

## RESOLUTION

**WHEREAS**, the City of Pooler has prepared and submitted to the Governing Authority a budget for the year beginning January 1, 2021 and ending December 31, 2021, and

**WHEREAS**, the Mayor and Council of the City of Pooler have studied and revised the proposed budget, it is considered in the best interest of the citizens of the City of Pooler to adopt it.

**THEREFORE, BE IT RESOLVED** by the Mayor and Council of the City of Pooler, that the budget attached hereto and made a part of hereof for the year beginning January 1, 2021 and ending December 31, 2021, is approved.

First Reading: DEC. 7, 2020 — PASSED

Second Reading: DEC. 21, 2020 — PASSED

Approved by the Mayor and Council of Pooler on the 21<sup>th</sup> day of December, 2020.

  
\_\_\_\_\_  
Rebecca C. Benton, Mayor

Attested by:

  
\_\_\_\_\_  
City Clerk



# **CITY OF POOLER, GEORGIA**

**2021 PROPOSED BUDGET**

**DECEMBER 7, 2020**

**CITY OF POOLER, GEORGIA**  
**2021 PROPOSED BUDGET**  
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**CITY OF POOLER, GEORGIA**  
**2021 BUDGET PRIORITIES AND ISSUES**

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**PRIORITIES:**

Meeting demands presented by the COVID-19 pandemic and continued growth into 2021

**ISSUES:**

**Personnel and Employee Benefits Issues:**

- New public safety, public works and code enforcement employees will add approximately \$600,000 to the City's payroll.
- The recommended annual contribution for the City's retirement plan for the 2021 has increased from \$1,433,587 to \$1,819,389. The new contribution represents 18.64% of the expected payroll of covered employees, versus 15.29% at the previous valuation. Recommended contribution increased \$385,802 or 26.91%.
- Medical insurance benefits will increase approximately 2.30% and along with additional employees will result in an increase of approximately \$125,000.

**ASSUMPTIONS:**

1. Annual local option sales tax (LOST) revenue is estimated to be around the 2019 annual amount, LOST is currently 4.16% below the comparative 2019 amount,
2. A 7.30% increase in the gross tax digest,
3. A 1.00 mil increase in the City's millage rate which is currently 3.651.

**CITY OF POOLER, GEORGIA**  
**GENERAL FUND 2021 BUDGET SUMMARY**

	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>\$ INC (DEC) OVER PRIOR YEAR BUDGET</u>	<u>% INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>REVENUES</b>					
31 TAXES	\$ 18,037,939	\$ 17,288,200	\$ 20,300,465	\$ 3,012,265	
32 LICENSES AND PERMITS	1,015,375	797,000	797,500	500	
33 INTERGOVERNMENTAL	401,148	1,704,600	395,000	(1,309,600)	
34 CHARGES FOR SERVICES	2,678,630	2,305,000	2,325,000	20,000	
35 FINES AND FORFEITURES	919,640	900,000	850,000	(50,000)	
36 INTEREST	299,852	303,000	100,000	(203,000)	
37 CONTRIBUTIONS AND DONATIONS	185,955	15,000	15,000	-	
38 MISCELLANEOUS	29,253	25,000	25,000	-	
<b>TOTAL REVENUES</b>	<u>23,567,792</u>	<u>23,337,800</u>	<u>24,807,965</u>	<u>1,470,165</u>	6.30%
<b>EXPENDITURES</b>					
1000 TOTAL GENERAL GOVERNMENT	3,008,202	3,243,350	3,362,700	119,350	
2000 JUDICIAL	396,675	368,515	384,350	15,835	
3000 TOTAL PUBLIC SAFETY	10,595,714	11,653,200	12,215,875	562,675	
4000 TOTAL PUBLIC WORKS	5,752,441	6,332,256	6,318,420	(13,836)	
5000 HEALTH AND WELFARE	186,064	202,675	170,590	(32,085)	
6000 RECREATION AND PARKS	1,738,541	1,992,765	1,874,725	(118,040)	
7000 HOUSING AND DEVELOPMENT	682,843	767,600	885,755	118,155	
8000 DEBT SERVICE	408,240	313,675	315,550	1,875	
<b>TOTAL EXPENDITURES</b>	<u>22,768,720</u>	<u>24,874,036</u>	<u>25,527,965</u>	<u>653,929</u>	2.63%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>799,072</u>	<u>(1,536,236)</u>	<u>(720,000)</u>		
<b>OTHER FINANCING SOURCES</b>					
38.3 DAMAGED PROPERTY RECOVERIES	12,766	-	-	-	
39.1 INTERFUND TRANSFERS IN	886,353	800,000	720,000	(80,000)	
39.2 SALE OF SURPLUS EQUIPMENT	10,313	-	-	-	
OTHER FINANCING SOURCES	<u>909,432</u>	<u>800,000</u>	<u>720,000</u>	<u>(80,000)</u>	-10.00%
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 1,708,504</u>	<u>\$ (736,236)</u>	<u>\$ -</u>		

