1,824,748 | 3,359,125 | 140,000 | (3,219,125) | |
| Public works | 717,048 | 2,221,080 | 622,850 | (1,598,230) | |
| Recreation | 11,389 | 444,905 | 37,700 | (407,205) | |
| Total outflows | <u>2,859,391</u> | <u>6,084,110</u> | <u>1,274,650</u> | <u>(4,809,460)</u> | -79.05% |
| Change in fund balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

NOTES:

General administration:

| | | | |
|-----------------------------|----------------|---------------|----------------|
| Audio/video equipment | \$ 11,015 | \$ - | \$ - |
| Vehicle | 46,305 | - | 58,000 |
| Computer equipment/software | 42,182 | 59,000 | 14,100 |
| Other equipment | 19,282 | - | 12,000 |
| Buildings and improvements | - | - | 390,000 |
| Real property | 187,422 | - | - |
| | <u>306,206</u> | <u>59,000</u> | <u>474,100</u> |

Public safety:

| | | | |
|-----------------|------------------|------------------|----------------|
| Vehicle(s) | 150,748 | 415,145 | - |
| Fire trucks | 1,674,000 | 1,275,700 | - |
| Radios - E911 | - | 1,486,900 | - |
| Other equipment | - | 181,380 | 140,000 |
| | <u>1,824,748</u> | <u>3,359,125</u> | <u>140,000</u> |

Public works:

| | | | |
|---------------------------------|----------------|------------------|----------------|
| Street and road projects | 255,943 | 1,822,210 | 550,000 |
| Drainage and canal improvements | - | 49,000 | 72,850 |
| Buildings | 116,214 | 303,870 | - |
| Vehicle(s) | 150,240 | 34,000 | - |
| Heavy equipment | 78,661 | - | - |
| Other equipment | 115,990 | 12,000 | - |
| | <u>717,048</u> | <u>2,221,080</u> | <u>622,850</u> |

Recreation:

| | | | |
|-----------------|---------------|----------------|---------------|
| Vehicle | - | 66,000 | - |
| Other equipment | 11,389 | 378,905 | 37,700 |
| | <u>11,389</u> | <u>444,905</u> | <u>37,700</u> |

| | | | |
|---------------|---------------------|---------------------|---------------------|
| Totals | <u>\$ 2,859,391</u> | <u>\$ 6,084,110</u> | <u>\$ 1,274,650</u> |
|---------------|---------------------|---------------------|---------------------|

CITY OF POOLER, GEORGIA

Water and Sewer Fund 2023 Budget Summary

| | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | |
|--|---------------------|--------------------------------|---------------------------------|--|---------|
| Operating revenues | | | | | |
| Charges for services | \$ 10,246,705 | \$ 9,792,498 | \$ 10,051,533 | | |
| Total operating revenues | <u>10,246,705</u> | <u>9,792,498</u> | <u>10,051,533</u> | \$ 259,035 | 2.65% |
| Operating expenses | | | | | |
| Sewer and WWTP | 4,767,693 | 5,213,914 | 5,706,315 | | |
| Water | 3,851,749 | 4,132,584 | 4,216,518 | | |
| Total operating expenses | <u>8,619,442</u> | <u>9,346,498</u> | <u>9,922,833</u> | 576,335 | 6.17% |
| Operating income | <u>1,627,263</u> | <u>446,000</u> | <u>128,700</u> | | |
| Non-operating revenue (expense) | | | | | |
| Interest income | 15,347 | 15,000 | 71,300 | | |
| Interest expense | (687,070) | (461,000) | (200,000) | | |
| Insurance recoveries | 624,733 | - | - | | |
| Total Non-operating revenue (expense) | <u>(46,990)</u> | <u>(446,000)</u> | <u>(128,700)</u> | 317,300 | -71.14% |
| Income before capital contributions | <u>1,580,273</u> | <u>-</u> | <u>-</u> | | |
| Capital contributions | | | | | |
| Tap fees | 704,750 | 250,000 | 350,000 | | |
| Capital cost recovery fees | 2,443,899 | 905,900 | 2,538,810 | | |
| Total capital contributions | <u>3,148,649</u> | <u>1,155,900</u> | <u>2,888,810</u> | 1,732,910 | 149.92% |
| Net change in net position | <u>\$ 4,728,922</u> | <u>\$ 1,155,900</u> | <u>\$ 2,888,810</u> | | |

