

Pooler, GA

2018 ANNUAL BUDGET



CITY OF POOLER

EST. 1907





Annual Budget 2018

CITY OF POOLER
Est. 1907



**CITY OF POOLER, GEORGIA
ADOPTED ANNUAL BUDGET
FISCAL YEAR 2018**

MAYOR

MICHAEL F. LAMB

MAYOR PRO-TEM

REBECCA BENTON

COUNCIL MEMBERS

BRUCE ALLEN

SHANNON BLACK

LARRY OLLIFF

MIKE ROYAL

STEVIE E. WALL

CITY MANAGER

ROBERT H. BYRD, JR

ASSISTANT CITY MANAGER

MATT SAXON

FINANCE OFFICER

CHRIS LIGHTLE

CITY CLERK

MARIBETH LINDLER

CITY ATTORNEY

STEVEN E. SCHEER

COMPILED BY – FINANCE STAFF



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Pooler

Georgia

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Pooler for its annual budget for the fiscal year beginning January 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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2018 ANNUAL BUDGET

City of Pooler FY 2018 Annual Budget

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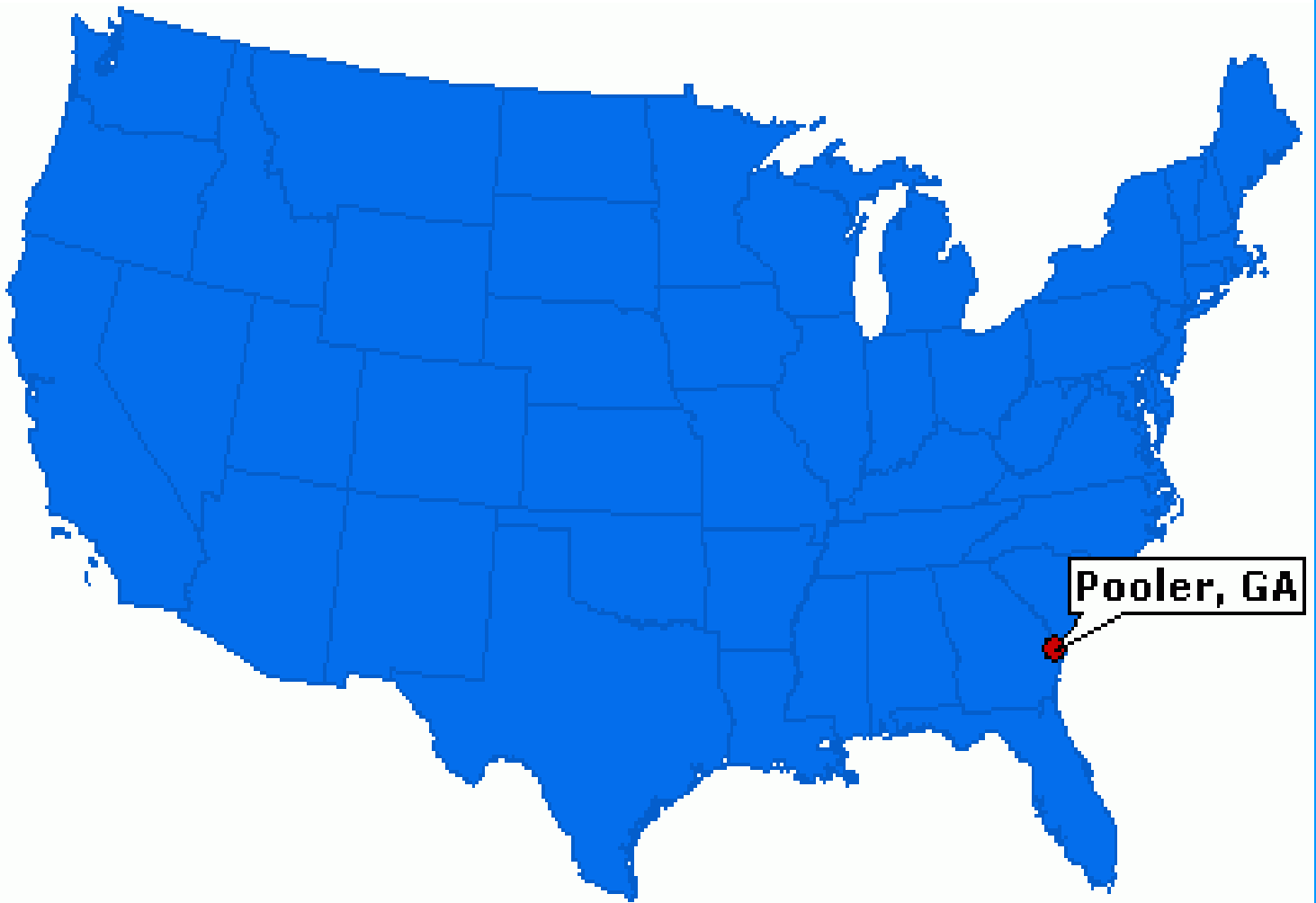
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Introduction

CITY OF POOLER
2018 ANNUAL BUDGET

MAYOR & CITY COUNCIL



Mike Lamb
Mayor



Rebecca Benton
Mayor Pro Tem



Bruce Allen
Council Member



Shannon Black
Council Member



Mike Royal
Council Member



Stevie Wall
Council Member



**DEPARTMENT DIRECTORS
AND
APPOINTED POSITIONS
FY 2018 BUDGET**

City Manager
Robert H. Byrd, Jr.

**Assistant City Manager/Public Works
Director**
Matt Saxon

City Clerk
Maribeth Lindler

City Attorney
Steven E. Scheer

Finance Officer
Chris Lightle

Fire Chief
Wade Simmons

Human Resources Director
Andrea Anderson

Parks & Recreation Director
Hugh Elton

Police Chief
Ashley Brown



The Budget Objective →

The following information is provided to assist the reader in understanding the purpose of this approved budget document, in addition to finding information. The City of Pooler approved FY 2018 Annual Budget includes financial and service delivery information, combined with policy statements, in a means designed to easily communicate the information to the reader. The FY 2018 Approved Budget, therefore, is intended to serve four purposes:

The Budget as a Policy Document →

As a policy document, the Budget indicates which services the City will provide during the next year. Additionally, the level of services and reasons for their provision are stated. The City Manager's Budget Message summarizes long-term and short-term concerns for the City, financial situations and how the Budget will address specific issues in FY 2018. Specific policies are addressed in the Financial Policies section. Within the Departmental Summaries section, the four functions list specific short-term and long-term priorities and goals.

The Budget as an Operations Guide →

As an operations guide, the Budget indicates how departments and funds are organized to provide services to the citizens of Pooler and visitors to the community. Approved changes for FY 2018 are summarized in the Budget Message and detailed in the Funds, Debt Summary & Financial Trends, Personnel Summary and Departmental Summaries sections. Additionally, within the Departmental Summaries section, each department lists the mission statement, department description, department goals and objectives, approved budgetary additions and/or deletions, line-item history, year-end projections and approved funding for FY 2018.

The Budget as a Financial Plan →

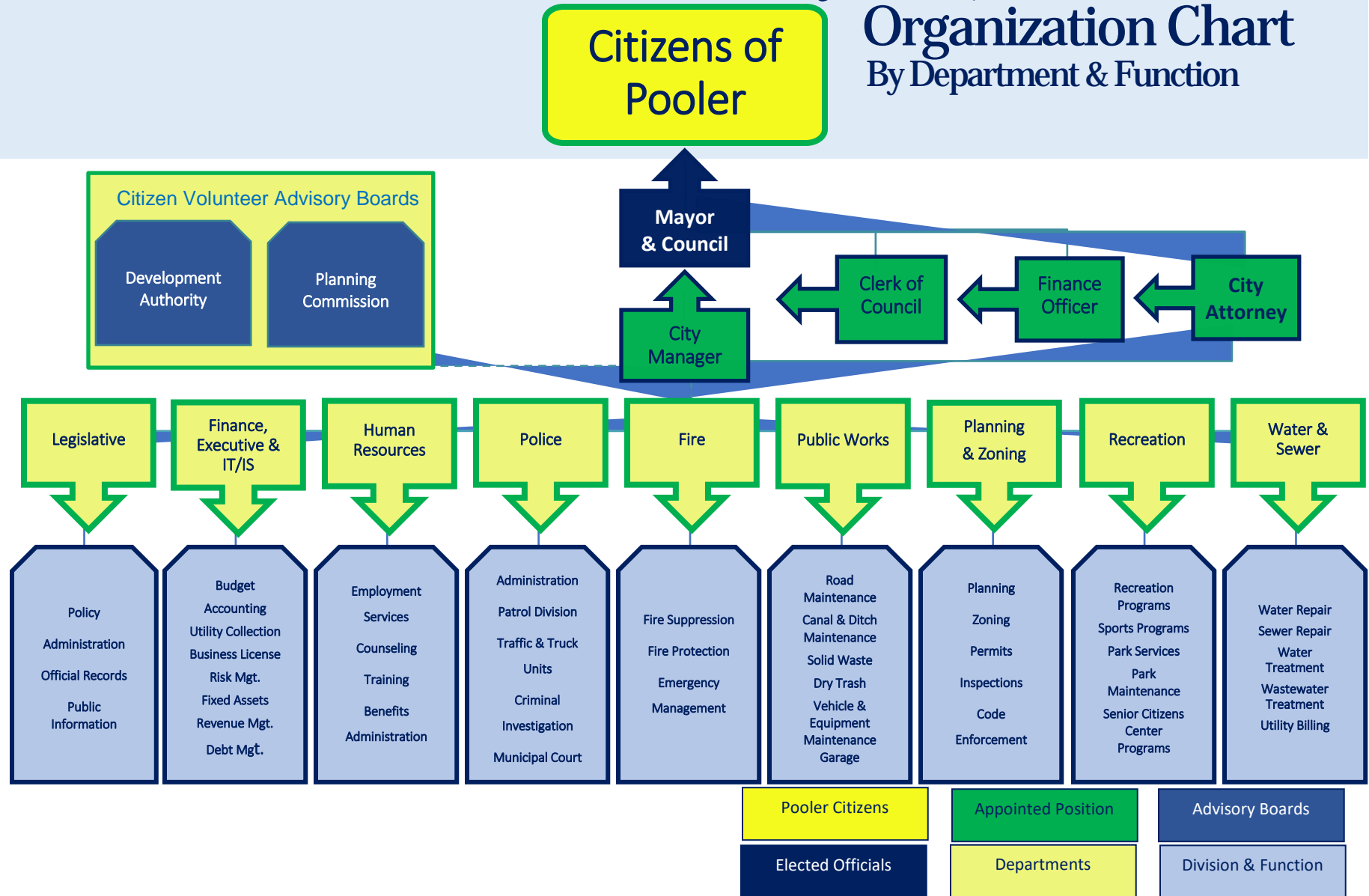
As a financial plan, the Budget summarizes and details the cost to the citizens for current and approved service levels and includes funding information. Within the Budget Message is a narrative description of the major revenue sources for each fund, expected receipts and summaries of approved expenditures. Detailed financial information is illustrated in the Funds, Debt Service & Financial Trends section in addition to data found within the Departmental Summaries section. Such information is typically listed in five columns: 2016 Actual, 2017 Actual, 2017 Amended Budget, 2017 estimated year end, and 2018 Approved Budget.

The Budget as a Communications Device →

The Budget is designed to be a user-friendly document, providing summary information in text, chart, table, and graph. A glossary of financial budget terms is included for the reader's reference. Additionally, a Table of Contents provides an ordered list of sections within the document. Should the reader have any questions about the Approved FY 2018 Budget, he or she may contact City Staff, at (912) 748-7261.

City of Pooler, Georgia

Organization Chart By Department & Function



CITY OF POOLER VISION STATEMENT

“A growing, prosperous community with a diverse population, offering a balanced range of residential settings, a thriving business community set on continually improving the community’s quality of life.”

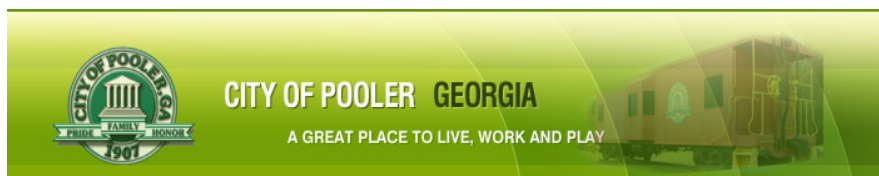
Pooler is committed to achieving this vision through:

- ❖ Balanced growth guided by planning and management
- ❖ A robust infrastructure that anticipates the needs of growth
- ❖ Exceptional public safety services
- ❖ Extensive cultural, recreational and green space resources
- ❖ Environmental stewardship to create a balance between built and natural systems

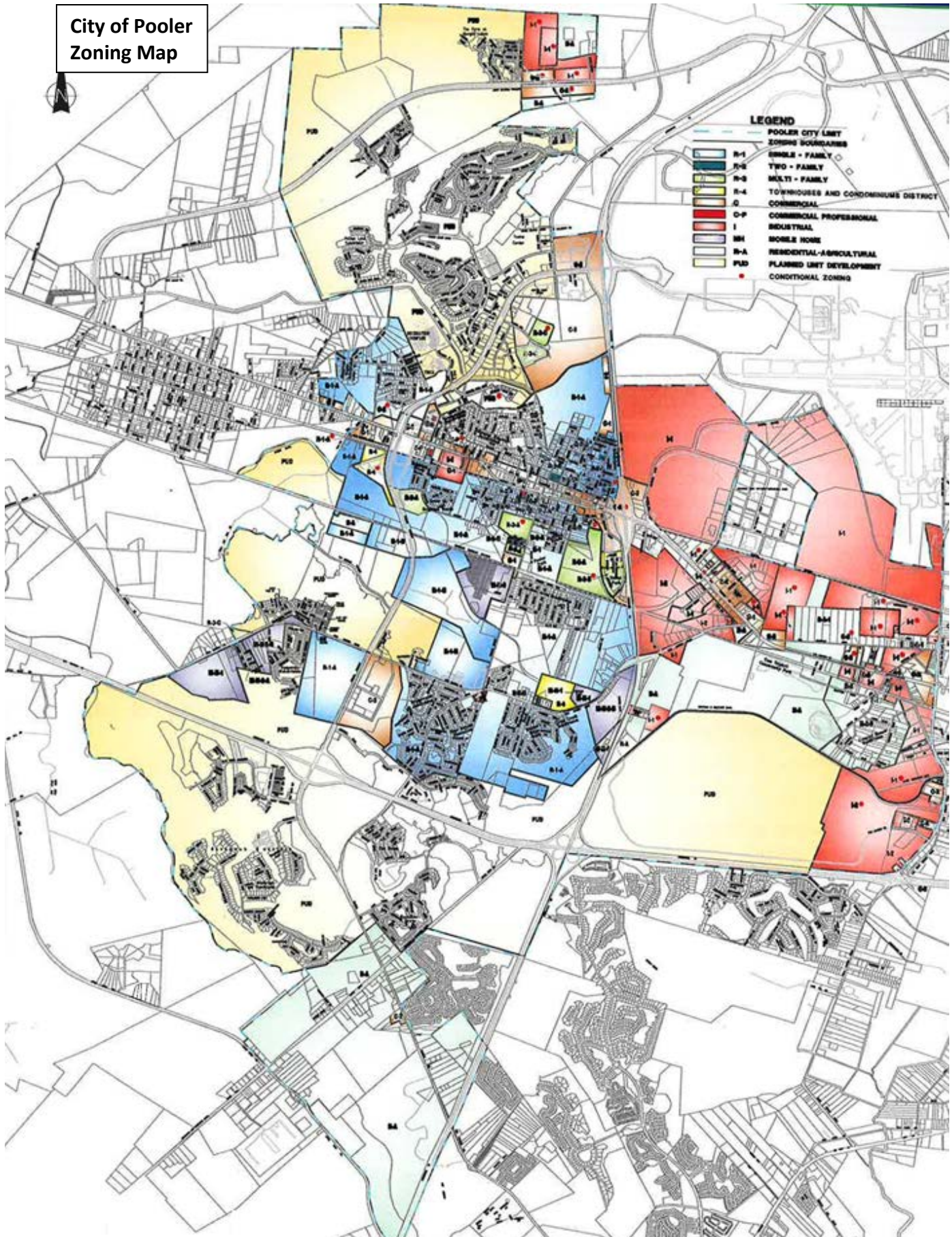
Our vision addresses the community’s desire to maintain a community-oriented feel with commercial, employment, and economic development opportunities.



Tom Triplett Park



City of Pooler
Zoning Map





Budget Message

CITY OF POOLER
2018 ANNUAL BUDGET

City Manager's Budget Message Fiscal Year 2018

January 1, 2018

Mayor Lamb and Members of the City Council:

I am pleased to submit for your consideration the following budget document for the fiscal year beginning January 1, 2018. My recommendations are based on direction provided during the August 2017 Retreat, the Budget Workshops, and a thorough review of our current financial status. In the face of current economic trends, this FY 2018 Budget is significantly impacted by fixed costs such as payroll, debt service and insurance, as well as numerous external factors such as fuel prices, interest rates, and the need to expand services for a growing population. Expenditures that are not fixed or set by outside forces have been reviewed to arrive at a balanced budget for each fund. The result is a budget that meets the expectations of a vibrant city that is still evolving 111 years after it was founded.

The City is committed to ensuring that all budgets are balanced as we follow the leadership of the City Council combined with a commitment on the part of all departments to effectively provide a consistent level of service without substantially increasing expenditures. Our experience has shown that city departments must constantly identify appropriate expenditure savings and user-fee increases, and sometimes defer needed replacements, enhancements and additions, as we work to effectively and efficiently utilize available resources.

In building the FY 2018 Budget, the City considered outside factors that affect funding decisions such as state and local economic conditions, federal and state mandates, political and social environment, citizen concerns, and outside agency considerations. Based on these factors, the following assumptions were made to guide the development of the budget for FY 2018:

- ❖ Pooler's tax digest continues to grow each year due to new construction of homes and additional commercial development. 497 Residential Permits were issued in 2017.
- ❖ Occupational tax receipts also continue to grow as new businesses come to Pooler due to the increase in population.
- ❖ Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST) collections remain strong since the economic recovery following the downturn in 2008.
- ❖ Investment earnings are beginning to increase also as a result of economic recovery.
- ❖ Commercial development in the City of Pooler continues to grow as the economy improves with 887 permits being issued between 2013 and 2017 compared to 392 between 2008 and 2012.

Once the above assumptions were developed, department heads produced their requests for funding and submitted them to the Finance Officer. A thorough review was conducted by the City Manager and the Finance Officer. Meetings were held with each department. Once the City Manager and the Finance Officer completed the initial review, a proposed budget was submitted to Mayor and Council.

The budget was developed using the standards set forth by the Government Finance Officers Association (GFOA) and will be submitted to GFOA in anticipation of gaining the prestigious Distinguished Budget Presentation Award for the City's 2018 Budget Document.