**CITY OF POOLER, GEORGIA**

**GENERAL FUND REVENUE**

<b>ACCOUNT DESCRIPTION</b>	<b>2019 ACTUAL</b>	<b>AMENDED 2020 BUDGET</b>	<b>PROPOSED 2021 BUDGET</b>	<b>INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>31 TAXES:</b>					
GENERAL PROPERTY TAXES	\$ 8,093,139	\$ 7,637,200	\$ 10,574,465	\$ 2,937,265	
GENERAL SALES AND USE TAXES	7,257,870	7,150,000	7,100,000	(50,000)	
SELECTIVE SALES AND USE TAXES	858,477	845,000	865,000	20,000	
BUSINESS TAXES	1,820,967	1,650,000	1,755,000	105,000	
PENALTIES AND INTEREST	7,486	6,000	6,000	-	
<b>TOTAL TAX REVENUE</b>	<b>18,037,939</b>	<b>17,288,200</b>	<b>20,300,465</b>	<b>3,012,265</b>	<b>17.42%</b>
<b>32 LICENSES AND PERMITS:</b>					
BUSINESS LICENSES	190,885	160,000	160,000	-	
NON-BUSINESS LICENSES AND PERMITS	56,122	47,000	50,000	3,000	
REGULATORY FEES	768,368	590,000	587,500	(2,500)	
<b>TOTAL LICENSES AND PERMITS</b>	<b>1,015,375</b>	<b>797,000</b>	<b>797,500</b>	<b>500</b>	<b>0.06%</b>
<b>33 INTERGOVERNMENTAL REVENUE:</b>					
FEDERAL GOVERNMENT GRANTS	1,239	1,386,800	-	(1,386,800)	
STATE GOVERNMENT GRANTS	259,742	252,800	245,000	(7,800)	
LOCAL GRANTS	140,167	65,000	150,000	85,000	
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>401,148</b>	<b>1,704,600</b>	<b>395,000</b>	<b>(1,309,600)</b>	<b>-76.83%</b>
<b>34 CHARGES FOR SERVICES:</b>					
GENERAL GOVERNMENT	196,396	175,000	175,000	-	
PUBLIC SAFETY	68,541	50,000	50,000	-	
STREETS AND PUBLIC IMPROVEMENTS	182,788	45,000	-	(45,000)	
SANITATION	1,922,117	1,785,000	1,850,000	65,000	
RECREATION	308,788	250,000	250,000	-	
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,678,630</b>	<b>2,305,000</b>	<b>2,325,000</b>	<b>20,000</b>	<b>0.87%</b>
<b>35 FINES AND FORFEITURES:</b>					
COURT REVENUES	919,640	900,000	850,000	(50,000)	
<b>TOTAL FINES AND FORFEITURES</b>	<b>919,640</b>	<b>900,000</b>	<b>850,000</b>	<b>(50,000)</b>	<b>-5.56%</b>
<b>36 INVESTMENT INCOME:</b>					
INTEREST REVENUE	299,852	303,000	100,000	(203,000)	
<b>TOTAL INVESTMENT INCOME</b>	<b>299,852</b>	<b>303,000</b>	<b>100,000</b>	<b>(203,000)</b>	<b>-67.00%</b>
<b>37 CONTRIBUTIONS AND DONATIONS:</b>					
CONTRIBUTIONS AND DONATIONS	185,955	15,000	15,000	-	
<b>TOTAL CONTRIBUTIONS AND DONATIONS</b>	<b>185,955</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.00%</b>
<b>38 MISCELLANEOUS REVENUE:</b>					
RENTS AND ROYALTIES	26,092	25,000	25,000	-	
OTHER MISCELLANEOUS REVENUE	3,161	-	-	-	
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>29,253</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 23,567,792</b>	<b>\$ 23,337,800</b>	<b>\$ 24,807,965</b>	<b>\$ 1,470,165</b>	<b>6.30%</b>