NOTES:

CITY OF POOLER, GEORGIA

Water and Sewer Fund 2023 Budget Detail

| | <u>2021 Actual</u> | <u>Amended 2022 Budget</u> | <u>Proposed 2023 Budget</u> | <u>\$ Inc (Dec) Over Prior Year Budget</u> | |
|--|---------------------|--------------------------------|---------------------------------|--|---------|
| Operating revenues | | | | | |
| Charges for services: | | | | | |
| Water charges | \$ 4,407,013 | \$ 4,052,500 | \$ 4,250,500 | \$ 198,000 | |
| Sewer charges | 5,727,592 | 5,647,998 | 5,684,533 | 36,535 | |
| Miscellaneous charges | 112,100 | 92,000 | 116,500 | 24,500 | |
| Total operating revenue | <u>10,246,705</u> | <u>9,792,498</u> | <u>10,051,533</u> | <u>259,035</u> | 2.65% |
| Operating expenses | | | | | |
| 4300 - Sewer and WWTP | | | | | |
| 52 - Purchased services | 1,470,150 | 1,531,574 | 1,977,950 | 446,376 | |
| 53 - Supplies | 1,912,067 | 1,901,660 | 1,965,150 | 63,490 | |
| 55 - Interfund charges | - | 250,680 | 263,215 | 12,535 | |
| 56 - Depreciation | 1,385,476 | 1,530,000 | 1,500,000 | (30,000) | |
| Total sewer and WWTP | <u>4,767,693</u> | <u>5,213,914</u> | <u>5,706,315</u> | <u>492,401</u> | 9.44% |
| 4400 - Water operations | | | | | |
| 51 - Personnel services and benefits | 951,695 | 800,820 | 820,645 | 19,825 | |
| 52 - Purchased services | 424,357 | 681,579 | 560,020 | (121,559) | |
| 53 - Supplies | 2,032,038 | 1,998,505 | 2,122,638 | 124,133 | |
| 55 - Interfund charges | - | 250,680 | 263,215 | 12,535 | |
| 56 - Depreciation | 443,659 | 401,000 | 450,000 | 49,000 | |
| Total water operations | <u>3,851,749</u> | <u>4,132,584</u> | <u>4,216,518</u> | <u>83,934</u> | 2.03% |
| Total operating expenses | <u>8,619,442</u> | <u>9,346,498</u> | <u>9,922,833</u> | <u>576,335</u> | 6.17% |
| Operating income | <u>1,627,263</u> | <u>446,000</u> | <u>128,700</u> | <u>(317,300)</u> | |
| Non-operating revenue (expense) | | | | | |
| Interest income | 15,347 | 15,000 | 71,300 | 56,300 | |
| Interest expense | (687,070) | (461,000) | (200,000) | 261,000 | |
| Insurance recoveries | 624,733 | - | - | - | |
| Total Non-operating revenue (expense) | <u>(46,990)</u> | <u>(446,000)</u> | <u>(128,700)</u> | <u>317,300</u> | -71.14% |
| Income before capital contributions | <u>1,580,273</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Capital contributions | | | | | |
| Tap fees | 704,750 | 250,000 | 350,000 | 100,000 | |
| Capital cost recovery fees | 2,443,899 | 905,900 | 2,538,810 | 1,632,910 | |
| Total capital contributions | <u>3,148,649</u> | <u>1,155,900</u> | <u>2,888,810</u> | <u>1,732,910</u> | 149.92% |
| Net change in net position | <u>\$ 4,728,922</u> | <u>\$ 1,155,900</u> | <u>\$ 2,888,810</u> | <u>\$ 1,732,910</u> | |

NOTES:

1. Completion date for wastewater treatment plant expansion has been revised to December 2023
2. Completion date for the Savannah Quarters force main project has been revised to August 2023
3. East Highway 80 12" water main replacement