A Quick Look Back at 2017

Over the course of the past year, the City has continued to provide quality municipal services. The City has made decisions and set a path toward continued financial stability over the long term. Department Heads continue to adhere to purchasing policies and procedures that allow for managerial control over all expenditures.

Staff continues to work collaboratively with each department to ensure we spend within our means. Monthly Reports are prepared and disbursed to Mayor and Council to keep them abreast of the financial strength of the City of Pooler.

Amid recognizing the challenging times we live in today, the City has made several accomplishments over the past year. Below is a short list of some of the major accomplishments with a more detailed list included for each department in the Departmental Summaries section:

- ❖ The City began improvements to the intersections at Rogers Street and Highway 80 to replace the existing traffic signals with mast arm signals. The project is expected to be completed in 2018.
- ❖ Received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for the twelfth year in a row.
- ❖ Construction continues on the expansion of the wastewater treatment facility to increase the capacity from 2.5 to 3.3 millions of gallons per day in order to accommodate growth in the City. This project will be completed in 2018.
- ❖ The City expanded the parking lot at the recreational facility on Pooler Parkway to accommodate increased activity due to the construction of the football stadium in 2015.

City Council's Strategic Goals for Fiscal Year 2018

The progress we make as a community is only possible through great teamwork and collaboration, both from within our organization and throughout the greater community. The City will continue to make progress and govern responsibly by maintaining focus on the strategic goals set by Mayor and Council which will lead our City into 2018. These include the following goals established for FY 2018:

- ❖ Fiscally Sound and Efficient City Government
- ❖ Economic Growth
- ❖ Protection of the City's Infrastructure Investment and Assets
- ❖ Proactive Public Safety and Code Enforcement Initiatives
- ❖ Environmental Stewardship
- ❖ Recreational and Leisure Opportunities

These strategic goals are not intended to replace previous goals but to build on the priorities provided by Mayor and Council in 2017, which included:

- ❖ Employing, training and maintaining a quality workforce of highly effective and efficient individuals.
- ❖ Providing and maintaining a safe, secure and clean community.
- ❖ Implementing cost-effective improvements through studies, reviews and suggestions.

Focus on the Future

Even during these tough economic times, we must look at today's challenges as new opportunities that have opened before us. In many cases, it means applying all the lessons we have learned in the past to produce results we had not imagined. It also means taking a forward-thinking approach to how we do business and how we strategically apply our resources to meet the high expectations of our citizens.

As the City plans for FY 2018 and beyond, there are key events and challenges that are shaping our vision. First, due to the continued population growth in Pooler, the City is already beginning to plan for renegotiation of the Local Option Sales Tax (LOST) distribution within Chatham County in 2022 and the Special Local Option Sales Tax (SPLOST) referendum that will go before the voters of Chatham County in 2019. Per State law, each County along with the certified municipalities within its jurisdiction must re-negotiate the division of LOST collections when the results of every decennial census are published. While many factors are considered in the allocation, population is a key determinant. LOST revenue can be co-mingled with general fund revenue and is generally used for operations. SPLOST, however, can only be used for capital infrastructure and is a very important component of the City's capital budget plans.

Second, the City must continue to maintain our current assets and reinvest in the community. The City understands the importance of maintaining and reinvesting in public facilities and infrastructure, and therefore, is beginning plans to further expand both of the City's recreational facilities to include more softball and soccer fields. Additionally, the City completed upgrades to the traffic signals on Pooler Parkway in 2017 which will coordinate with the signals on the other side of I-95 to improve the flow of traffic in that busy shopping corridor. The City will also complete its objective of lowering the community's ISO rating by constructing a fifth fire station along Jimmy DeLoach Parkway.

Third, the City will continue its efforts towards quality growth management in order to be an attractive place for businesses to locate. One of the most important issues necessary for development is an abundant source of water as well as the efficient treatment of sewage. In 2014, Pooler completed construction of a well to pump water from the Lower Floridan Aquifer in order to lessen the City's dependence on purchased water. And while the City will have completed an expansion of the wastewater treatment facility early in 2018, plans are already underway to begin the permitting process of a second treatment facility to increase the City's treatment capacity by another 3 or 4 million gallons per day.

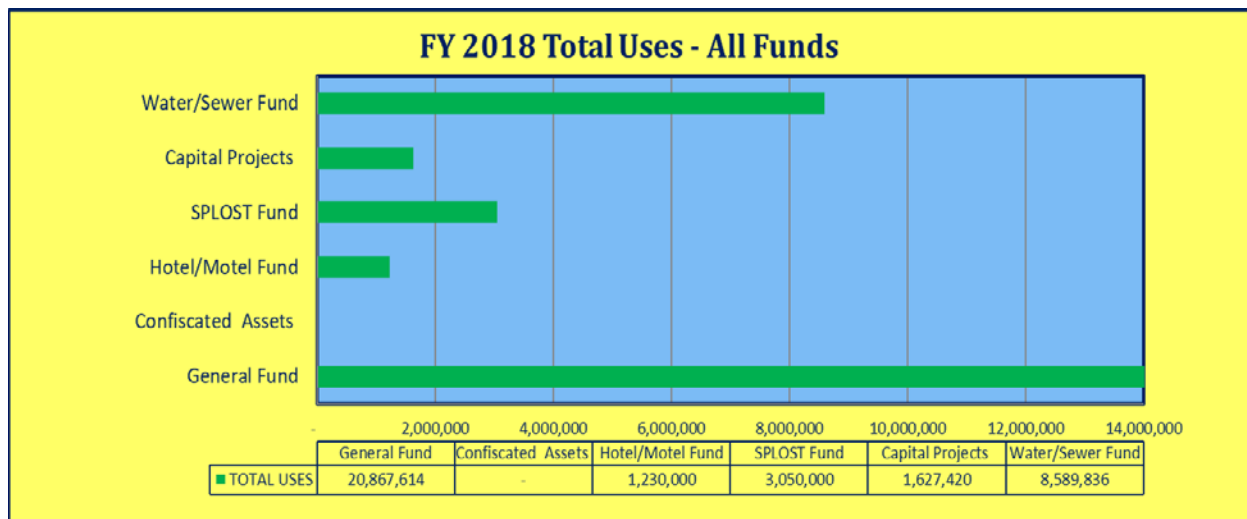
FY 2018 Annual Budget Overview/Highlights

The FY 2018 Annual Budget allows the City to maintain current service levels and provide funds to be allocated at a future date for capital improvements which should enhance the livability of the citizens within the City. The remainder of this transmittal letter details, in general terms, the budgetary decisions/actions pertaining to the operating and capital budgets, expenditures and revenues for each fund and changes in the final balance.

As mandated by the City Charter, the FY 2018 Annual Budget represents a balanced budget. Total appropriations from each fund do not exceed estimated fund balances and revenues for each of the City's respective funds.

Total Uses

The FY 2018 annual budget for all funds totals \$35,364,870. Below is a table illustrating the FY 2018 total uses by fund. These figures include expenditures and inter-fund transfers.



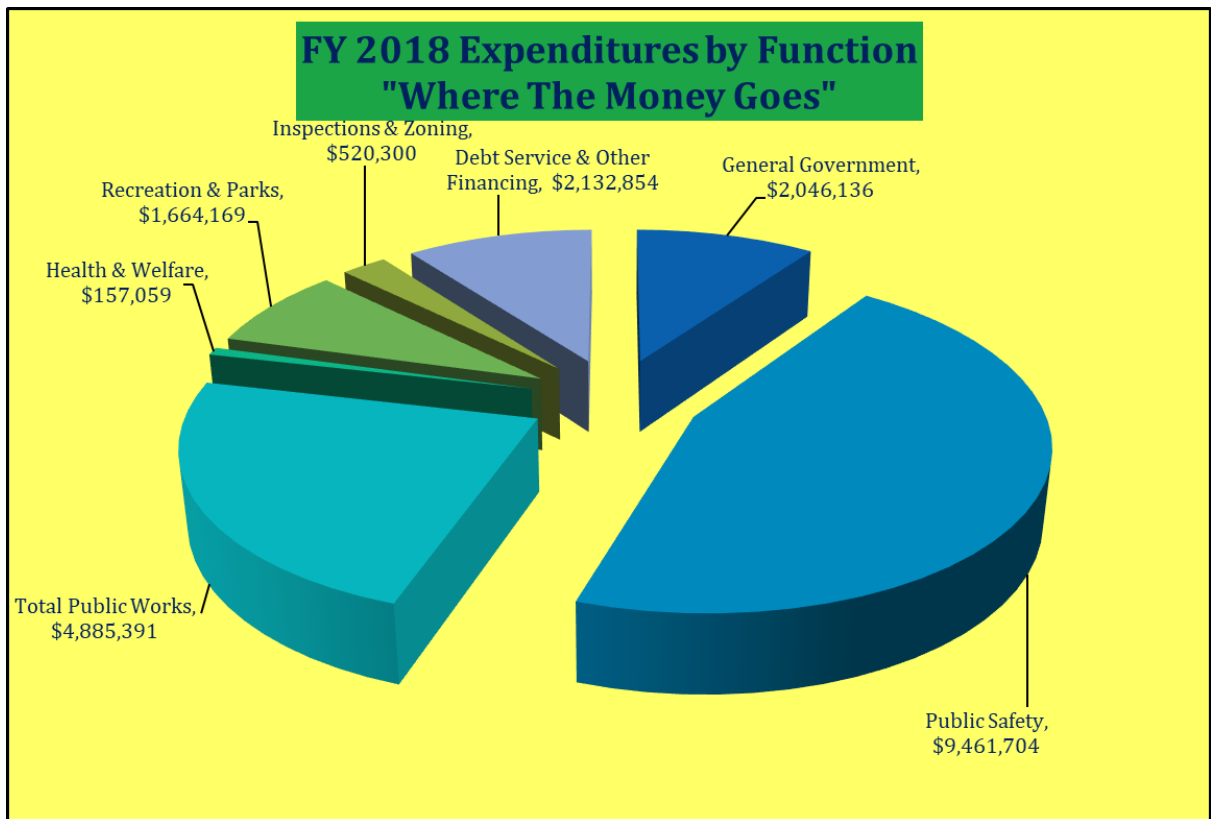
FY 2018 Operating Budget

All services provided by the City in FY 2018 are approved at the funding levels which permit the continuation of basic services at established service levels.

The City has been very fortunate that we have not had to do major layoffs, furloughs, salary reductions, or reductions of major benefits. The City will strive to balance the constraints of retaining an effective workforce with the resources available.

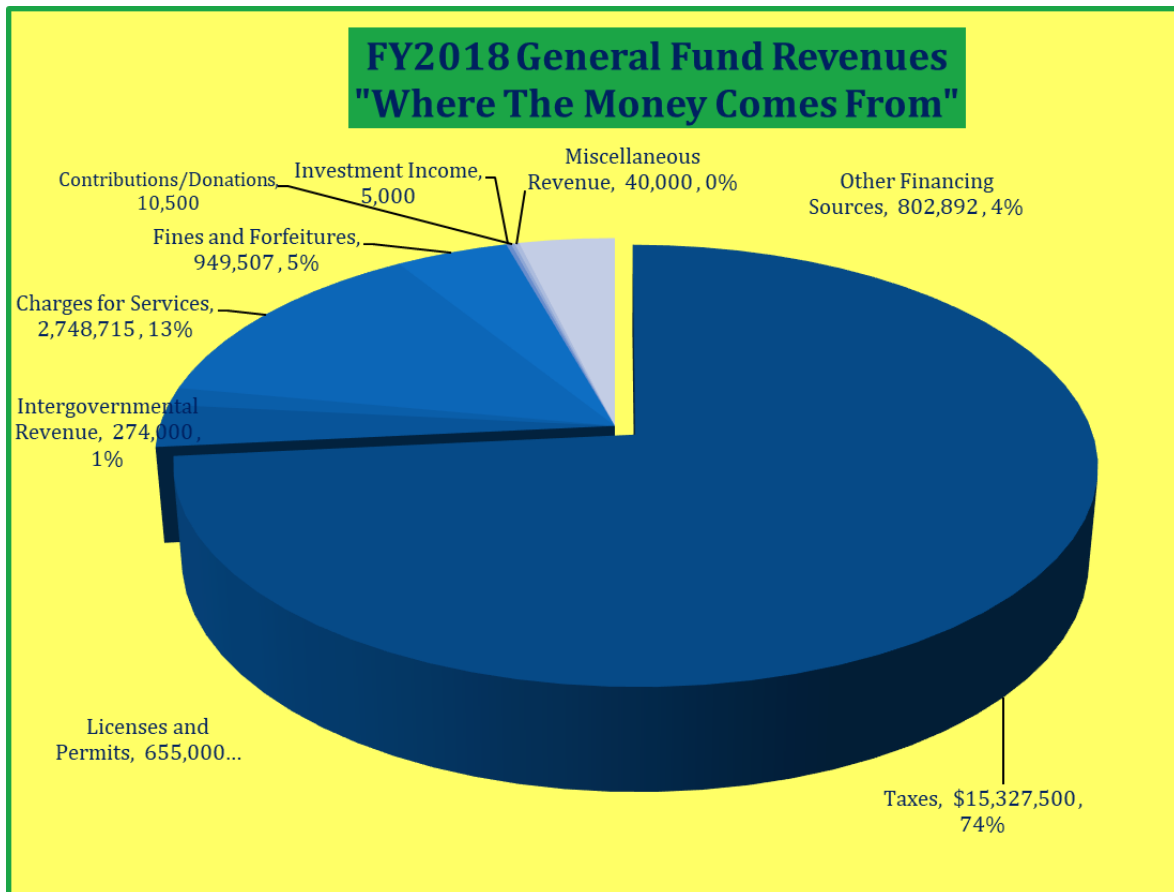
General Fund Expenditures

Total General Fund uses (expenditures and transfers to other funds) for FY 2018 are \$20,867,614, which represents a decrease of 7.3%, or \$1,661,643 under the FY 2017 amended budget. This decrease is due to a reduced transfer to the capital projects fund since most of the projects related to the new City Hall have been completed or are nearly complete. The budget includes capital outlay expenditures of \$225,392 for the purchase of 4 new police vehicles and 1 new pick-up truck for facilities maintenance. Revenue projections for the forthcoming fiscal year less Other Financing Sources indicate that \$20,064,722 will be available through the City's diversified sources of revenues.



General Fund Revenues

The City's largest source of revenue is derived from the Local Option Sales Tax (LOST). Other significant sources are the revenues derived from real and personal property taxes, other excise taxes, fines and forfeitures, and licenses and permits. Brief descriptions of the General Fund revenue streams are provided below.



Major General Fund Revenue Sources

Sales Tax (Local Option Sales Tax or LOST)

The largest single General Fund revenue source is the Local Option Sales Tax (LOST), retail sales and use tax of 1%. LOST collections are projected to generate approximately \$6,000,000 in FY 2018 and represent over 30% of general fund revenue. Trend analysis, estimated growth in the number of retail commercial businesses and observation of local retail business conditions are the primary means of forecasting this revenue source. Final end of year estimates show that in 2017, the City of Pooler collected \$6,265,749 in LOST revenue. Retail sales in Chatham County are expected to result in comparable collections in 2018.

Real and Personal Property Taxes

The second largest General Fund revenue source is the Real and Personal Property Tax category. This revenue source is projected to generate \$4,450,000 in FY 2018 and represents about 25% of General Fund revenues. In 2010, the City of Pooler contracted with the Chatham County Tax Commissioner to perform all of the billing and payment collections of the City's property tax. This has resulted in a higher percentage of tax collection in any given year.

Excise Tax

The other taxes in the Excise Tax category make up the largest group of General Fund revenues after the Real and Personal Property Taxes and LOST revenues. Excise taxes, consisting of individual items such as beer and wine taxes, franchise taxes, occupational taxes, insurance premium taxes and other similar taxes are expected to realize \$4,877,500 in FY 2018.

Charges for Services

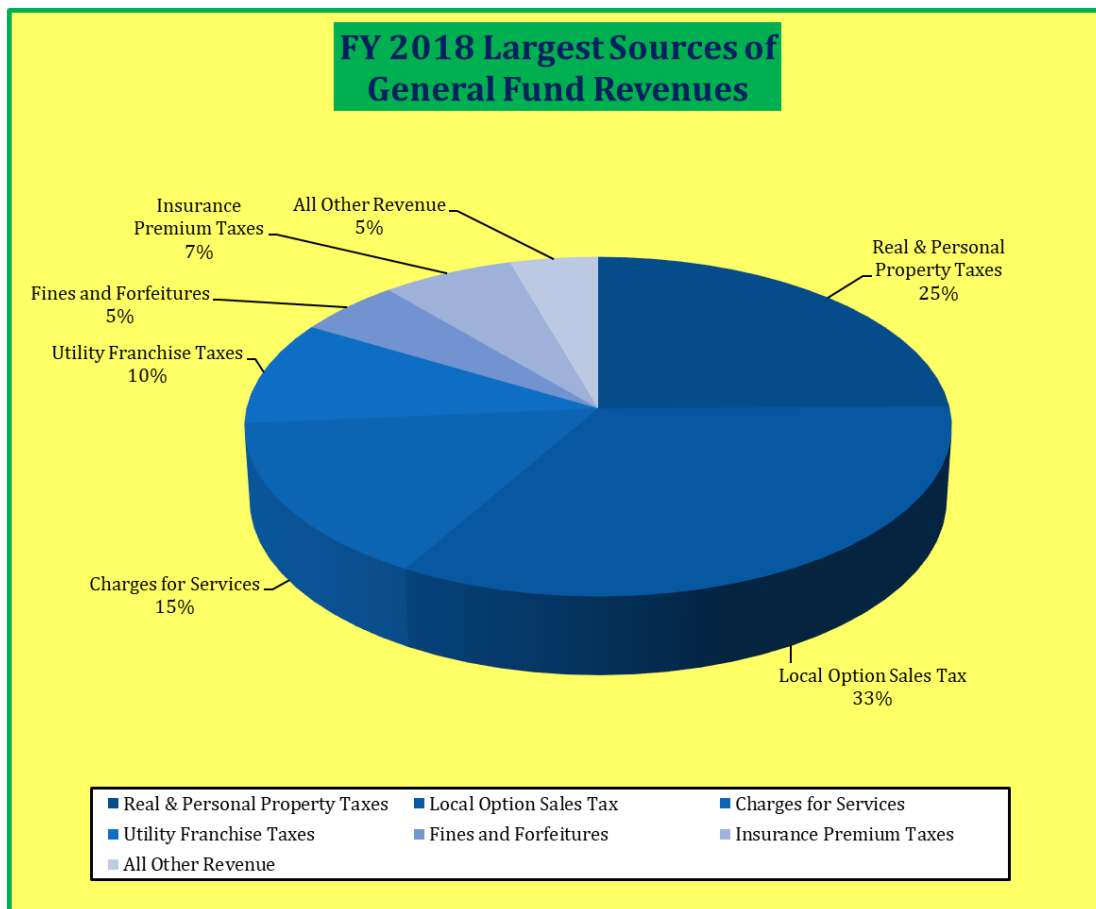
Charges for Services are revenues that make up the fourth largest group of General Fund revenues. Charges for Services consist of monies collected from customers, with the Sanitation fees being the largest revenue. The entire revenue source is expected to yield a total of \$2,748,715 for FY 2018. This amount represents an increase of \$49,185 or 2%, over the FY 2017 Amended Budget of \$2,699,530. This increase is mostly due to expected growth in 2018 as well as an increase to charges to make up for increased costs associated with collection of solid waste.