**CITY OF POOLER, GEORGIA**

**GENERAL GOVERNMENT**

<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>1000 - GENERAL GOVERNMENT</b>				
51 - PERSONNEL SERVICES AND BENEFITS	\$ 1,694,949	\$ 1,706,640	\$ 1,848,575	
52 - PURCHASED SERVICES	744,627	1,118,865	1,172,385	
53 - SUPPLIES	236,247	242,345	180,740	
54 - CAPITAL OUTLAY	332,379	175,500	161,000	
<b>TOTAL 1000 - GENERAL GOVERNMENT</b>	<u>\$ 3,008,202</u>	<u>\$ 3,243,350</u>	<u>\$ 3,362,700</u>	119,350 3.68%
<b>1000 - GENERAL GOVERNMENT</b>				
1110 - CITY COUNCIL	\$ 63,869	\$ 110,260	\$ 93,290	
1130 - CITY CLERK	261,772	114,115	157,125	
1320 - CITY CITY MANAGER	440,780	499,905	520,685	
1510 - FINANCIAL ADMINISTRATION	682,248	711,880	767,220	
1530 - LAW	25,363	250,500	250,500	
1535 - INFORMATION TECHNOLOGY	285,546	371,335	342,755	
1540 - HUMAN RESOURCES	223,258	377,430	382,160	
1555 - RISK MANAGEMENT	286,701	285,000	387,250	
1565 - GENERAL GOVERNMENT BUILDINGS	690,116	477,425	406,715	
1595 - GENERAL ADMINISTRATIVE FEES	48,549	45,500	55,000	
	<u>\$ 3,008,202</u>	<u>\$ 3,243,350</u>	<u>\$ 3,362,700</u>	

**CAPITAL OUTLAY:**

1. Ford F-150
2. Microsoft Office 365 subscriptions
3. File sharing software
4. Time and attendance software
5. Fixed asset and project accounting software

**CITY OF POOLER, GEORGIA**

**MUNICIPAL COURT**

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<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>2650 - MUNICIPAL COURT</b>					
51 - PERSONNEL SERVICES AND BENEFITS	\$ 178,533	\$ 190,085	\$ 199,950		
52 - PURCHASED SERVICES	216,625	174,400	179,000		
53 - SUPPLIES	1,517	4,030	5,400		
TOTAL 2650 - MUNICIPAL COURT	<u>\$ 396,675</u>	<u>\$ 368,515</u>	<u>\$ 384,350</u>	\$ 15,835	4.30%

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NOTES:



**CITY OF POOLER, GEORGIA**

**PUBLIC SAFETY**

<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>3000 - PUBLIC SAFETY</b>					
51 - PERSONNEL SERVICES AND BENEFITS	\$ 8,384,963	\$ 9,094,640	\$ 10,149,390		
52 - PURCHASED SERVICES	589,413	673,325	884,675		
53 - SUPPLIES	966,988	938,020	1,181,810		
54 - CAPITAL OUTLAY	654,350	947,215	-		
TOTAL 3000 PUBLIC SAFETY	<u>\$ 10,595,714</u>	<u>\$ 11,653,200</u>	<u>\$ 12,215,875</u>	562,675	4.83%
<b>3000 - PUBLIC SAFETY</b>					
3200 - POLICE DEPARTMENT	\$ 5,437,166	\$ 6,182,060	\$ 6,521,520		
3500 - FIRE DEPARTMENT	5,158,548	5,471,140	5,694,355		
	<u>\$ 10,595,714</u>	<u>\$ 11,653,200</u>	<u>\$ 12,215,875</u>		

**PERSONNEL AND BENEFITS:**

1. Police department budget includes 5 new hires
2. Fire department plans to add 12 firefighters in the last quarter of 2021 bringing total personnel to 72 by the end of 2021

**CAPITAL OUTLAY:**

Police department:

1. Six (6) Ford Explorers

Fire department:

1. Station No. 5 to be completed in late 2021
2. Breathing air cascade system

*Note: capital outlay to be funded with SPLOST proceeds = \$1,128,000*

**CITY OF POOLER, GEORGIA**

**PUBLIC WORKS**

<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>4000 - PUBLIC WORKS</b>				
51 - PERSONNEL SERVICES AND BENEFITS	\$ 1,223,311	\$ 1,201,370	\$ 1,452,350	
52 - PURCHASED SERVICES	2,322,349	2,579,330	2,665,220	
53 - SUPPLIES	959,178	895,275	1,134,350	
54 - CAPITAL OUTLAY	1,247,603	1,656,281	1,066,500	
<b>TOTAL 4000 PUBLIC WORKS</b>	<b>\$ 5,752,441</b>	<b>\$ 6,332,256</b>	<b>\$ 6,318,420</b>	<b>(13,836) -0.22%</b>
<b>4000 - PUBLIC WORKS</b>				
4200 - ROADS AND STREETS	\$ 1,846,077	\$ 2,801,935	\$ 2,320,690	
4250 - STORM DRAINAGE	1,878,405	1,332,126	981,720	
4251 - CANAL MAINTENANCE	-	-	407,225	
4500 - SOLID WASTE AND RECYCLING	1,563,108	1,676,150	1,697,800	
4900 - FLEET MAINTENANCE	464,851	522,045	910,985	
	<b>\$ 5,752,441</b>	<b>\$ 6,332,256</b>	<b>\$ 6,318,420</b>	

**GENERAL:**

1. New canal maintenance department

**PERSONNEL AND BENEFITS:**

1. Storm drainage budget includes 3 new hires
2. Canal maintenance includes 1 new hire

**CAPITAL OUTLAY (\$1,066,500 funded by the general fund):**

3. 4200: Mast arm upgrade
4. 4200: LMIG road improvements (offset with state grant revenue)
5. 4250: Hauling trailer
6. 4250: Ford F-350
7. 4250: Ford F-150
8. 4251: Tractor
9. 4251: Mower
10. 4900: Maintenance shop
11. 4900: Two (2) F-250

**CAPITAL OUTLAY (\$2,854,500 funded by the SPLOST fund):**

1. 4200: LMIG road improvements (matching requirement)
2. 4200: Other (non LMIG) road improvements
3. 4250: Dump truck (heavy drainage equipment)
4. 4250: CAT 315 excavator
5. 4251: Governor Treutlen outfall
6. 4251: Pipemakers canal
7. 4251: Yancey 323 excavator
8. 4251: CAT 930 wheel loader

**CITY OF POOLER, GEORGIA**

**HEALTH AND WELFARE**

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<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>5520 - SENIOR CITIZENS</b>				
51 - PERSONNEL SERVICES AND BENEFITS	\$ 88,887	\$ 95,230	\$ 92,840	
52 - PURCHASED SERVICES	21,964	38,545	43,500	
53 - SUPPLIES	32,919	33,900	34,250	
54 - CAPITAL OUTLAY	42,294	35,000	-	
<b>TOTAL 5520 SENIOR CITIZENS</b>	<u>\$ 186,064</u>	<u>\$ 202,675</u>	<u>\$ 170,590</u>	(32,085) -15.83%

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NOTES:

**CITY OF POOLER, GEORGIA**

**RECREATION AND PARKS**

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<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>6000 - RECREATION AND PARKS</b>				
51 - PERSONNEL SERVICES AND BENEFITS	\$ 1,009,428	\$ 1,073,260	\$ 1,151,910	
52 - PURCHASED SERVICES	288,804	459,205	271,515	
53 - SUPPLIES	395,762	405,700	424,700	
54 - CAPITAL OUTLAY	44,547	54,600	26,600	
TOTAL 6000 RECREATION AND PARKS	<u>\$ 1,738,541</u>	<u>\$ 1,992,765</u>	<u>\$ 1,874,725</u>	(118,040) -5.92%
<b>6000 - RECREATION AND PARKS</b>				
6100 - RECREATION	\$ 1,620,516	\$ 1,851,965	\$ 1,736,675	
6220 - PARKS	118,025	140,800	138,050	
	<u>\$ 1,738,541</u>	<u>\$ 1,992,765</u>	<u>\$ 1,874,725</u>	

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**CAPITAL OUTLAY:**

1. 6100: Two batting cages at Pooler Park
2. 6100: Double gates at baseball complex