Fines and Forfeitures

Fines and Forfeitures is the fifth largest group of General Fund revenues. Fines and Forfeitures consist of monies collected through the court system mostly as a result of traffic fines. This revenue source is expected to yield a total of \$ 949,507 for FY 2018.

Other Financing Sources

Other financing sources combine to make the General Fund's sixth largest revenue source. Total revenue projected in FY 2018 is \$802,892. Of this amount, \$187,892 is from Capital Leases to purchase 4 new police vehicles including lights and technical equipment. The remainder represents a transfer in from the Hotel/Motel Tax Fund in the amount of \$615,000 for the City's percentage of the 6% tax charged by all hotels in the City of Pooler. Revenue for the City generated by the Hotel/Motel tax has been steadily increasing over the past few years due to increased tourism in the area and the construction of new hotels.



Minor General Fund Revenue Sources

Licenses and Permits

Licenses and Permits in FY 2018 are projected to bring in \$655,000, which represents a decrease of 44%, or \$511,169 from actual revenue in FY 2017. While the City will continue to spur new development, the uncertainty in the economy has led to a conservative estimate for this revenue source. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream.

Investment Income

Investment Income is one of the minor revenue sources in the General Fund. Investment Income is revenue generated based on interest earned on monies invested during the year. This revenue source is expected to yield a total of \$40,000 for FY 2018. This amount represents an increase of \$3,500 from the FY 2017 Amended Budget. The increased health of the overall economy has begun to bring about higher interest rates. The City of Pooler will look at different investment options in 2018 for unrestricted fund balances ongoing operations and capital projects.

Miscellaneous Revenue

Miscellaneous revenue is comprised of various rental fees, lease agreements, and other miscellaneous fees. In FY 2017, collection of these revenue sources was estimated at approximately \$120,515. This is significantly less than collections in 2016 of \$141,268; however, due to the inconsistent nature of this revenue stream, the City projects miscellaneous revenues conservatively with a budget of 40,000 for FY 2018.

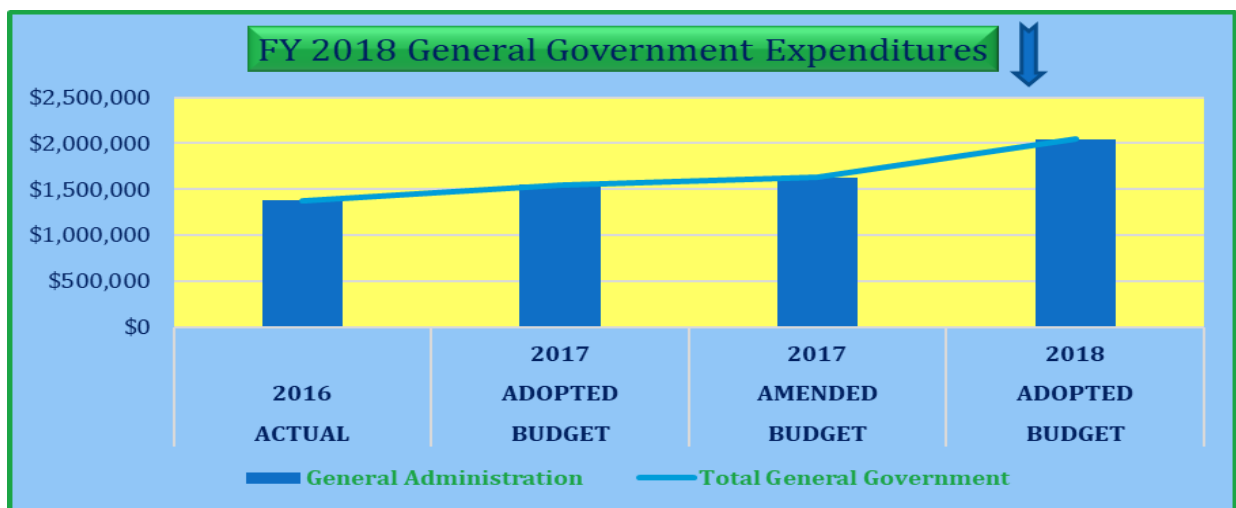
Summary of Expenditures & Other Financing Uses

General Government Function

The General Government function is comprised of the following departments and divisions:

- ❖ Executive (City Manager)
- ❖ Information Technology/Information Systems
- ❖ Finance Department
- ❖ Human Resources Department

FY 2018 Approved General Government Expenditures

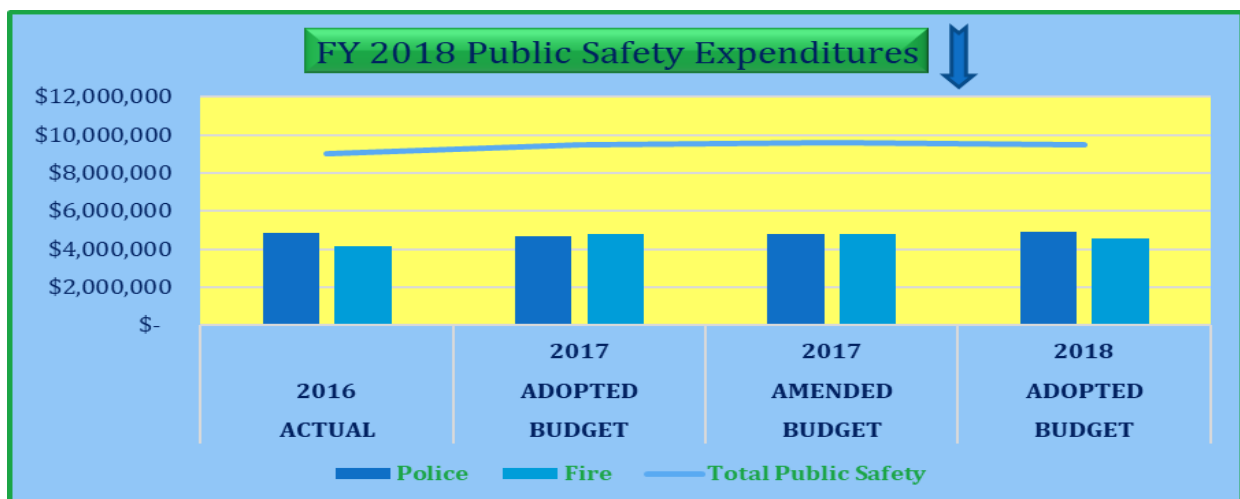


Public Safety Function

The Public Safety function is comprised of the two departments:

- ❖ Police Department
 - Municipal Court
- ❖ Fire Department

FY 2018 Approved Public Safety Expenditures

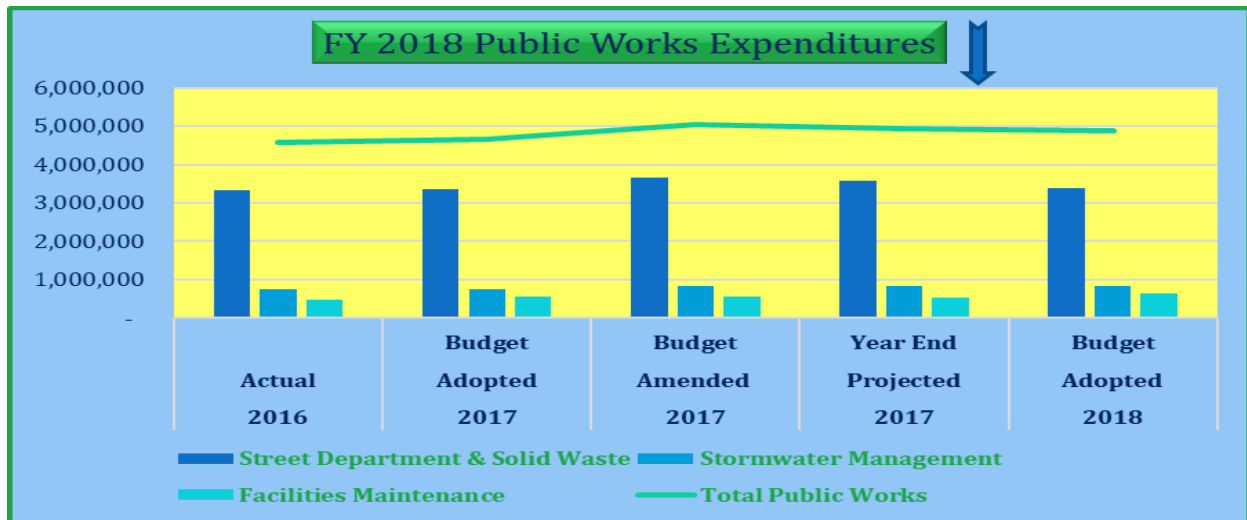


Public Works Function

The Public Works function is comprised of four (4) departments:

- ❖ Street Department
- ❖ Stormwater Management Department
- ❖ Solid Waste
- ❖ Facilities Maintenance

FY 2018 Approved Public Works Expenditures



Recreation and Parks Function

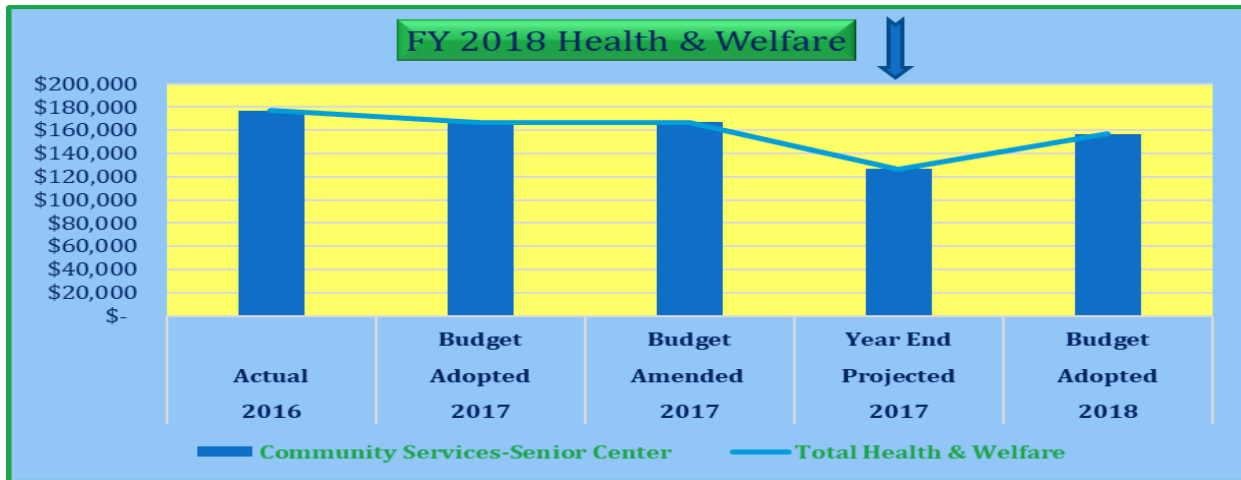
The Recreation and Parks function is comprised of two (2) departments:

- ❖ Recreation Department
 - Park Maintenance
- ❖ Senior Citizens Center

FY 2018 Approved Recreation, Parks and Senior Citizen Expenditures



FY 2018 Approved Recreation, Parks and Senior Citizen Expenditures

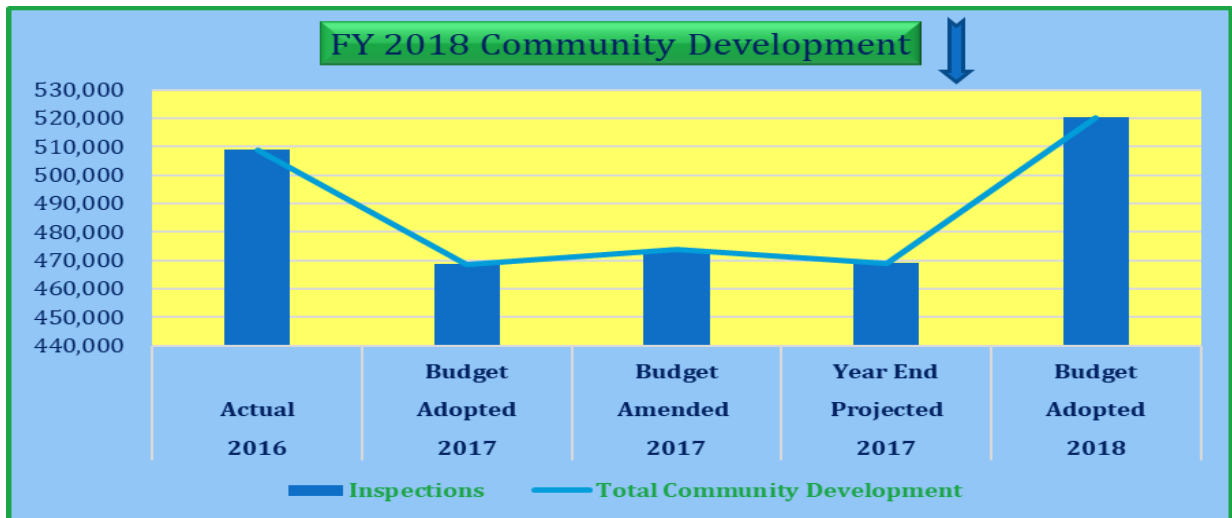


Community Development Function

The Community Development function is comprised of two (2) departments:

- ❖ Inspections
- ❖ Zoning

FY 2018 Approved Community Development Expenditures



Fund Balance

The total fund balance at the end of 2017 in the General Fund was \$18,531,512. The unassigned portion totaled \$16,796,066. Total fund balance is expected to remain the same at the end of FY 2018 since anticipated revenues are expected to meet the expenditures during the year. The fund balance may be used throughout the year to fund various non-budgeted projects as approved by Mayor and Council as long as it is maintained at a level covering no less than 4 months of operating expenditures.

The General Fund - Fund Balance at the end of FY 2018 is expected to equal 97% of the operating budget of \$19,240,193. The City's reserve policy stipulates that the fund balance should not drop below an average of 4-6 months or 33-50% of the budgeted operating expenditures. The purpose of this reserve is to protect the City from economic downturns and unforeseen expenditures. Fund balance is defined as the difference between the City's assets and liabilities.

Capital Projects Funds

Special Purpose Local Option Sales Tax Fund

The Special Purpose Local Option Sales Tax (SPLOST) is a citizen approved penny sales tax for specifically designated capital projects. The tax is voter approved for five (5) or six (6) year increments. The FY 2018 Budget includes debt service payments on 5 new fire vehicles purchased in 2016. Also included in this budget is debt service on the new City Hall representing the portion of the building occupied by the police department.

Capital Projects Fund

In 2012, the City began accounting for large capital projects in a separate fund. Projects begun and scheduled to be completed in 2018 include drainage improvements at Quacco Canal and Old Pooler as well as repaving of older roads in various states of disrepair.

Special Revenue Funds

Confiscated Assets Fund

The Confiscated Assets Fund represents a share of the net proceeds in forfeiture cases, mostly at the federal level. The City of Pooler has assigned agents who work with the Drug Enforcement Administration (DEA), which in turn results in the shared revenues. The share percentage is based on the agency's overall participation in and contribution to the investigation. The funds generated, including interest earnings, must be used for law enforcement purposes and must increase and not supplement the appropriate operating budget. This is not a stable source of revenue.

Hotel/Motel Tax Fund

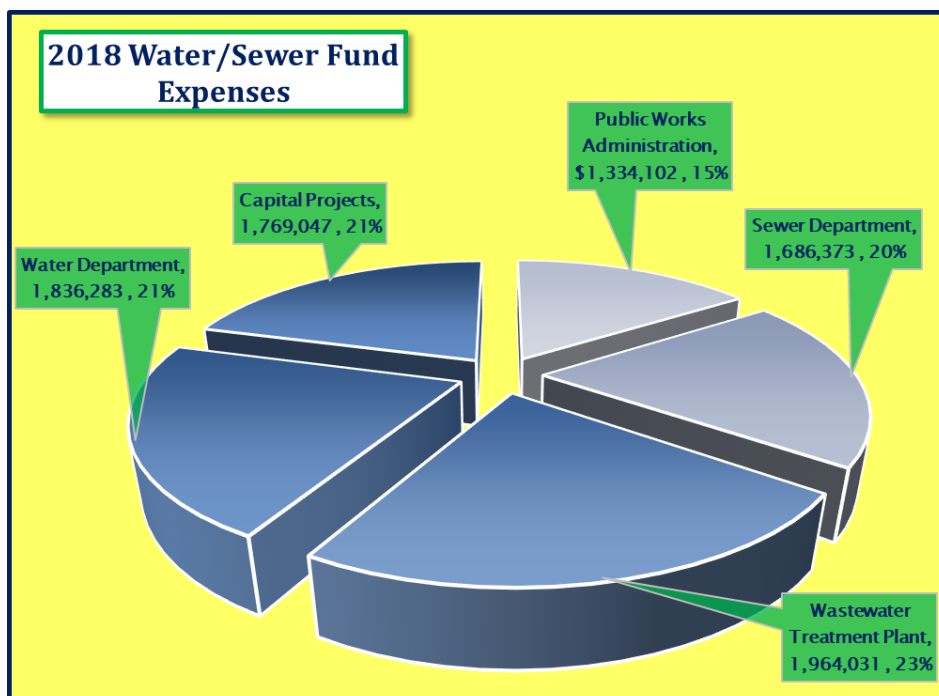
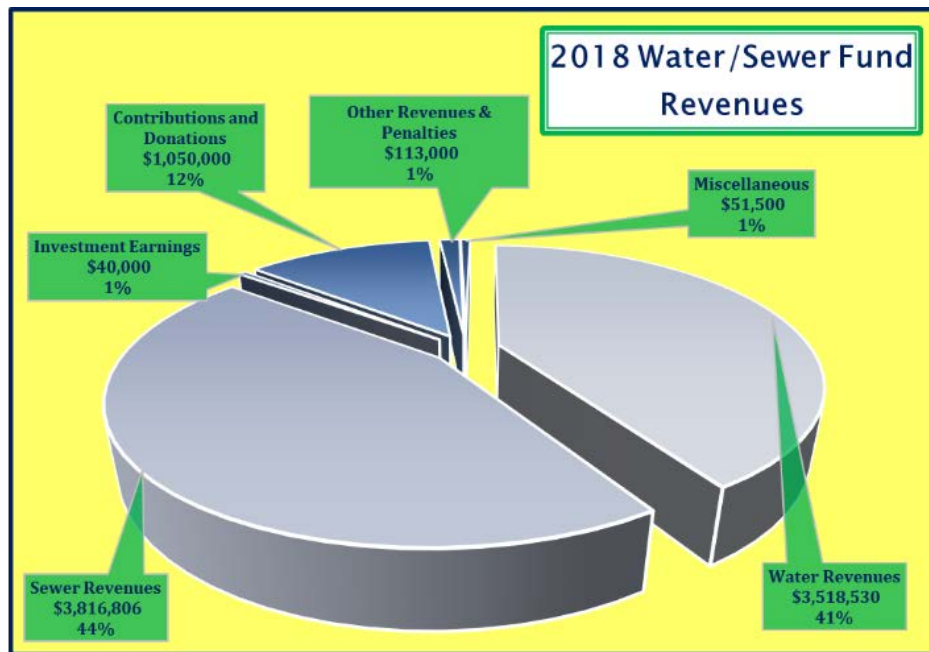
The Hotel/Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Pooler. Revenues for the fund are raised from a 6% hotel/motel tax placed on hotels/motels conducting business within city limits. The tax is expected to raise \$1,230,000 in FY 2018. One sixth (1/6) of the collections are designated for the purpose of constructing, developing, supporting, and operating the Savannah Maritime Trade Center. One third (1/3) of the collections are directed to the Pooler Chamber of Commerce and are strictly designated for the purposes of promoting tourism, conventions, and trade shows in the City of Pooler as detailed in O.C.G.A.; section 48-13-51 (a) (3.2). The remaining 50% does not have restrictions and can be used to fund general fund expenditures.