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

<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>7000 - HOUSING AND DEVELOPMENT</b>				
51 - PERSONNEL SERVICES AND BENEFITS	\$ 481,087	\$ 591,890	\$ 617,010	
52 - PURCHASED SERVICES	135,386	134,860	251,345	
53 - SUPPLIES	16,504	10,850	17,400	
54 - CAPITAL OUTLAY	49,866	30,000	-	
<b>TOTAL 7000 HOUSING AND DEVELOPMENT</b>	<b>\$ 682,843</b>	<b>\$ 767,600</b>	<b>\$ 885,755</b>	<b>118,155 15.39%</b>
<b>7000 - HOUSING AND DEVELOPMENT</b>				
7200 - INSPECTIONS	\$ 411,645	\$ 470,410	\$ 321,545	
7410 - PLANNING AND ZONING	244,896	297,190	434,920	
7450 - CODE ENFORCEMENT	26,302	-	129,290	
	<b>\$ 682,843</b>	<b>\$ 767,600</b>	<b>\$ 885,755</b>	

**GENERAL:**

1. New code enforcement department

**PERSONNEL AND BENEFITS:**

1. Code enforcement budget includes 2 employees

**CITY OF POOLER, GEORGIA**  
**DEBT SERVICE EXPENDITURES**

<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>8000 - DEBT SERVICE</b>					
58 - DEBT SERVICE	<u>\$ 408,240</u>	<u>\$ 313,675</u>	<u>\$ 315,550</u>	<u>\$ 1,875</u>	0.60%

<u>DEBT OBLIGATION</u>	<u>START DATE</u>	<u>END DATE</u>	<u>INTEREST RATE</u>	<u>BALANCE 12/31/20</u>
FIRE STATION PROJECT	Feb-12	Dec-26	3.26%	\$ 290,195
2013 PIERCE IMPEL TRIPLE COMBINATION	Mar-14	Mar-23	3.28%	147,890
2009 PIERCE ARROW XT 100' PLATFORM	Mar-15	Mar-23	3.28%	254,655
FIRE BREATHING APPARATUS AND TANKS	Apr-17	Apr-27	3.08%	195,735
PLAYGROUND EQUIPMENT	Apr-17	Apr-22	3.90%	23,190
(4) EXPLORERS + (1) TRANSIT VAN	Jul-17	Jul-22	2.78%	82,875
				<u>\$ 994,540</u>

**CITY OF POOLER, GEORGIA**  
**OTHER FINANCING SOURCES (USES)**

<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
<b>38 MISCELLANEOUS INCOME</b>					
REIMBURSEMENTS FOR DAMAGED PROPERTY	\$ 12,766	\$ -	\$ -	\$ -	
<b>39 OTHER FINANCING SOURCES:</b>					
INTERFUND TRANSFERS IN	886,353	800,000	720,000	(80,000)	
PROCEEDS OF CAPITAL ASSET DISPOSITIONS	10,313	-	-	-	
<b>9000 OTHER FINANCING (USES):</b>					
61 - INTERFUND TRANSFERS OUT	-	-	-	-	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 909,432</u>	<u>\$ 800,000</u>	<u>\$ 720,000</u>	<u>\$ (80,000)</u>	-10.00%

**NOTES:**

1. Transfer in from Hotel / Motel Tax fund

**CITY OF POOLER, GEORGIA**

**HOTEL / MOTEL TAX FUND 2021 BUDGET**

<u>ACCOUNT DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>AMENDED 2020 BUDGET</u>	<u>PROPOSED 2021 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>
<b>31: TAXES</b>				
HOTEL/MOTEL TAX	\$ 1,684,278	\$ 1,600,000	\$ 1,440,000	\$ (160,000)
<b>TOTAL TAX REVENUE</b>	<b>1,684,278</b>	<b>1,600,000</b>	<b>1,440,000</b>	<b>(160,000) -10.00%</b>
<b>7540 - TOURISM</b>				
POOLER CHAMBER OF COMMERCE	561,426	533,333	480,000	(53,333)
TRADE CENTER	280,713	266,667	240,000	(26,667)
<b>TOTAL TOURISM EXPENDITURES</b>	<b>842,139</b>	<b>800,000</b>	<b>720,000</b>	<b>(80,000) -10.00%</b>
<b>9000 - OTHER FINANCING USES</b>				
TRANSFER OUT TO FUND 100	842,139	800,000	720,000	(80,000)
<b>TOTAL INTERFUND TRANSFER OUT</b>	<b>842,139</b>	<b>800,000</b>	<b>720,000</b>	<b>(80,000) -10.00%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTES:**