Hotel/Motel Tax Fund	2016 Actual	2017 Amended Budget	2017 Estimated Year End	2018 Adopted Budget
Revenues				
Hotel/Motel Taxes	1,203,257	1,218,000	1,217,935	1,230,000
Other Revenues				
Total Revenues	1,203,257	1,218,000	1,217,935	1,230,000
Expenditures				
Trade Center	200,543	230,600	230,651	205,000
Pooler Chamber of Commerce	401,086	378,400	378,317	410,000
Total Expenditures	601,629	609,000	608,968	615,000
Other Financing Sources (Uses)				
Transfer out - General Fund	601,628	609,000	608,967	615,000
Total Hotel/Motel Expenditure	1,203,257	1,218,000	1,217,935	1,230,000

Enterprise Funds

Water and Sewer Fund

Enterprise Funds account for specific services that are funded directly through user fees. The City has one Enterprise Fund, the Water and Sewer Fund (which has four distinct divisions). Typically, these funds are intended to be fully self-supporting and are not subsidized by the General Fund. The FY 2018 Budget for the Water and Sewer Enterprise Fund projected revenues and expenses total \$8,589,836. The percentages of revenues and expenses for the Water and Sewer Fund are reflected in the following charts.



Conclusion

To protect the City's financial condition while achieving the goals outlined in this budget, a conservative and cautious approach was taken in projecting revenues and budgeting expenditures. The FY 2018 budget plan presented to you will fund the personnel and basic operating costs to maintain existing service levels. There is still much uncertainty as to what the future holds for local government revenue streams. Because we do not know what will happen to the sales tax collections, fuel costs, etc., we will need to proceed with caution as we enter the upcoming fiscal year and continue to follow cost-control measures that have been implemented in previous years.

This FY 2018 Annual Budget was submitted to the Mayor and Council with the confidence that this document will assist citizens in evaluating approved budgetary and service levels. It also is intended to assist Mayor and Council in setting policy and establishing an overview of operations and City staff in accomplishing stated goals and objectives within financial constraints.

I would like to thank the Mayor and Council for providing direction in order to assist in the development of this FY 2018 Budget document as we continue to address the challenges and opportunities presented for local governments.

In order to compile the data for this document, several staff members have worked diligently to see that the figures and graphs are complete and accurate. To all who have worked to produce this document, I wish to express my very sincere gratitude.

Respectfully submitted,

Robert H. Byrd, Jr.
City Manager



City at a Glance

CITY OF POOLER
2018
Annual Budget

Introduction

The History of Pooler



Pooler, Georgia is located in West Chatham County at the intersection of I-95 and I-16 within two miles of the Savannah/Hilton Head International Airport. Pooler was named after Robert William Pooler in 1838. Mr. Pooler was a very civic-minded resident of Savannah and worked for the Central of Georgia Railroad. He worked long and hard to establish a

“feasibility study” of the venture in the towns and counties through which a proposed railroad would extend. Mr. Pooler never lived in the community named after him and died on Christmas day, 1853.

During the Civil War, Pooler was a railway stop called Pooler’s Station. This was the last stop before Savannah on the Central of Georgia Railroad. In December 1864, Pooler was a meeting place for Union officers led by William Tecumseh Sherman, who negotiated with Savannah authorities for the strategic port city’s peaceful surrender. For several decades, this young community and in fact all of Georgia was dazed and stunned by the shock of the Civil War. Gradually, the South caught its breath in a new birth. Around 1883, Mr. Ben Rothwell bought several hundred acres in the community. He pioneered a new method of community development by giving free lots to builders to erect permanent homes. Dan Newton built the first Baptist Church in Pooler in what is now known as Gleason Park.



A sawmill was built to supply lumber to homebuilders, and the embryonic community began to take shape. The brickyard supplied other needed materials, and dairies soon found a ready market. Remains of the brickyard can be found near the railroad tracks just south of what is now I-95.

In 1907, Pooler was incorporated with only 337 residents. Mr. H.G. Beaufort was the first mayor. A town hall was erected in 1923 in order to have a permanent place to transact municipal business. One of the first women to vote in the State of Georgia was Mrs. Gary Goggins, who was also the only woman alderman for the Town of Pooler in the early 1900's.

The City has grown by leaps and bounds with the establishment of banks, retail shops, professional offices and restaurants. Also, with the opening of Interstate 95, came other businesses and industries near and in the City of Pooler.

Today, Pooler is the center for commercial development in west Chatham County. Godley Station, the center for business development, has been successful in attracting large companies such as JCB to the area. Newer shopping centers such as The Tanger Outlets are bringing new revenue to the area. A low crime rate and the small-town community feel are all factors contributing to the area's explosive growth. Pooler is now one of Georgia's fastest-growing cities.



Also located in Pooler, Georgia is the Mighty Eighth Air Force Museum which is a non-profit 501c.3 organization. It educates visitors through the use of exhibits, artifacts, archival materials, and stories, most of which are dedicated to the history of the Eighth



Air Force during World War II. Left is one of the aircraft (F-4 Phantom II) which is displayed at the Mighty Eighth Museum



Mighty Eighth Museum with a Pooler Fire Engine



Annual Christmas Tree Lighting with Santa



Mighty Eighth Museum



Annual Christmas Tree Lighting



Ground-breaking for new GBI Building

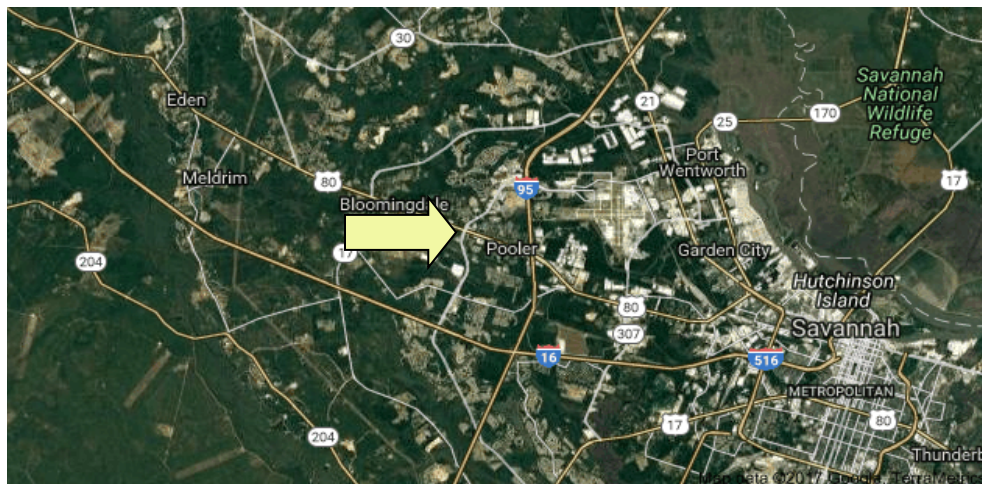


2018 Winter Snow

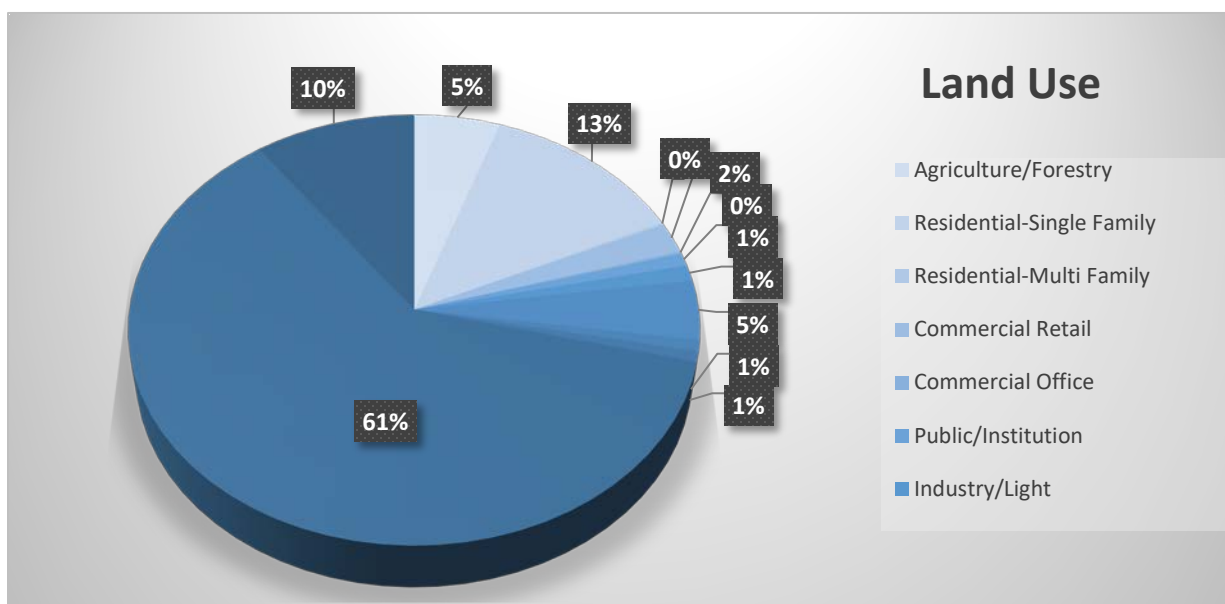
Current Position of the City of Pooler

Population and Demographics

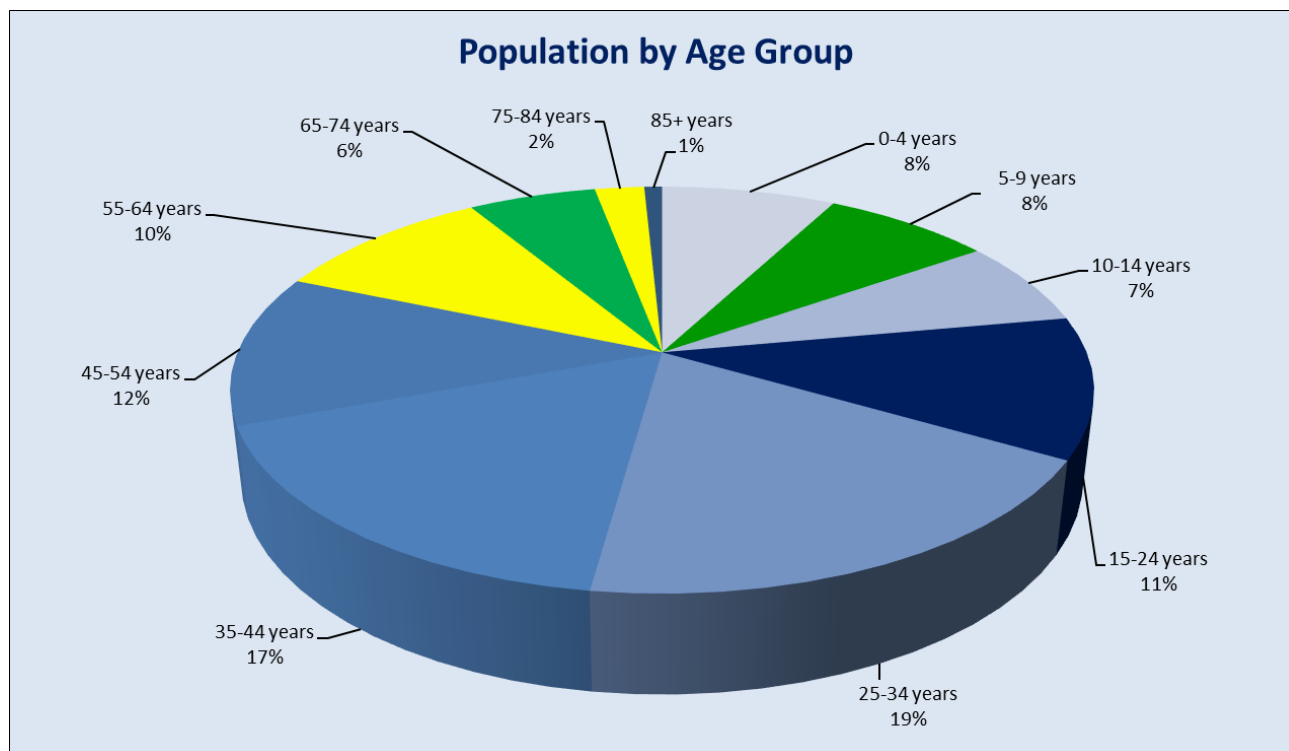
The City of Pooler is located in Chatham County, Georgia 10 miles west of the City of Savannah. The City encompasses an area of



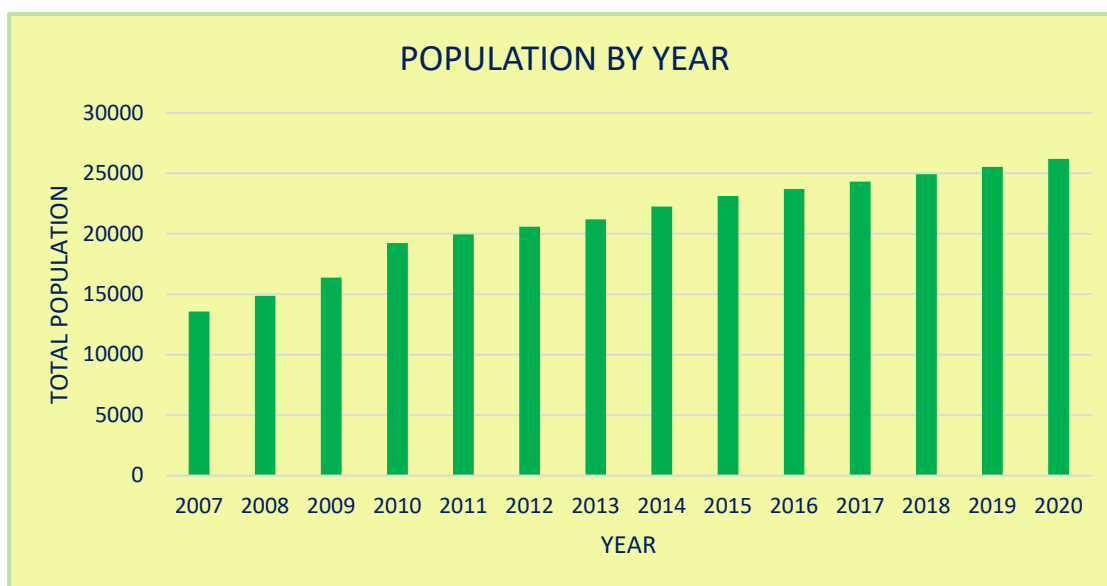
approximately 31 square miles and has a current population of 23,744 according to the 2016 Census Report. This number represents an increase of 21.5% from the 2010 Census. This number will have a significant impact on the City for the next 10 years, given that the upcoming Local Option Sales Tax distribution will largely depend on the Census figures.



Population by Age



According to the 2016 Census, the distribution by age is as follows and is reflected in the chart below. The largest group represented is the age range of 25-34 years at 18.8%. The next largest groups represented are the age group of 35-44 years at 16.6%, followed by the 45-54 years at 12.4%, and the 15-24 years of age group at 11.3%. These four groups represent 59.10% of the population based on the 2016 Census.



Households and Income

The original grid layout of Pooler set the stage for a vibrant and well-rounded community, which is home to many charming residences to this day. There are several solid existing neighborhoods in Pooler including Savannah Quarters, Forest Lakes, Godley Station, Harmony, The Arbors, Morgan Pines, Hamilton Grove, The Hunt Club and many other communities that make up the beautiful city of Pooler. Additionally, the City of Pooler has a significant amount of land where new neighborhoods will develop and continue to shape the community.

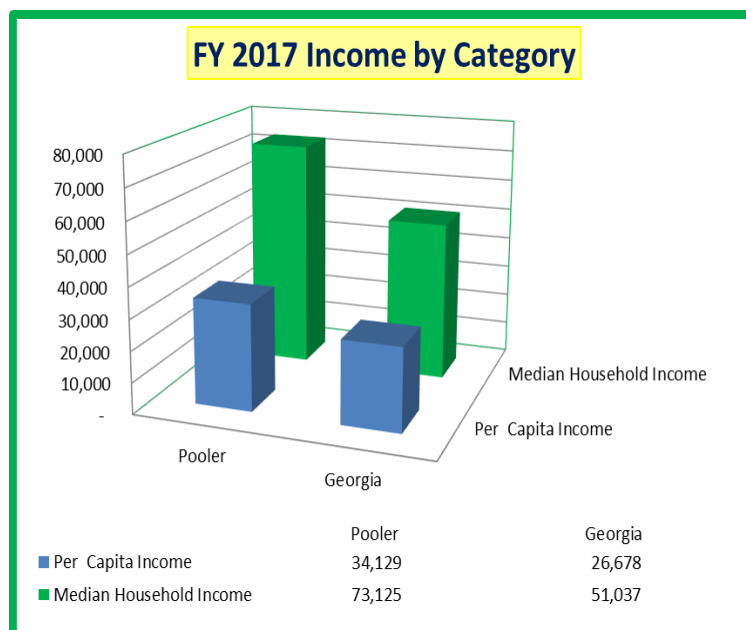


Home in Forest Lakes Subdivision



Home in Savannah Quarters

The 2017 Census community statistics results for Pooler were very positive. The median income for a household in the City of Pooler was \$ 73,125, compared to the Georgia average of \$51,037. Pooler's household income is 30% higher than the state average. The median per capita income of Pooler is \$34,129 compared to the State of Georgia average of \$26,678, which is 22% higher than the state average. The following graph shows the median income for a household, the average family income and the median per capita income.