1. Lodging tax revenue through October 31, 2020 is down 28.77% compared to October 31, 2019.



## CITY OF POOLER, GEORGIA

### SPLOST FUND 2021 BUDGET

ACCOUNT DESCRIPTION	2019 ACTUAL	AMENDED 2020 BUDGET	PROPOSED 2021 BUDGET	INC (DEC) OVER PRIOR YEAR BUDGET	
<b>REVENUE</b>					
SPLOST - CHATHAM COUNTY	\$ 3,611,782	\$ 2,000,000	\$ 4,000,000	2,000,000	
INTEREST ON INVESTMENTS	21,307	12,000	10,000	(2,000)	
<b>TOTAL REVENUE</b>	<b>3,633,089</b>	<b>2,012,000</b>	<b>4,010,000</b>	<b>1,998,000</b>	<b>99.30%</b>
<b>EXPENDITURES</b>					
PUBLIC SAFETY	-	-	1,128,000	1,128,000	
ROADS	-	-	274,000	274,000	
DRAINAGE	-	125,000	2,580,500	2,455,500	
DEBT SERVICE - PRINCIPAL	1,789,156	1,831,875	1,160,000	(671,875)	
DEBT SERVICE - INTEREST	433,232	387,250	336,690	(50,560)	
<b>TOTAL EXPENDITURES</b>	<b>2,222,388</b>	<b>2,344,125</b>	<b>5,479,190</b>	<b>3,135,065</b>	<b>133.74%</b>
CHANGE IN FUND BALANCE	1,410,701	(332,125)	(1,469,190)		
BEGINNING FUND BALANCE	1,532,557	2,943,258	1,768,706		
ENDING FUND BALANCE	<u>2,943,258</u>	<u>2,611,133</u>	<u>299,516</u>		

#### NOTES:

1. SPLOST VI ended on September 30, 2020,
2. SPLOST VI proceeds were estimated at \$16,900,000; actual SPLOST proceeds were \$19,615,717,
3. New referendum (SPLOST VII) runs October 1, 2020 through September 30, 2026; estimated proceeds are \$25,644,300,
4. The SPLOST fund reports project length budgets,
5. Debt service payments are for the municipal complex,
6. Debt service on the municipal building to be funded by the SPLOST fund in 2021 and 2022. Beginning in 2023 the debt service will flip to the general fund. The loan matures in 2030.

**CITY OF POOLER, GEORGIA**  
**WATER AND SEWER FUND 2021 BUDGET SUMMARY**

<b>ACCOUNT DESCRIPTION</b>	<b>2019 ACTUAL</b>	<b>AMENDED 2020 BUDGET</b>	<b>PROPOSED 2021 BUDGET</b>	<b>\$ INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>OPERATING REVENUES</b>					
CHARGES FOR SERVICES	\$ 8,898,474	\$ 7,844,500	\$ 8,812,000		
TOTAL OPERATING REVENUES	8,898,474	7,844,500	8,812,000	967,500	12.33%
<b>OPERATING EXPENSES</b>					
SEWER AND WTPP	4,226,990	3,881,000	4,523,850		
WATER	3,144,251	3,334,605	3,505,060		
TOTAL OPERATING EXPENSES	7,371,241	7,215,605	8,028,910	813,305	11.27%
OPERATING INCOME	1,527,233	628,895	783,090		
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
INTEREST REVENUE	372,643	330,000	100,000		
DEBT SERVICE - INTEREST	(512,401)	(416,125)	(368,550)		
TOTAL NON-OPERATING REVENUE (EXPENSES)	(139,758)	(86,125)	(268,550)	(182,425)	211.81%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	1,387,475	542,770	514,540		
<b>CAPITAL CONTRIBUTIONS</b>					
TAP FEES	391,318	400,000	250,000		
COST RECOVERY FEES	1,381,673	825,000	986,000		
TOTAL CAPITAL CONTRIBUTIONS	1,772,991	1,225,000	1,236,000	11,000	0.90%
<b>NET CHANGE IN FUND EQUITY</b>	<b>\$ 3,160,466</b>	<b>\$ 1,767,770</b>	<b>\$ 1,750,540</b>		