Economy and Industry

Over the past ten years, the City of Pooler has experienced unprecedented growth. In 2000, the U.S. Census Bureau estimated the population of Pooler to be 6,239. Since then, the population has more than tripled according to the 2016 Census which estimates Pooler's population to be 23,744. Several new communities have been developed in Pooler which has also sparked commercial development and employment opportunities. The geographical location of the City, combined with the quality of life benefits that Pooler has to offer, contributes to the growth. Since 2011, the City of Pooler has seen increases in the purchase of building permits for both residential and commercial development, indicating a much-needed recovery from the recession that began in 2008. Although the number of permits issued in 2016 was less than half from the year before and the past 10-year average, the City does not see this as an economic issue. There are many plans in the works for more development within Pooler City limits, especially commercial development. In 2017, there were 497 residential permits issued compared to 211 in 2016 and 78 commercial permits issued compared to 70 in 2016. The City continues to issue permits to office complexes, restaurants, and other retail establishments.



The City of Pooler has 13 hotels to offer the traveling public on Interstate 95. The City is anticipating \$1,230,000 in hotel excise tax in 2018. The revenue from this tax has been increasing since 2012 due to higher occupancy rates. Five (5) more hotels are being planned for Pooler, with three (3) of them being constructed on Pooler Parkway at the I16 interchange. The City expects Local Option Sales Tax (LOST) collections to



remain steady in 2018. Currently, LOST is the city's largest source of revenue. After the decennial census is 2020, LOST distributions will be renegotiated among Chatham County and the municipalities in the County, and the City of Pooler expects to receive a higher distribution at that time due to increasing population and development within the City.

Due to the increase in population over the past decade, the City of Pooler has attracted several family entertainment-oriented businesses. In 2012, one of the new movie theaters in Pooler expanded to include an IMAX theatre, and plans are underway for a third movie theater to be constructed in Pooler in the near future. In addition, the developer of the 14-acre water park near the new bowling alley just off of Pooler Parkway plans to expand the facility.



Chevrolet added a dealership in Pooler in 2017, our first in the city. Future commercial development plans tentatively include 2 new grocery stores, additional restaurants and retail business at the outlet mall. All of these projects will help to stimulate the economy in Pooler, as well as make the city a more attractive place for families to reside.

Future Development



St. Joseph's/Candler plans to build a micro-hospital in Pooler that will offer a wide range of medical services. This will be a multi-phase project that will be completed over a 10-year period and mainly serve the growing population in west Chatham and nearby counties.

This new campus will be a destination center for patients in need of medical services from across the region. They will find an advanced technological, concierge-level of service across many specialties. The plans for opening will be in early 2019. This micro-hospital will also house medical offices and offer clinical services. Once completed, the 170,000-square-foot micro hospital will contribute to Pooler's economic development by employing approximately 100 workers. The micro-hospital will be built on 18 acres and will be located conveniently on Pooler Parkway near Interstate 16.

Pooler Planning and Zoning officials approved the first set of plans for a large mixed-use development proposed for 130 acres near the intersection of Pooler Parkway and Interstate 16. Phase 1 of the project known as **Mosaic Town Center**, will include construction of the development's entrance, 10 retail outparcels and frontage roads on about 40 acres on Pooler Parkway. The developer, Savannah-based HD Companies, has



previously announced that the project will ultimately include construction of hotels and meeting space, an amphitheater, a lakefront promenade, retail space with live-above lofts, a grocery store and professional offices on dozens more acres of property on Pooler Parkway south of I-16.

City Council members voted unanimously to approve site plans for the new **GBI Crime Lab** campus — a combined 66,000-square-foot facility comprised of a three-story forensic crime lab and a one-story morgue. Once it's built, the Pooler lab will replace the GBI's existing Coastal Georgia regional crime lab, which was built 30 years ago on Mohawk Street in Savannah to analyze projectiles, drugs and biological samples recovered at crime scenes. The new facility will house up to 60 employees.



Local Government



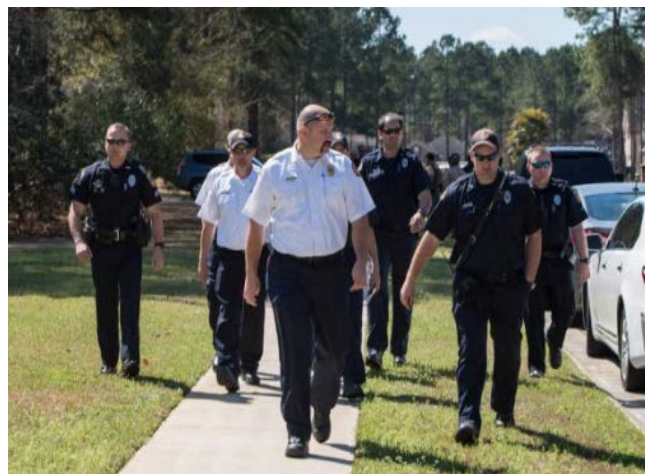
The City of Pooler operates under a Council-Manager form of Government. This system of government combines the strong political leadership of elected officials with the strong managerial experience of an appointed City Manager, enabling the Mayor and City Council to share legislative functions.

The Mayor continues to be recognized as the political head of the City and is a voting member on the City Council. Council appoints a City Manager to manage the City on a daily basis and implement the policies and programs enacted by the Council. The City Manager is responsible for preparing the annual budget, providing leadership and direction in the development of short and long-range plans, and advising the Mayor and City Council of financial conditions. The City Council also appoints a City Clerk and a Finance Officer.



The City currently employs approximately 200 full time workers and provides a full range of municipal services, including general government, public safety (police and fire), recreation, public works, code enforcement, solid waste collection and disposal, recycling, and water and sewer utilities.

The criteria used by the City for including activities in preparing its financial statements are set forth in GASB Statement No. 14. Based on these criteria, all municipal services listed above are included in the City's financial statements. In addition, the Pooler Development Authority is considered to be a component unit of the City and is treated as such in the City's financial statements.



The City Council adopts and reports annual budgets for its general and special revenue funds as required by state law. The legal level of control (the level at which expenditures may not exceed appropriations) is at the departmental level.



CITY OF POOLER AT A GLANCE

Pooler, GA

INCORPORATED 1907

**FORM OF GOVERNMENT:
COUNCIL-CITY MANAGER**

2017 POOLER CITY COUNCIL

<u>MAYOR</u>	<u>ELECTED</u>
MICHAEL F. LAMB	2004

<u>COUNCIL MEMBERS</u>	<u>ELECTED</u>
BRUCE ALLEN	2004
REBECCA BENTON	2004
SHANNON BLACK	2010
ASHLEY BROWN	2016
MIKE ROYAL	2005
STEVE E. WALL	1996

REGISTERED VOTERS 10,636

VETERANS 2,755

Total Businesses	1721
Educational Attainment	93.6%
Total Housing Units	9,068
Male Median Income	\$53,108
Female Median Income	\$22,340
Percentage of Married	56.1 %
Median House Value	\$187,900



2017 STATISTICS

CITY DEMOGRAPHICS

Estimated Population	23,744
Annual Growth Rate	2.51%
Projected 2020 Population	25,453
Median Family Income	\$66,161
Average Household Size	2.53
Per Capita Income	\$34,129
Annual Growth Rate	3.54%

PUBLIC SCHOOLS LOCATED IN CITY

Elementary	2
Middle School	1
High School	0

POLICE PROTECTION

Number of Stations	1
Number of Personnel	45
FY 2017 Calls for Service	33,645

FIRE PROTECTION

Number of Stations	4
Number of Personnel	58
FY 2017 Calls for Service	3,982

PUBLIC WORKS

Miles of Streets Resurfaced	1.87
Residential Permits Issued	497
Commercial Permits Issued	78

PARKS AND RECREATION

Community Centers	1
Parks	2

WATER AND SEWER SYSTEM

Daily Average Water Consumption (millions of gallons)	2,105
Max Daily Water Capacity (millions of gallons)	4,454
Max Daily Treatment Capacity (millions of gallons)	3,500

MAJOR EMPLOYERS

JCB, Inc.	440
Sam's Club	212
Wal-Mart	196
City of Pooler	187
Publix Supermarket	182
Nordic	177
Jenkins Plumbing	140



Financial Policies

City of Pooler
2018 Annual Budget

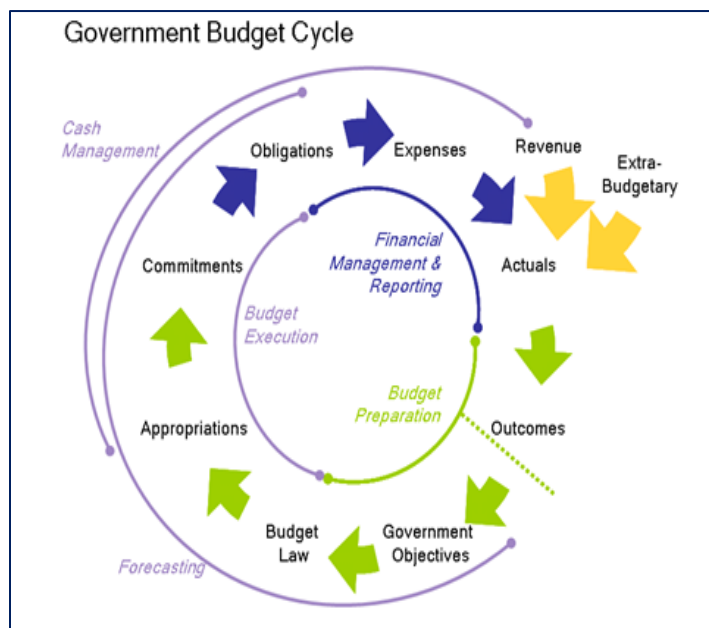
Financial Policies

The purpose of this section is to present the policies that the City follows in managing its financial and budgetary affairs. These policies represent long standing principles, traditions, and practices that have guided the City in maintaining financial stability.

Fiscal Policies

The following fiscal policies are employed by the City of Pooler:

- ❖ The City shall strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.
- ❖ The City will actively support economic and industrial development, recruitment and retention efforts to expand the revenue base.
- ❖ The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues.
- ❖ The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- ❖ Basic and essential services provided by the City will receive priority funding.
- ❖ The City will provide access to medical, dental and life insurance for its employees. The cost for these benefits will be shared between the City and its employees.
- ❖ The City will provide access to appropriate retirement plans for its employees. Employees contribute 2% - 4% according to their hire date and the City will make contributions for eligible employees at the percentage defined as reflected in the Personnel Summary section.



Fund Accounting

In governmental accounting all financial transactions are organized within “funds”. The City abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. First, a fund contains a group of accounts segregated for certain purposes. Second, the financial transactions related to these purposes will be recorded in the accounts of the fund. And third, these accounts must be self-balancing and must include information about all the financial resources (assets), liabilities, fund balance/retained earnings, revenues and expenditures/expenses.

Governmental Fund Types

The City currently makes use of three Governmental Fund types: General Fund, Special Revenue Funds, and Capital Improvements Fund. The City also makes use of one of the Proprietary fund types, which is the Enterprise Fund and one Fiduciary Fund, which is the Agency Fund. The City has one Enterprise fund which is the Water & Sewer Fund and one Agency fund which is the Municipal Court Fund. Following is a brief description of each fund type.

General Fund: The General Fund is used as the chief operating fund and to account for all resources which are not accounted for in another fund. Most functions of the City are financed within this fund, such as maintenance and operations (M&O), and salaries and benefits. By definition, there can only be one general fund.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Improvement Funds: Capital Improvement Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects.

Proprietary Fund Types

Proprietary funds are used to account for the City’s ongoing activities which are similar to those often found in the private sector. The measurement focus (flow of economic resources) is based upon determination of net income. The following is the City’s proprietary fund type.

Enterprise Funds: Enterprise Funds are used to account for operations, which include the Water & Sewer Fund, that are significantly financed through user fees and/or for which a governing body desires periodical information on cost.

Fiduciary Fund Types

Fiduciary fund reporting focuses on net assets and changes in net assets. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The Fiduciary fund category used by the City of Pooler includes one Agency Fund. GASB 34 excludes the reporting of fiduciary activities in the government-wide financial statements.

Agency Fund: The City of Pooler uses one Agency fund to account for, on a temporary basis, fines collected by the Municipal Court. Pooler's share is ultimately transferred to the general fund and the balance is distributed to other governmental agencies.

Basis of Accounting

The basis of accounting determines when financial transactions are recorded in the accounts of the various funds used by the City.

Governmental Fund Types: The modified accrual basis is followed in the Governmental Funds. Such funds include the General Fund, Special Revenue Funds and Capital Improvement Funds. The modified accrual basis of accounting recognizes revenues in the accounting period in which they become available and measurable as current assets. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or expected to be collectible soon enough thereafter to be used to pay liabilities of the current period.

Proprietary Fund Types: The full accrual basis is followed in the Proprietary Funds. Such fund types include two sub-types: Enterprise Funds and Internal Service Funds. The City does not have any Internal Service Funds. The full accrual basis of accounting recognizes transactions and events when they occur, regardless of the time of the related cash flow.

Fiduciary Fund Types: Agency Funds are used as a clearing account to distribute financial resources to other funds or outside entities. Agency funds are custodial in nature and do not involve measurement of operations and provide the most appropriate mechanism for accounting for assets and liabilities.

Budget Adjustments/Amendments

From time to time it becomes necessary to modify the adopted budget. Any change that needs to be made to the budget must be presented to and approved by the Mayor and Council. There are different scenarios which require amendment of the budget. One type of change (budget adjustment) is when the "bottom line" total for a department or fund does not change the approved budget. The second type of change is a budget

amendment that alters the total appropriation for a department or fund. The City Charter permits the Mayor and Council to make changes in the appropriations contained in the current operating budget. Circumstances requiring an amendment include but are not limited to:

- ❖ Approval of new expenditure
- ❖ Transfer from one-line item to another within a department
- ❖ Appropriation of additional funding if expenditures are projected to exceed budgeted amounts; or
- ❖ The re-appropriation of monies from one department to another when deemed necessary.

The City Manager considers budget amendments as a last resort. It is a standing policy that departments discipline themselves to initial appropriations made in the original budget ordinance passed at the beginning of the fiscal year.



Purchasing Policy

The City Council shall by ordinance prescribe procedures for a system of centralized purchasing for the City. Procurements of goods and services by the City are made in accordance with the purchasing policy. The policy describes the accepted methods for source selection including professional services, construction acquisitions, and emergency purchases.

All purchases shall be based on an approved budget for which funds have been allocated. Emergency purchases may be authorized by the City Manager. Any purchase made under these conditions for which funds have not been budgeted shall be presented to the Mayor and Council for approval at the next scheduled meeting.

The intent of the City's purchasing policy is to provide for the fair and equitable treatment of all persons involved in public purchasing by the City, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

Budgets and Budgetary Accounting

Under Georgia state law [§36-81-1§], all local governments shall operate under an annual balanced budget for the general fund, each special revenue fund, and each debt-service fund in use by the government. A budget ordinance or resolution is deemed balanced when the sum of estimated revenues and appropriated fund balances is equal

to appropriations. Capital Project funds only require a project-length balanced budget; however, the City of Pooler prepares a spending plan for those funds each year for citizen input and council approval. Council also chooses to adopt a budget plan for its one enterprise fund for water and sewer operations. These budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The General Fund, the Hotel/Motel Fund, the Confiscated Assets Fund, and the SPLOST budgets are all prepared on the modified accrual basis of accounting. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The Water and Sewer budget is prepared on the full accrual basis of accounting. Under this basis, transactions and events are recognized when they occur, regardless of the time of related cash flow.

All appropriated budgets are prepared by fund, function and department. Transfers of appropriations between departments require the approval of Mayor and Council. The legal level of budgetary control is the department level; department heads have the authority to purchase budgeted items up to a \$500 maximum without prior approval of the City Manager. The Mayor is authorized to approve budget transfers according to the City Charter. Such transfers, however, are infrequent as department heads are encouraged to stay within the approved line item budgeted levels.

Investment Policy

The City adheres to treasury management practices permitted by state statutes and adopted investment policies. Recognizing that deposit and investment transactions are subject to a variety of risks, the City seeks to promote the safety of principal, provide adequate liquidity for operational needs, earn market rates of return on investments consistent with liquidity needs and investment quality, and conform to legal requirements. The City, subsequently, limits its investments to the types of securities provided by state statutes, considering first the probable safety of capital and then the probable income to be derived.

Reporting Policy/Audit

Each fiscal year, an independent firm is contracted to perform an audit of the City's basic financial statements. The City's fiscal year runs from January 1 to December 31. Audits are performed in accordance with Generally Accepted Audit Standards issued by the Comptroller General of the United States. The annual audit report is public record and, therefore, available to the public for review.

In an effort to ensure Mayor and Council are thoroughly informed, staff produces detailed monthly financial statements reporting the activity for funds maintained by the City.

The City prepares an annual budget document providing basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the proposed and final budget are made available to all interested parties for citizen review and input prior to final Mayor and Council adoption of the budget. This year the City will submit copies of the approved budget to the Government Finance Officer Association (GFOA) Distinguished Budget Presentation program.

Debt Policy

The City will pay for all capital projects and capital improvements with pay as you go financing, using current revenues when possible. If a project or improvement cannot be financed with current revenues, long-term debt might be recommended.

Capital Improvement Policy

The City prepares annually a Capital Improvements Program (CIP), which provides for the orderly maintenance, replacement and expansion of capital needs. The CIP will identify long-range capital projects and capital improvements of all types that will be coordinated with the annual operating budget to maintain full utilization of available resources. Additionally, the City will seek federal, state and other funding to assist in financing capital projects and capital improvements.

A capital outlay is defined as an item that costs at least \$10,000 or infrastructure improvements costing at least \$50,000 and that have an "economic useful life" of one year or more.

Reserve Policy

In December 2011, the City revised its fund balance policy to conform to the Governmental Accounting Standards Board (GASB) Statement 54. The statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classifications. The statement also clarifies the definition of existing governmental fund types. The policy in place for the City of Pooler formally establishes a minimum unrestricted fund balance policy in the General Fund of 4 – 6 months of operating expenditures.

In the event of an unanticipated budgetary shortfall in excess of \$250,000 it would be acceptable for the unrestricted fund balance to fall below the minimum level. However, a plan for replenishing the fund balance must be enacted beginning with the following budget year and must be completed within two years.

Budget Control Guidelines & Monitoring

It is the responsibility of each department head to control expenditures and expend funds only for items that are budgeted. The City's Charter stipulates that expenditures

shall not exceed the appropriation authorized by the budget. No increase in the overall budget for any one department shall be made without the approval of the Mayor and Council. Refer to “Budget Amendments” for additional details.

Expenditure Control

An operational control of departmental budgets is maintained by a preliminary check of funds availability on an object classification basis. Each department is responsible for ensuring funds are available within the object classification before the issuance of purchase orders. In the event of insufficient funds within a department, additional information must be submitted to justify the purchase, after which a budget amendment will be done. Budgetary control is established at the department level, not by individual line items within the department.

Budget Preparation Process

The Finance Officer oversees the budget preparation process. The budget is composed of three levels: (1) Department Request, (2) City Manager’s Proposal, and (3) the Mayor and Council Approved Budget. The City Manager is responsible for formulating finance and policy priorities. Specific steps in the budget preparation process include the following:

Budget Preparation Package: In July, budget preparation packages are distributed to all department heads. Budget templates are set up in the Incode Accounting system for use by the department heads.