**CITY OF POOLER, GEORGIA**  
**WATER AND SEWER FUND OPERATING REVENUE**

<b>ACCOUNT DESCRIPTION</b>	<b>2019 ACTUAL</b>	<b>AMENDED 2020 BUDGET</b>	<b>PROPOSED 2021 BUDGET</b>	<b>\$ INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>OPERATING REVENUES</b>					
34 CHARGES FOR SERVICES:					
WATER CHARGES	\$ 3,951,939	\$ 3,383,000	\$ 3,788,000	\$ 405,000	
SEWER CHARGES	4,859,132	4,391,300	4,947,000	555,700	
MISCELLANEOUS CHARGES	87,403	70,200	77,000	6,800	
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 8,898,474</b>	<b>\$ 7,844,500</b>	<b>\$ 8,812,000</b>	<b>\$ 967,500</b>	<b>12.33%</b>

NOTES:

**CITY OF POOLER, GEORGIA**

**WATER AND SEWER FUND OPERATING EXPENSES**

<b>ACCOUNT DESCRIPTION</b>	<b>2019 ACTUAL</b>	<b>AMENDED 2020 BUDGET</b>	<b>PROPOSED 2021 BUDGET</b>	<b>\$ INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>OPERATING EXPENSES</b>					
4300 - SEWER AND WWTP					
52 - PURCHASED SERVICES	\$ 1,771,250	\$ 1,506,100	\$ 1,508,600	\$ 2,500	
53 - SUPPLIES	1,014,522	844,900	1,485,250	640,350	
56 - DEPRECIATION	1,441,218	1,530,000	1,530,000	-	
<b>SEWER AND WWTP</b>	<b>4,226,990</b>	<b>3,881,000</b>	<b>4,523,850</b>	<b>642,850</b>	<b>16.56%</b>
4400 - WATER OPERATIONS					
51 - PERSONNEL SERVICES AND BENEFITS	795,695	903,380	978,680	75,300	
52 - PURCHASED SERVICES	364,153	464,000	439,105	(24,895)	
53 - SUPPLIES	1,580,193	1,566,225	1,686,275	120,050	
56 - DEPRECIATION	404,210	401,000	401,000	-	
<b>WATER</b>	<b>3,144,251</b>	<b>3,334,605</b>	<b>3,505,060</b>	<b>170,455</b>	<b>5.11%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>7,371,241</b>	<b>7,215,605</b>	<b>8,028,910</b>	<b>813,305</b>	<b>11.27%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 1,527,233</b>	<b>\$ 628,895</b>	<b>\$ 783,090</b>	<b>\$ 154,195</b>	

**NOTES:**

1. Increase in operating supplies for sewer and WWTP are related to the Ecosorb materials and supplies.
2. Increase in operating supplies for water operations due to increase in the purchase of water for resale.

**CITY OF POOLER, GEORGIA**

**WATER AND SEWER FUND NON-OPERATING REVENUE (EXPENSE)**

<b>ACCOUNT DESCRIPTION</b>	<b>2019 ACTUAL</b>	<b>AMENDED 2020 BUDGET</b>	<b>PROPOSED 2021 BUDGET</b>	<b>\$ INC (DEC) OVER PRIOR YEAR BUDGET</b>	
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
36 INVESTMENT INCOME:					
INTEREST REVENUE	\$ 372,644	\$ 330,000	\$ 100,000	\$ (230,000)	
8000 DEBT SERVICE					
58 - INTEREST EXPENSE	(512,402)	(416,125)	(368,550)	47,575	
<b>TOTAL NON-OPERATING REVENUE (EXPENSE)</b>	<b>(139,758)</b>	<b>(86,125)</b>	<b>(268,550)</b>	<b>(182,425)</b>	<b>211.81%</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS</b>	<b>1,387,475</b>	<b>542,770</b>	<b>514,540</b>	<b>(28,230)</b>	<b>-5.20%</b>
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS</b>					
37 CONTRIBUTIONS AND DONATIONS:					
TAP FEES	391,318	400,000	250,000	(150,000)	
COST RECOVERY FEES	1,381,673	825,000	986,000	161,000	
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>1,772,991</b>	<b>1,225,000</b>	<b>1,236,000</b>	<b>11,000</b>	<b>0.90%</b>
<b>NET CHANGE IN FUND EQUITY</b>	<b>\$ 3,160,466</b>	<b>\$ 1,767,770</b>	<b>\$ 1,750,540</b>	<b>\$ (17,230)</b>	

**NOTES:**

1. Three capital cost recovery agreements (Morgan Family, Morgan Lakes, Hunt Club)