City Manager Overview: After the budget packages are distributed, the City Manager gives the time-line for department heads budget request to be submitted to Finance. Each department head meets with the City Manager and the Finance Officer for additional directions in preparation of the budget and to identify funding priorities.

Goals, Objectives and Tasks: In August, department heads submit their budget requests by inputting their numbers in the Incode system with detailed explanations if necessary. Goals, objectives and tasks are submitted to the Finance Officer for preliminary review. Afterward, the package is submitted to the City Manager for review.

Analysis of Departmental Budgets: In mid-September, department heads meet with the City Manager and the Finance Officer to review their submitted budget requests. In October the Finance Office compiles the proposed budget for submittal to the City Manager with subsequent submittal to Mayor and Council.



City Manager's Proposed Budget Formally Submitted to Mayor and Council for Review: The City Charter stipulates that the proposed budget document must be submitted by the City Manager to the Mayor and Council each year sixty (60) days prior to the beginning of the next fiscal year. The proposed budget is made available to the public for review during this period.

Consideration of Budget: From the beginning of October through mid-November, Mayor and Council have the opportunity to ask questions and make revisions to the proposed budget document.

Public Hearing: A public hearing is advertised in mid-November giving the citizens the date and time the public hearing will be held. The public hearing is typically held at the first Council meeting in December, after the work sessions with Mayor and Council are complete. The public hearing permits direct input from citizens. The budget workshop(s) are held prior to the public hearing and are typically in the first half of October.

Budget Adoption: At the second regularly scheduled Council meeting in December, the Mayor and Council enact a budget resolution for the ensuing fiscal year. The resolution details all anticipated revenues to be received during the fiscal year, all anticipated expenditures for the fiscal year and all payments to be applied toward the City's indebtedness.

Fiscal Year

The fiscal year of the City begins on January 1st of each year and ends December 31st of the same year.

The budget calendar on the following pages details the City's budget preparation process.

Budget Calendar 2018

City of Pooler Budget Calendar 2018		
18-Jul	Budget request worksheets, instructions, and guidelines are distributed to dept heads	Finance Officer
18-Jul	Budget templates are available on Incode system for use by dept heads	Finance Officer
01-Sep	Budget requests are completed in Incode; Documentation turned in to Finance	Dept Heads
01-Sep	Revenue estimates are completed	Finance Officer/ City Manager
September 4 - 15-Sep	Analyze budget requests	Finance Officer/ City Manager
September 18 - 22-Sep	Hold conferences with department heads	Finance Officer/ City Manager/Dept Heads
September 25 - 06-Oct	Assemble budget requests, compare with revenue estimates, and compile balanced budget	Finance Officer
October 16 -	Council workshop to discuss budget – 3:00 p.m.	Finance Officer/ City Manager/Council
November 6 -	Council workshop to discuss budget – 3:00 p.m.	Finance Officer/ City Manager/Council
November 11 -	Advertise budget information and date of public hearing (send to paper on Nov 7)	Finance Officer
November 20 -	Council workshop to discuss budget – 3:00 p.m. (pending necessity)	Finance Officer/ City Manager/Council
November 20 -	Mayor and Council review is complete	Mayor/Council
November 21 -	Conduct public hearing for proposed budget	Council
November 25 -	Advertise consideration of budget resolution (send to paper on November 20)	Finance Officer
December 4-	Further review and revision. Adopt 2018 Resolution.	Finance Officer/ Council
December 22 -	Send copies to department heads	Finance Officer
01-Jan-18	Budget becomes effective	Finance Officer



City of Pooler
Municipal Court



Funds, Debt Summary, And Financial Trends

CITY OF POOLER
2018 ANNUAL BUDGET

Funds, Debt Summary & Financial Trends

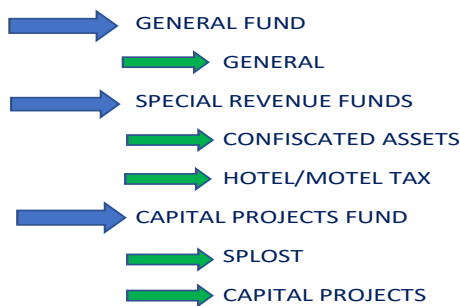
FUND SUMMARIES

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the City's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for with individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The City of Pooler utilizes three major governmental fund types, one enterprise fund and one fiduciary fund. The governmental fund types are the General Fund, Special Revenue Funds, and Capital Projects Funds. The City has one enterprise fund, (Water & Sewer Fund) and one fiduciary fund (Municipal Court Agency Fund).

↓ MAJOR FUND TYPES ↓

GOVERNMENTAL



PROPRIETARY



FIDUCIARY



GOVERNMENTAL FUNDS

General Fund

The General Fund is the general operating fund of a City. This fund is used to account for all financial resources except those required to be in another fund. By definition, the City has only one General Fund.

General Fund

- ❖ General Fund Statement of Revenues and Expenditures
- ❖ General Fund Summary of Revenues
- ❖ General Fund Revenue Detail
- ❖ General Funds Largest Resources of Revenue
- ❖ General Fund Summary of Expenditures
- ❖ General Fund Expenditure Detail

Special Revenue Funds

Special Revenue funds account for revenue sources that are legally restricted to expenditures for a specific purpose. The City has two special revenue funds.

❖ Hotel/Motel Fund

The Hotel/Motel Fund is used to account for funds received from a 6% hotel/motel tax placed on hotels and motels in the city limits. Monies are distributed as mandated in the city ordinance to promote tourism in the City.

Hotel/Motel Fund

Hotel Motel Fund Revenues and Expenditures

❖ Confiscated Assets Fund

The Confiscated Assets Fund is used to account for funds received from participation with other law enforcement agencies in drug related cases. The monies are used by the City of Pooler Police Department to purchase necessary equipment and supplies; the fund cannot be used for wages and benefits. Any projected fund balance automatically carries over to the next year.

Confiscated Assets Fund

Confiscated Assets Fund Revenues and Expenditures

Capital Projects Funds

Capital Projects Funds are used to budget and account for the acquisition or construction of facilities that would otherwise skew the annual operating budget (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds). Generally, capital projects include those that cost more than \$250,000 and have a useful life of more than one year.

❖ *Special Purpose Local Option Sales Tax (SPLOST) Fund*

The City uses one Capital Projects fund for its SPLOST activities. In 2013, the citizens of Chatham County and Pooler re-approved a 1% Special Purpose Local Option Sales Tax for the purpose of funding capital improvement projects. Approved projects include: streets, recreational facilities, and public safety facilities and equipment. In FY 2017, the City of Pooler finished upgrading the traffic signals on Pooler Parkway to improve traffic flow as well as construct a new intersection and traffic signal near the canal.

Special Purpose Local Option Sales Tax

Special Purpose Local Option Sales Tax 2018 Expenditures

❖ *Capital Projects Fund*

The City uses a separate Capital Projects fund for various capital improvements unrelated to SPLOST. In FY 2016 the Capital Projects Fund was used to account for the construction of a new city hall, a storage facility, traffic signal improvements at Rogers and Highway 80 as well as the purchase of land in downtown Pooler to be used for redevelopment. In FY 2018, the City plans to finish construction of city hall and the traffic signal improvements and construct a new fire station off of Jimmy Deloach Parkway.

Capital Improvements Fund

Capital projects revenue and expenditures



Funds, Debt Summary, And Financial Trends

All Government Fund Types in FY 2018

Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance

	General Fund	Confiscated Asset Fund	Hotel/Motel Fund	SPLOST Fund	Capital Projects Fund
Resources					
Revenues					
Taxes	\$ 15,327,500		\$ 1,230,000	\$ -	\$ -
Licenses & Permits	655,000		-	-	-
Intergovernmental Revenues	274,000		-	-	-
Charges for Services	2,748,715		-	-	-
Fines & Forfeitures	949,507		-	-	-
Investment Income	40,000		-	-	-
Contributions & Private Donations	30,000				
Other Revenues	40,000		-	-	-
Other Financing Sources	802,892		-	3,050,000	-
Total Revenues	\$ 20,867,614		\$ 1,230,000	\$ 3,050,000	\$ -
Operating Transfers In					
General Fund	-		-	-	1,627,420
Hote/Motel Fund	-		-	-	-
Total Transfers In	\$ -		\$ -	\$ -	\$ 1,627,420
Total Resources	\$ 20,867,614		\$ 1,230,000	\$ 3,050,000	\$ 1,627,420
	General Fund	Confiscated Asset Fund	Hotel/Motel Fund	SPLOST Fund	Capital Projects Fund
Uses					
Expenditures					
General Government	\$ 2,046,136	\$ -	\$ -	\$ -	\$ -
Public Safety	9,461,704		-	-	-
Public Works	4,885,391		-	-	1,627,420
Health and Welfare	157,058			-	-
Recreation and Parks	1,664,168				-
Community Development	520,301		615,000		-
Debt Service	505,435		-	2,220,804	-
Total Expenditures	\$ 19,240,193		\$ 615,000	\$ 2,220,804	\$ 1,627,420
Operating Transfers Out					
General Fund	-		615,000	-	-
Splost Fund	-		-	-	-
Capital Projects Fund	1,627,420		-	-	-
Total Transfers Out	\$ 1,627,420		\$ 615,000	\$ -	\$ -
Total Uses	\$ 20,867,614		\$ 1,230,000	\$ 2,220,804	\$ 1,627,420
Net Resources	-	-	-	829,196	-
Beginning Fund Balance	18,531,512	945	-	326,799	44,081
Ending Fund Balance	\$ 18,531,512	\$ 945	\$ -	\$ 1,155,995	\$ 44,081

Funds, Debt Summary, And Financial Trends

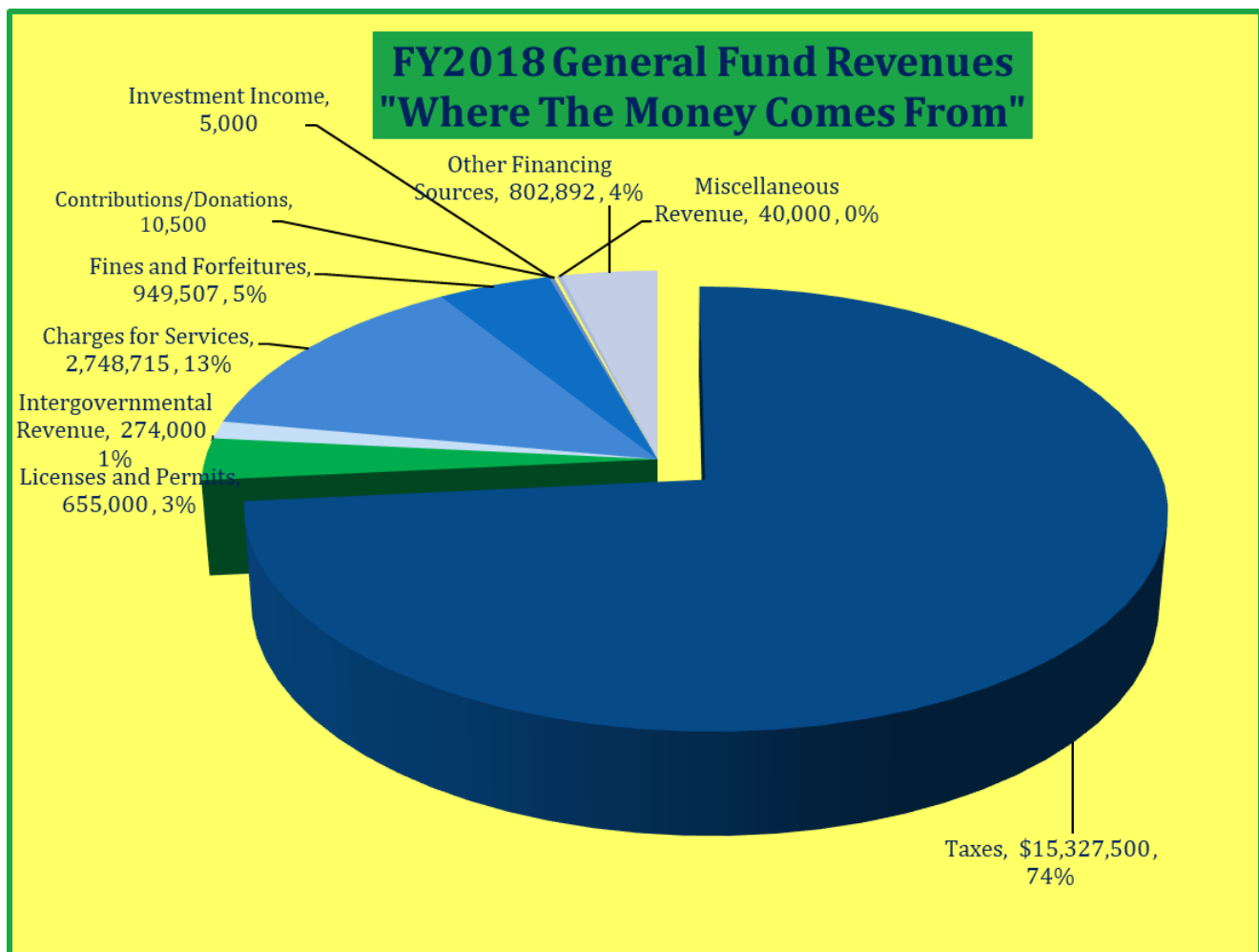
General Fund Statement of Revenues & Expenditures

GENERAL FUND STATEMENT OF REVENUES & EXPENDITURES	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Beginning Fund Balance	\$ 18,555,189	\$ 17,738,738	\$ 17,738,738	\$ 18,531,512
Revenue				
Taxes	15,210,855	14,847,750	16,022,079	15,327,500
Licenses & Permits	770,840	640,000	942,000	655,000
Intergovernmental Revenue	980,725	314,270	509,270	274,000
Charges for Services	2,614,189	2,267,030	2,699,530	2,748,715
Fines & Forfeitures	860,292	1,177,270	877,270	949,507
Investment Earnings	29,568	10,000	36,500	40,000
Contributions & Private Donations	86,893	70,000	40,000	30,000
Miscellaneous Revenue	141,269	65,649	103,403	40,000
Total Revenues	\$ 20,694,631	\$ 19,391,969	\$ 21,230,052	\$ 20,064,722
Expenditures				
General Government	\$ 1,375,847	\$ 1,548,688	\$ 1,634,488	\$ 2,046,136
Public Safety	9,037,307	9,458,233	9,609,871	9,461,704
Public Works	4,570,272	4,672,628	5,047,728	4,885,391
Health and Welfare	177,079	167,194	167,194	157,058
Culture and Recreation	1,673,669	1,942,642	1,944,030	1,664,168
Housing and Development	508,872	468,585	473,726	520,301
Capital Outlay				
Debt Service-principal	1,344,102	991,310	1,521,310	446,308
Debt Service-interest	738,271	549,223	519,223	59,127
Total Expenditures	\$ 19,425,419	\$ 19,798,503	\$ 20,917,570	\$ 19,240,193
Excess (deficiency) of revenues over under expenditures	\$ 1,269,212	\$ (406,534)	\$ 312,482	\$ 824,529
Other Financing Sources				
Transfer in - Hotel-Motel Tax Fund	601,628	550,000	609,000	615,000
Transfer From SPLOST	-	-	-	-
Transfer from Capital Projects	112,993	-	-	-
Sale of Assets	107,300	-	116,492	-
Capital Leases	334,835	565,080	580,401	187,892
Total Other Financing Sources	\$ 1,156,756	\$ 1,115,080	\$ 1,305,893	\$ 802,892
Total Resources	\$ 21,851,387	\$ 20,507,049	\$ 22,535,945	\$ 20,867,614
Other Financing Uses				
Transfer out - CIP Fund	3,242,419	1,088,775	1,252,975	1,627,420
Transfer out - Splost Fund	-	-	-	-
Total Other Financing Uses	\$ 3,242,419	\$ 1,088,775	\$ 1,252,975	\$ 1,627,420
Total Uses	\$ 22,667,838	\$ 20,887,278	\$ 22,535,945	\$ 20,867,613
Change in Fund Balance	\$ (816,451)	\$ (380,229)	\$ -	\$ -
Ending Fund Balance	\$ 17,738,738	\$ 17,358,509	\$ 18,531,512	\$ 18,531,513

Funds, Debt Summary, And Financial Trends

General Fund Revenue Summary

	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Taxes	\$ 15,210,855	\$ 14,847,750	\$ 16,022,079	\$ 16,070,465	\$ 15,327,500
Licenses and Permits	770,840	640,000	942,000	1,166,169	655,000
Intergovernmental Revenue	980,725	314,270	509,270	570,657	274,000
Charges for Services	2,613,614	2,267,030	2,699,530	2,746,294	2,748,715
Fines and Forfeitures	860,292	1,177,270	877,270	857,806	949,507
Investment Income	29,568	10,000	36,500	43,064	40,000
Contributions/Donations	86,893	70,000	40,000	12,255	30,000
Miscellaneous Revenue	141,269	65,649	103,403	120,515	40,000
Other Financing Sources	1,156,756	1,495,309	1,299,205	1,305,860	802,892
Total Revenue & Other Financing Sources	\$21,850,812	\$ 20,887,278	\$ 22,529,257	\$ 22,893,085	\$ 20,867,614



Funds, Debt Summary, And Financial Trends

General Fund Revenue Detail

REVENUE	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Taxes				
Real & Personal Property	\$ 4,457,031	\$ 4,400,000	\$ 4,682,829	\$ 4,450,000
Motor Vehicle	77,722	55,000	55,000	40,000
TAVT Motor Vehicle	501,816	550,000	520,000	525,000
Mobile Home	15,278	16,000	16,000	15,000
Intangible Recording	165,704	125,000	125,000	130,000
Real Estate Transfer Tax	57,567	45,000	55,000	45,000
Utility Franchise Tax	1,770,874	1,650,000	1,780,000	1,780,000
Local Option Sales Tax	5,866,450	5,750,000	6,360,000	6,000,000
Alcoholic Beverage Excise Tax	569,229	575,000	575,000	575,000
Mixed Drink Excise Tax	111,890	114,000	114,000	114,000
Energy Excise Tax	89,963	80,000	110,000	100,000
Occupational Tax	286,794	285,000	286,800	295,000
Insurance Premium Tax	1,192,110	1,150,000	1,267,000	1,200,000
Financial Institution Tax	42,233	40,000	52,700	53,000
Penalty - Property Tax	5,836	12,250	22,250	5,000
Penalty - Occupational Tax	358	500	500	500
Total Taxes	\$ 15,210,855	\$ 14,847,750	\$ 16,022,079	\$ 15,327,500
Licenses & Permits				
Alcoholic Beverage Licenses	112,000	110,000	110,000	115,000
Insurance Licenses	30,900	30,000	30,000	30,000
Zoning & Land Use Permits	63,430	43,000	43,000	43,000
Regulatory Fees - Businesses	12,538	7,000	7,000	7,000
Building Permits	551,972	450,000	752,000	460,000
Total License & Permits	\$ 770,840	\$ 640,000	\$ 942,000	\$ 655,000
Intergovernmental Revenues				
Federal Grant - SAFER Grant	429,890	30,000	225,000	-
FBI-OT Reimbursement	3,385	1,000	1,000	-
FED OP & Categorical Direct	309,000	-	-	-
Safety Grant	7,000	6,000	6,000	4,000
State of Georgia - Capital	171,543	227,270	227,270	225,000
C.C. Narcotic Task Force	59,907	50,000	50,000	45,000
Total Intergovernmental Revenue	\$ 980,725	\$ 314,270	\$ 509,270	\$ 274,000

Funds, Debt Summary, And Financial Trends

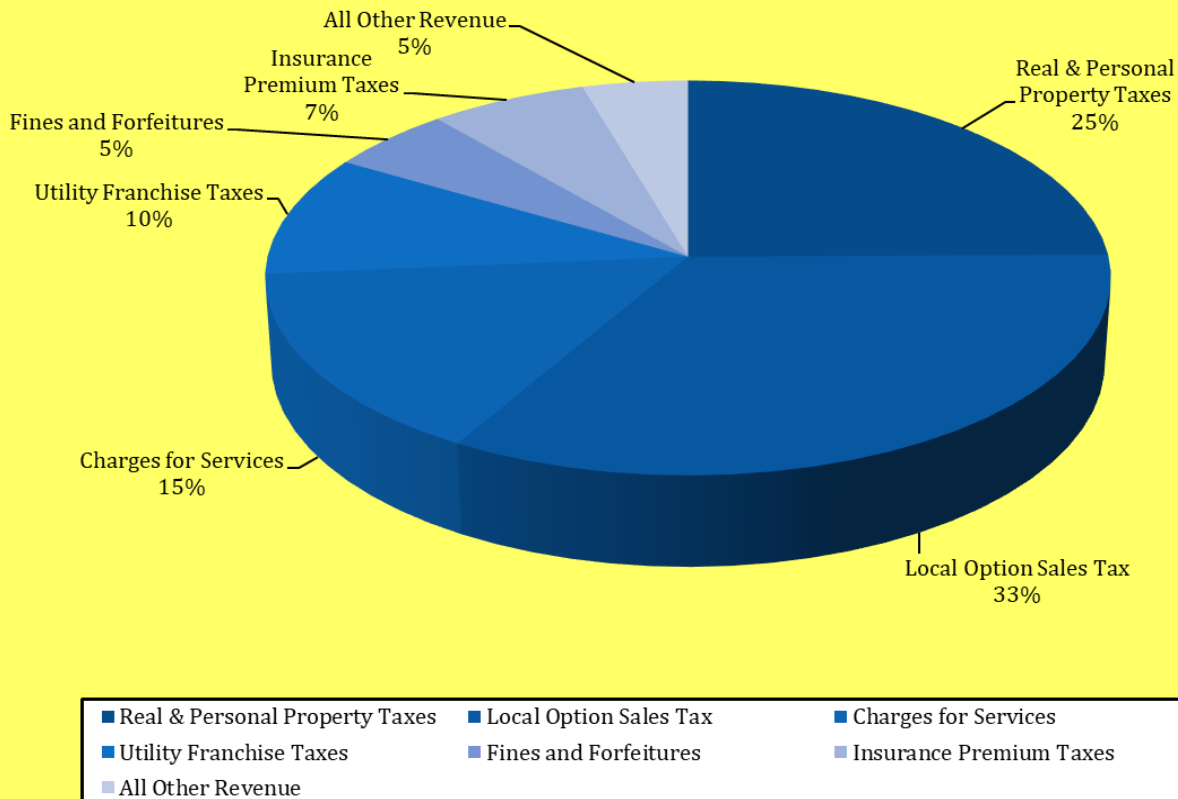
REVENUE	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Charges for Services				
W/S Cost Reimbursement	463,222	563,530	563,530	765,215
Court Technology Fee I	60,421	53,000	53,000	53,000
Court Technology Fee II	26,315	22,500	22,500	22,500
False Alarm Fees	14,900	14,000	14,000	-
Unincorporated Fire District Fees	53,895	40,000	40,000	45,000
Sanitation Fees	1,530,022	1,271,000	1,610,800	1,550,000
Sanitation Penalty Revenue	33,095	27,000	27,000	30,000
Recycled Refuse	544	-	-	-
Cart Fees	65,930	50,000	55,000	55,000
Facilities Rental Fees	23,089	30,000	30,000	28,000
Youth Tournaments	5,761	4,500	4,500	6,500
Adult Tournaments	-	-	-	-
Youth Sports	63,688	55,000	85,000	50,000
Adult Sports	1,933	-	-	-
Youth Classes & Camps	46,440	38,000	58,000	45,000
Adult Classes & Camps	1,779	-	-	-
Senior Center- Membership	2,000	1,500	1,500	1,500
Senior Center - Receivables	2,577	2,000	2,000	2,000
Concessions Stand	94,647	90,000	90,000	90,000
Bloomingtondale for Seniors	5,708	5,000	5,000	5,000
Cemetery Lots	25	-	-	-
Tree Reimbursement	118,198	-	37,700	-
Total Charges for Services	\$ 2,614,189	\$ 2,267,030	\$ 2,699,530	\$ 2,748,715
Fines & Forfeitures				
Fines & Forfeitures	860,292	1,177,270	877,270	949,507
Restitution	-	-	-	-
Total Fines & Forfeitures	\$ 860,292	\$ 1,177,270	\$ 877,270	\$ 949,507
Investment Income				
Interest on Investments	29,568	10,000	36,500	40,000
Total Investment Income	\$ 29,568	\$ 10,000	\$ 36,500	\$ 40,000
Contributions/Private Donations				
Donations - Fire & Police	3,000	-	-	-
Donations - Sponsors	46,540	40,000	40,000	10,000
Patriot Weekend	37,353	30,000	-	20,000
Total Contributions/Private Donations	\$ 86,893	\$ 70,000	\$ 40,000	\$ 30,000
Miscellaneous Revenue				
Lease Revenue	9,600	-	-	-
Tower Lease Agreement	26,934	20,000	20,000	20,000
Insurance Proceeds	62,276	-	32,377	-
GF Convenience Fee	271	-	-	-
Other (Sundry)	42,188	45,649	51,026	20,000
Total Miscellaneous Revenue	\$ 141,269	\$ 65,649	\$ 103,403	\$ 40,000
Other Financing Sources				
Transfer From SPLOST	-	-	-	-
Transfer from Capital Projects	112,993	-	-	-
Transfers In - Hotel /Motel	601,628	550,000	609,000	615,000
Use of Fund Balance	-	380,229	-	-
Sale of Assets	107,300	-	112,925	-
Capital Leases	334,835	565,080	577,280	187,892
Total Other Financing Sources	\$ 1,156,756	\$ 1,495,309	\$ 1,299,205	\$ 802,892
Total Revenue	\$ 21,851,387	\$ 20,887,278	\$ 22,529,257	\$ 20,867,614

Funds, Debt Summary, And Financial Trends

Largest Sources of Revenue

	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Real & Personal Property Taxes	\$ 4,457,031	\$ 4,400,000	\$ 4,682,829	\$ 4,450,000
Local Option Sales Tax	5,866,450	5,750,000	6,360,000	6,000,000
Charges for Services	2,613,614	2,267,030	2,699,530	2,748,715
Utility Franchise Taxes	1,770,874	1,650,000	1,780,000	1,780,000
Fines and Forfeitures	860,292	1,177,270	877,270	949,507
Insurance Premium Taxes	1,192,110	1,150,000	1,267,000	1,200,000
All Other Revenue	1,156,756	1,495,309	1,299,205	802,892
TOTAL LARGEST SOURCES OF REVENUE	\$17,917,127	\$ 17,889,609	\$ 18,965,834	\$ 17,931,114

FY 2018 Largest Sources of General Fund Revenues



Funds, Debt Summary, And Financial Trends

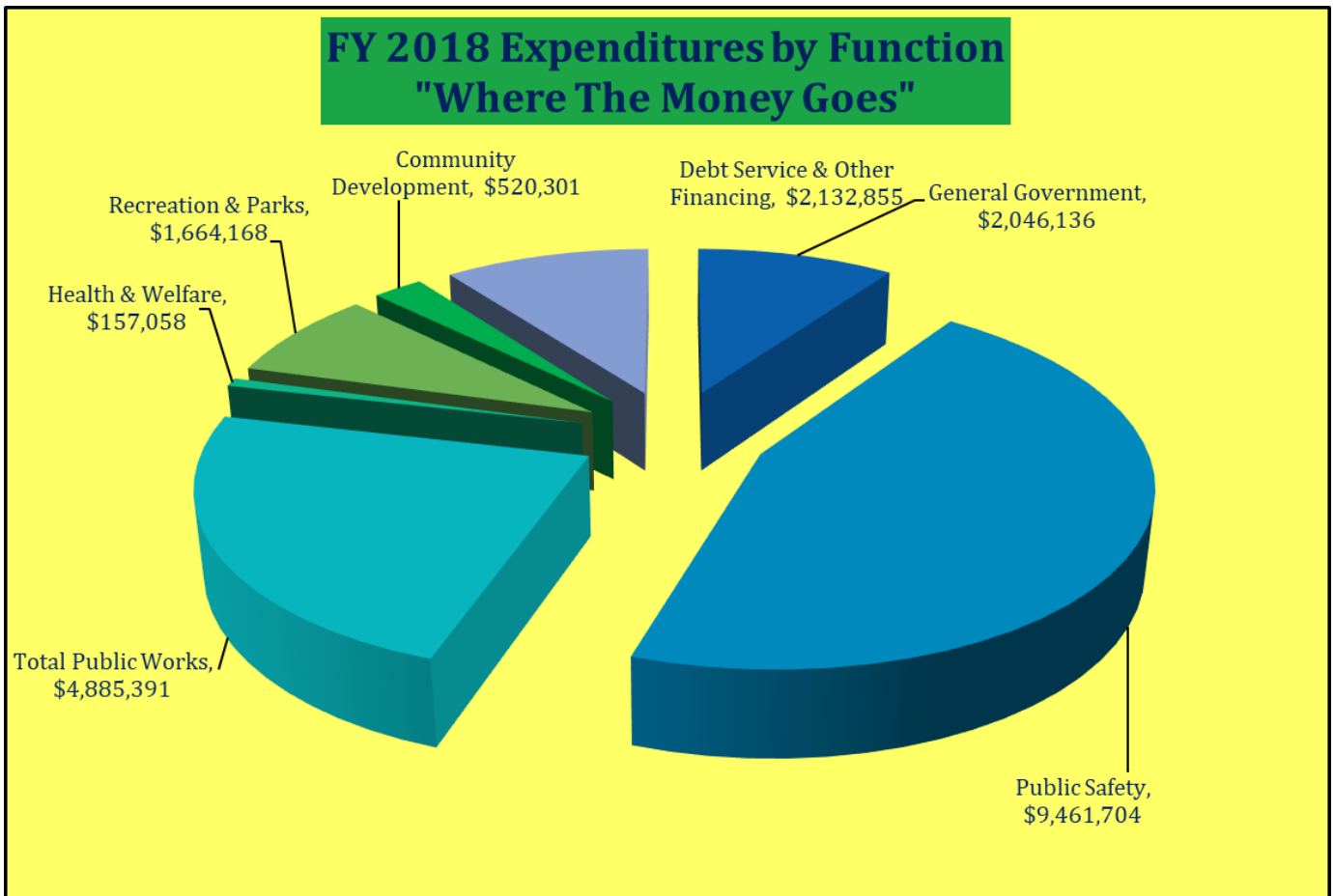
General Fund Expenditures Summary

	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
General Administration	\$ 1,375,847	\$ 1,548,688	\$ 1,634,488	\$ 1,627,417	\$ 2,046,136
Total General Government	\$ 1,375,847	\$ 1,548,688	\$ 1,634,488	\$ 1,627,417	\$ 2,046,136
	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Public Safety					
Police	\$ 4,858,609	\$ 4,684,339	\$ 4,810,193	\$ 4,660,366	\$ 4,913,967
Fire	4,178,698	4,773,894	4,799,678	4,768,753	4,547,737
Total Public Safety	\$ 9,037,307	\$ 9,458,233	\$ 9,609,871	\$ 9,429,119	\$ 9,461,704
	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Public Works					
Street Department & Solid Waste	\$ 3,337,875	\$ 3,354,412	\$ 3,656,912	\$ 3,570,778	\$ 3,395,316
Stormwater Management	743,977	755,241	827,841	822,921	839,161
Facilities Maintenance	488,420	562,975	562,975	529,153	650,914
Total Public Works	\$ 4,570,272	\$ 4,672,628	\$ 5,047,728	\$ 4,922,852	\$ 4,885,391
	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Health & Welfare					
Community Services-Senior Center	\$ 177,079	\$ 167,194	\$ 167,194	\$ 126,605	\$ 157,058
Total Health & Welfare	\$ 177,079	\$ 167,194	\$ 167,194	\$ 126,605	\$ 157,058
	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Recreation					
Recreation	\$ 1,673,669	\$ 1,784,630	\$ 1,944,030	\$ 1,838,896	\$ 1,556,018
Park Maintenance	-	158,012	198,012	163,483	108,150
Total Recreation	\$ 1,673,669	\$ 1,942,642	\$ 2,142,042	\$ 2,002,379	\$ 1,664,168

Funds, Debt Summary, And Financial Trends

General Fund Expenditure Summary

	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Community Development					
Inspections	\$ 508,872	\$ 468,585	\$ 473,726	\$ 469,046	\$ 520,301
Total Community Development	\$ 508,872	\$ 468,585	\$ 473,726	\$ 469,046	\$ 520,301
	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Debt Service					
Principal	\$ 1,344,102	\$ 991,310	\$ 1,521,310	\$ 1,521,078	\$ 446,308
Interest	738,271	549,223	519,223	517,662	59,127
Other Financial Services	324,249	108,775	141,367	125,297	1,627,420
Total Debt Service	\$ 5,324,792	\$ 2,629,308	\$ 3,454,208	\$ 3,291,715	\$ 2,132,855
Total General Fund Expenses	\$ 18,292,071	\$ 20,887,278	\$ 22,529,257	\$ 21,869,133	\$ 20,867,613



Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

ADMINISTRATION & LEGISLATIVE DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	665,751	813,158	807,758	1,100,851
Overtime Wages	1,117	-	5,000	1,000
Group Insurance	61,174	69,768	71,768	117,988
Social Security (FICA) Contributions	8,598	14,193	14,193	18,767
Retirement Contributions	65,875	98,810	98,810	145,839
School Incentive Program	1,800	1,800	3,600	5,400
Workers' Compensation	526	5,147	5,147	9,112
OPEB Trust	26,584	18,334	18,334	20,407
Vehicle Allowance	5,991	6,000	6,000	6,000
Total Personnel Services & Benefits	\$ 837,416	\$ 1,027,210	\$ 1,030,610	\$ 1,425,364
Official & Managerial Services	42,200	42,000	42,000	45,800
Professional Services	17,346	10,000	16,200	12,000
Legal Services	26,958	35,000	35,000	35,000
Accounting & Audit	18,994	20,000	20,000	17,000
Engineering & Appraisal Fees	32,700	30,000	30,000	5,000
Technical Services	521	1,000	1,000	1,000
Computer Technical Services	22,927	22,849	22,849	70,188
Bank Charges & Adjustments	619	500	500	500
Beautification	-	10,000	10,000	10,000
Repairs & Maintenance	6,453	3,000	3,000	5,400
Building Maintenance	7,225	11,500	11,500	11,500
Rental Equipment	4,462	5,900	5,900	5,600
General Insurance	12,991	14,600	14,600	28,000
Communications	49,340	40,079	56,079	50,419
Advertising	1,488	3,200	3,200	2,200
Printing & Publications	5,152	5,500	5,500	6,000
Travel & Per Diem	8,470	13,000	13,000	11,000
Expense Allowances	39,400	40,000	40,000	40,000
Dues & Subscriptions	51,003	47,700	47,700	56,500
Training & Education	12,506	11,500	11,500	11,500
Miscellaneous Purchased Services	15,727	5,000	5,000	5,300
Patriot Weekend	49,361	45,000	5,000	35,000
Medical Expenses	420	2,000	2,000	500
Health Fair Expenses	1,959	2,000	2,000	2,000
Total Purchased & Contracted Services	\$ 428,222	\$ 421,328	\$ 403,528	\$ 467,407
Supplies & Materials	54,790	29,000	64,000	28,700
Office Supplies				2,000
Energy - Natural gas	441	-	-	-
Energy - Electricity	22,889	16,000	33,800	20,000
Energy - Gasoline & Diesel	2,052	4,000	7,700	3,000
Miscellaneous Equipment	7,324	49,350	37,050	25,150
Office Equipment/Computers				1,256
Uniforms	1,530	1,500	1,500	1,500
Total Supplies	\$ 89,026	\$ 99,850	\$ 144,050	\$ 81,606
Land Purchase	7,500	-	-	-
C/O Vehicle			11,000	
Computer & Peripherals	13,458	-	45,000	-
Total Capital Outlay	\$ 21,183	\$ 300	\$ 56,300	\$ 300
Other Agencies	225	300	300	300
Total Other Cost	\$ 225	\$ 300	\$ 300	\$ 300
Total General Administration & Legislative Expenses	\$ 1,375,847	\$ 1,548,688	\$ 1,634,488	\$ 2,046,136

Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

POLICE DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	2,490,040	2,592,615	2,592,615	2,785,716
Overtime Wages	100,472	20,000	20,000	30,000
Group Insurance	283,836	312,480	312,480	375,319
Social Security (FICA) Contributions	33,205	37,428	37,428	39,755
POAB Pension	12,210	13,200	13,200	13,000
Retirement Contributions	291,440	315,039	315,039	381,098
School Incentive Program	7,200	7,200	7,200	1,800
Unemployment	4,298	-	-	-
Workers' Compensation	101,620	114,249	114,249	120,509
OPEB Trust	119,631	93,333	93,333	54,834
Allowances - Uniforms	25,423	25,920	25,920	26,400
Total Personnel Services & Benefits	\$ 3,469,375	\$ 3,531,464	\$ 3,531,464	\$ 3,828,431
Professional Services	58,865	52,000	52,000	72,000
Technical Services	925	2,500	2,500	2,500
Court Tech Expenses	85,961	-	-	89,000
Computer Technical Services	72,625	193,066	193,066	125,040
Bank Charges	4,653	4,653	4,653	-
Repairs & Maintenance	6,497	7,500	7,500	8,100
Building Maintenance	7,490	6,600	6,600	20,000
Radar Repairs & Maintenance	2,433	2,500	2,500	2,500
Vehicle Repairs & Maintenance	16,433	12,000	12,000	8,000
Rent - Land/Buildings	125,600	-	-	-
Rental Equipment	7,774	5,000	5,000	11,000
General Insurance	104,677	96,500	148,000	140,000
Communications	65,659	73,066	73,066	75,518
DUI Advertising	250	300	300	300
Printing & Publications	70	2,000	2,000	2,000
Travel & Per Diem	9,195	7,000	7,000	11,000
Dues & Subscriptions	2,340	3,000	3,000	3,200
Training & Education	5,814	10,000	10,000	10,000
Judicial Education	325	2,000	2,000	2,000
Contract Labor	5,125	7,000	7,000	-
Miscellaneous Purchased Services	4,346	700	700	-
Medical Expenses	4,050	4,000	4,000	4,000
Investigating Expense	1,274	5,000	5,000	5,000
Victim Medical Costs	-	2,000	2,000	2,000
Court Expenses - Subpoena	-	1,000	1,000	200
Total Purchased/Contracted Services	\$ 592,381	\$ 499,385	\$ 550,885	\$ 593,358
Supplies & Materials	53,518	40,000	41,813	18,685
Vehicle Supplies & Materials	33,710	35,000	35,000	27,000
Energy - Electricity	39,307	10,000	10,000	35,000
Energy - GCIC Utility	-	750	-	-
Energy - Gasoline & Diesel	95,813	130,000	130,000	110,000
Miscellaneous Equipment	162,485	175,000	207,480	47,895
Office Equipment	-	-	-	38,706
Uniforms	18,787	20,000	25,377	27,000
Patriot Weekend	310	-	-	-
Total Supplies	\$ 403,930	\$ 410,750	\$ 449,670	\$ 304,286
C/O - Vehicle	360,908	218,080	276,932	187,892
C/O - Furniture/Fixtures	32,015	-	-	-
C/O - Computer & Peripherals	-	-	-	-
C/O - Other Equipment	-	24,660	1,242	-
Total Capital Outlay	\$ 392,923	\$ 242,740	\$ 278,174	\$ 187,892
Total Police Expenses	4,858,609	4,684,339	4,810,193	4,913,967

Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

FIRE DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	2,357,233	2,589,137	2,464,137	2,685,619
Overtime Wages	190,234	120,000	232,000	120,000
Insurance - Group - GMA	302,450	387,672	387,672	408,334
Social Security (FICA) Contributions	33,799	37,409	37,409	37,912
Firefighters' Pension	17,800	16,000	16,000	-
Retirement Contributions	276,685	314,617	314,617	363,432
School Incentive Program	1,800	1,800	1,800	1,800
Workers' Compensation	78,985	90,994	90,994	93,858
OPEB Trust	130,708	98,333	98,333	52,292
Total Personnel Services & Benefits	\$ 3,389,694	\$ 3,655,962	\$ 3,642,962	\$ 3,763,247
Professional Services	9,708	8,000	8,000	8,000
Technical Services	7,567	10,000	10,000	14,000
Computer Technical Services	18,268	30,541	30,541	25,000
Repairs & Maintenance	7,780	20,000	20,000	8,500
Building Maintenance	32,234	25,000	25,000	25,000
Vehicle Repairs & Maintenance	48,428	35,000	66,284	45,000
Rental Equipment	19,065	15,000	15,000	15,000
Insurance General	51,295	52,000	52,000	57,000
Communications	33,898	38,733	38,733	32,672
Printing & Publications	706	1,000	1,000	1,500
Travel & Per Diem	13,539	7,000	14,500	7,000
Dues & Subscriptions	4,175	4,500	4,500	2,650
Training & Education	10,746	15,000	15,000	15,000
Miscellaneous Purchased Services	3,360	2,500	2,500	-
Medical Expenses	6,146	18,000	18,000	15,000
Total Purchased/Contracted Services	\$ 266,915	\$ 282,274	\$ 321,058	\$ 271,322
Training Supplies & Materials	7,221	15,000	15,000	15,000
Supplies & Materials	71,602	70,000	70,000	45,000
Vehicle Supplies & Materials	32,037	20,000	20,000	20,000
Vehicle Repair Supplies	15,786	20,000	20,000	20,000
Office Supplies	-	-	-	1,968
Medical Supplies	15,982	16,000	16,000	16,000
Fire Prevention Supplies	4,892	4,700	4,700	4,000
Energy - Natural gas	-	3,500	3,500	1,200
Energy - Electricity	32,655	64,000	64,000	40,000
Energy - Gasoline & Diesel	45,278	72,058	72,058	55,000
Miscellaneous Equipment	185,609	377,900	377,900	175,000
Office Equipment	-	-	-	10,000
Personal Protective Equipment	28,578	50,000	50,000	35,000
GSAR Equipment	1,074	-	-	5,500
Uniforms	37,683	34,000	34,000	30,000
Total Supplies	\$ 478,397	\$ 747,158	\$ 747,158	\$ 473,668
C/O - Site Improvements	-	40,000	40,000	-
C/O - Buildings	7,173	20,000	20,000	17,800
C/O - Machinery	28,086	-	-	-
C/O - Vehicles	-	-	-	-
C/O - Furniture/Fixtures	8,433	-	-	-
C/O - Computers & Peripherals	-	-	-	21,700
C/O - Other Equipment	-	28,500	28,500	-
Total Capital Outlay	\$ 43,692	\$ 88,500	\$ 88,500	\$ 39,500
Total Fire Department Expenses	\$ 4,178,698	\$ 4,773,894	\$ 4,799,678	\$ 4,547,737

Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

STREET & SOLID WASTE DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	354,466	358,476	358,476	364,713
Overtime Wages	3,969	1,000	1,000	2,000
Insurance - Group - GMA	46,911	46,344	46,344	51,863
Social Security (FICA) Contributions	3,959	5,125	5,125	5,236
Retirement Contributions	43,255	43,560	43,560	46,895
Workers' Compensation	30,249	31,742	31,742	30,577
OPEB Trust	19,939	13,333	13,333	7,222
Total Personnel Services & Benefits	\$ 502,748	\$ 499,580	\$ 499,580	\$ 508,506
Engineering	2,320	-	-	3,000
Property Services	466,943	230,000	270,000	275,000
Equipment Repairs & Maintenance	160	5,000	5,000	2,500
Vehicle Repairs & Maintenance	2,013	5,000	5,000	2,500
R/M - Traffic Signals	9,035	13,100	13,100	13,600
Road Repairs & Maintenance	-	25,000	25,000	20,000
Rental Equipment	-	7,000	7,000	5,000
Insurance General	10,158	12,000	12,000	10,000
Communications	2,780	2,700	2,700	2,700
Printing & Publications	-	-	-	1,500
Travel, Seminars & Entrt	-	500	500	-
Training & Education	-	-	-	-
Miscellaneous Purchased Services	20,063	-	-	-
Tree Trimming	57,000	25,000	68,500	25,000
Medical Expenses	510	-	-	500
Total Purchased & Contracted Services	\$ 570,982	\$ 325,300	\$ 408,800	\$ 361,300
S/M -Grounds Maintenance	86	-	-	-
Supplies & Materials	12,794	11,000	11,000	10,000
Vehicle Supplies & Materials	11,222	12,000	12,000	7,000
Paving Materials	32,834	30,000	30,000	20,000
Street Signs	5,160	5,000	5,000	5,000
Electricity -Traffic Signals	5,796	6,180	6,180	40,000
Electricity -Street Lights	491,633	552,000	602,000	575,000
Energy - Gasoline & Diesel	10,779	20,000	20,000	25,000
Miscellaneous Equipment	-	-	-	-
Uniforms	3,154	-	-	3,100
Total Supplies	\$ 573,458	\$ 636,180	\$ 686,180	\$ 685,100
C/O -Traffic Signals	-	-	-	90,000
C/O - Infrastructure	199,701	250,000	250,000	250,000
C/O - Machinery	15,930	-	-	-
C/O- Vehicles	22,545	34,762	34,762	-
Total Capital Outlay	\$ 238,176	\$ 284,762	\$ 284,762	\$ 340,000
PW Admin Cost Allocation	111,838	127,390	127,390	133,410
Total Interfund/Interdepartment	\$ 111,838	\$ 127,390	\$ 127,390	\$ 133,410
Total Street Department	\$ 1,997,202	\$ 1,873,212	\$ 2,006,712	\$ 2,028,316
Solid Waste Department				
Dump Fees	3,579	-	-	-
Recycling Program	2,960	1,200	1,200	-
Contracted Residential	1,305,175	1,440,000	1,484,000	1,332,000
Total Purchased/Contracted Services	\$ 1,311,714	\$ 1,441,200	\$ 1,485,200	\$ 1,332,000
Carts	28,959	40,000	165,000	35,000
Total Supplies	\$ 28,959	\$ 40,000	\$ 165,000	\$ 35,000
Total Solid Waste Department	\$ 1,340,673	\$ 1,481,200	\$ 1,650,200	\$ 1,367,000
Total Street and Solid Waste Expenses	\$ 3,337,875	\$ 3,354,412	\$ 3,656,912	\$ 3,395,316

Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

STORMWATER DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	308,032	279,959	279,959	319,135
Overtime Wages	7,062	1,200	1,200	3,000
Insurance - Group - GMA	46,328	52,128	52,128	62,252
Social Security (FICA) Contributions	4,153	4,538	4,538	4,600
Retirement Contributions	37,195	38,272	38,272	44,096
Workers' Compensation	35,272	28,104	36,104	28,488
OPEB Trust	22,154	15,000	15,000	6,345
Total Personnel Services & Benefits	\$ 460,196	\$ 419,201	\$ 427,201	\$ 467,916
Professional Services	24,288	24,000	59,500	66,340
Repairs & Maintenance	3,541	13,000	13,000	7,000
Vehicle Repairs & Maintenance	7,275	7,000	7,000	7,000
Drainage Improvements				35,000
Rental Equipment	54,526	40,000	60,000	45,045
Insurance General	9,223	10,000	10,000	8,500
Communications	3,240	3,400	3,400	4,200
Printing & Publications				500
Travel & Per Diem	-	750	750	500
Training & Education	-	1,000	1,000	500
Miscellaneous Purchased Services	1,794	3,000	3,000	3,000
Tree Trimming	7,000	5,000	11,100	6,000
Medical Expenses	705	-	-	150
Total Purchased/Contracted Services	\$ 111,592	\$ 107,150	\$ 168,750	\$ 183,735
Supplies & Materials	29,213	30,000	30,000	20,000
Paving Materials	-	1,000	1,000	3,000
Street Signs	-	500	500	1,500
Energy - Gasoline & Diesel	14,288	35,000	35,000	20,000
Miscellaneous Equipment	-	5,000	5,000	5,300
Uniforms	3,641	5,000	5,000	4,300
Total Supplies	\$ 47,142	\$ 76,500	\$ 76,500	\$ 54,100
Drainage Improvements	13,209	25,000	28,000	-
C/O - Machinery	-	-	-	-
C/O - Vehicles	-	-	-	-
Total Capital Outlay	\$ 13,209	\$ 25,000	\$ 28,000	\$ -
PW Admin Cost Allocation	111,838	127,390	127,390	133,410
Total Interfund/Interdepartment	\$ 111,838	\$ 127,390	\$ 127,390	\$ 133,410
Total Storm Water Department	\$ 743,977	\$ 755,241	\$ 827,841	\$ 839,161

Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

FACILITIES MAINTENANCE DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	212,257	223,358	223,358	225,420
Overtime Wages	6,567	4,500	4,500	5,000
Insurance - Group - GMA	24,350	28,920	28,920	34,553
Social Security (FICA) Contributions	3,493	3,210	3,210	4,101
Retirement Contributions	23,835	27,141	27,141	29,295
Workers' Compensation	9,563	10,754	10,754	12,990
OPEB Trust	10,824	6,667	6,667	5,815
Total Personnel Services & Benefits	\$ 290,889	\$ 304,550	\$ 304,550	\$ 317,174
Professional Services	-	35,000	35,000	72,000
Computer Technical Services				1,100
Repairs & Maintenance	920	2,700	2,700	2,700
Building Maintenance	7,942	5,800	5,800	2,000
Vehicle Repairs & Maintenance	1,095	2,000	2,000	3,000
Rental Equipment	983	-	-	-
Insurance General	7,581	7,500	7,500	9,000
Communications	2,785	3,100	3,100	3,100
Travel & Per Diem	745	1,500	1,500	1,650
Dues & Subscriptions	-	-	-	-
Training & Education	5,166	1,000	1,000	1,000
Miscellaneous Purchased Services	1,143	-	-	-
Medical Expenses	185	200	200	-
Total Purchased/Contracted Services	\$ 28,545	\$ 58,800	\$ 58,800	\$ 95,550
S/M -Grounds Maintenance	-	-	-	-
Supplies & Materials	23,146	27,900	27,900	22,000
Vehicle Supplies & Materials	18,668	17,700	17,700	19,800
Energy - Gasoline & Diesel	8,771	9,000	9,000	8,040
Miscellaneous Equipment	2,059	14,900	14,900	15,000
Uniforms	3,379	2,735	2,735	2,440
Total Supplies	\$ 56,023	\$ 72,235	\$ 72,235	\$ 67,280
C/O - Machinery	-	-	-	-
C/O - Vehicles	-	-	-	37,500
Other Equipment	1,125	-	-	-
Total Capital Outlay	\$ 1,125	\$ -	\$ -	\$ 37,500
PW Admin Cost Allocation	111,838	127,390	127,390	133,410
Total Interfund/Interdepartment	\$ 111,838	\$ 127,390	\$ 127,390	\$ 133,410
Total Facilities Maintenance Department	488,420	562,975	562,975	650,914

Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

SENIOR CENTER ADMINISTRATION DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	57,404	70,646	70,646	61,023
Overtime Wages	1,076	-	-	300
Insurance - Group - GMA	5,682	5,855	5,855	6,911
Social Security (FICA) Contributions	1,737	1,827	1,827	1,871
Retirement Contributions	7,440	5,264	5,264	6,124
Workers' Compensation	129	224	224	193
OPEB Trust	2,215	1,667	1,667	917
Total Personnel Services & Benefits	\$ 75,683	\$ 85,483	\$ 85,483	\$ 77,339
Computer Technical Services	2,985	3,809	3,809	4,782
Repairs & Maintenance	1,109	1,400	1,400	1,900
Building Maintenance	13,269	17,150	17,150	17,700
Vehicle Repairs & Maintenance	100	1,000	1,000	1,250
Rental Equipment	1,387	2,300	2,300	1,500
Insurance General	1,713	1,800	1,800	1,800
Communications	1,902	6,047	6,047	6,974
Advertising				1,300
Travel & Per Diem	184	1,000	1,000	750
Dues & Subscriptions	442	505	505	500
Training & Education	-	-	-	250
Contract Labor	375	600	600	600
Miscellaneous	4,523	-	-	-
Alarm Systems	1,001	1,500	1,500	300
Medical Expenses	140	200	200	200
Seniors Travel Expense	3,242	5,000	5,000	6,000
Total Purchased/Contracted Services	\$ 32,372	\$ 42,311	\$ 42,311	\$ 45,806
Supplies & Materials	9,876	14,000	14,000	10,000
Energy - Natural gas	1,290	1,400	1,400	1,400
Energy - Electricity	13,718	10,500	10,500	10,500
Energy - Gasoline & Diesel	1,697	3,500	3,500	3,500
Seniors Meals	11,562	10,000	10,000	8,000
Miscellaneous Equipment	(119)	-	-	-
Office Equipment/Computers	-	-	-	513
Total Supplies	\$ 38,024	\$ 39,400	\$ 39,400	\$ 33,913
C/O - Vehicles	31,000	-	-	-
Total Capital Outlay	\$ 31,000	\$ -	\$ -	\$ -
Total Senior Center Administration Expenses	\$ 177,079	\$ 167,194	\$ 167,194	\$ 157,058

Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

RECREATION & PARKS DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	679,744	843,554	775,554	751,752
Overtime Wages	3,514	6,000	6,000	3,000
Insurance - Group - GMA	80,906	121,608	121,608	117,700
Social Security (FICA) Contributions	8,990	12,957	12,957	11,569
Retirement Contributions	72,397	125,955	105,955	101,793
Workers' Compensation	11,933	34,041	34,041	26,229
OPEB Trust	33,231	28,333	28,333	14,646
Total Personnel Services & Benefits	\$ 890,715	\$ 1,172,448	\$ 1,084,448	\$ 1,026,689
Professional Services	700	2,500	2,500	2,500
Computer Technical Services	12,211	52,329	52,329	20,637
Garbage Disposal	7,191	10,500	10,500	1,000
Repairs & Maintenance	5,734	17,700	17,700	16,500
Building Maintenance	31,080	32,600	32,600	36,500
Vehicle Repairs & Maintenance	6,439	5,000	5,000	5,000
Rental Equipment	5,377	6,300	6,300	7,000
Insurance General	18,533	18,000	18,000	22,000
Communications	26,560	20,463	20,463	20,710
Advertising	9,567	4,500	4,500	4,800
Printing & Publications	1,305	3,000	3,000	3,000
Travel & Per Diem	854	1,500	1,500	2,000
Dues & Subscriptions	1,154	1,875	1,875	1,875
Training & Education	235	1,000	1,000	1,000
Contract Labor	108,062	80,500	98,500	85,000
Miscellaneous Purchased Services	4,022	-	-	250
Alarm Systems	2,433	7,410	7,410	5,082
Tree Reimbursement Expenses	71,630	-	40,000	-
Employee Screening	825	250	250	400
Tournament Expenses	16,528	19,500	19,500	19,750
Total Purchased/Contracted Services	\$ 330,440	\$ 284,927	\$ 342,927	\$ 255,004
Supplies & Materials	136,240	133,900	133,900	127,100
Vehicle Supplies & Materials	3,204	3,000	3,000	4,000
Awards	4,283	4,000	4,000	4,000
Energy - Natural gas	450	1,000	1,000	1,000
Energy - Electricity	106,682	85,000	135,000	90,000
Energy - Gasoline & Diesel	11,297	14,500	14,500	14,500
Concessions Expenses	59,465	48,500	48,500	48,500
Miscellaneous Equipment	1,435	12,900	18,300	9,892
Office Equipment/Computers				9,795
Uniforms	4,785	6,100	6,100	6,100
Equipment & Uniforms	53,202	70,000	70,000	60,000
Total Supplies	\$ 381,043	\$ 378,900	\$ 434,300	\$ 374,887
Land Purchase	-	-	140,000	-
Site Improvements	-	-	-	-
C/O - Buildings	-	-	-	-
C/O - Machinery	20,669	-	-	-
C/O - Vehicles	42,960	34,762	34,762	-
C/O - Furniture & Fixtures	-	-	-	-
C/O- Computers & Peripherals	-	-	34,000	15,488
C/O - Other Equipment	7,842	71,605	71,605	-
Total Capital Outlay	\$ 71,471	\$ 106,367	\$ 280,367	\$ 15,488
Total Recreation & Parks Expenses	\$ 1,673,669	\$ 1,942,642	\$ 2,142,042	\$ 1,672,068

Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

ZONING & INSPECTIONS DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	258,402	235,588	235,588	290,939
Overtime Wages	-	1,500	1,500	1,000
Insurance - Group - GMA	25,937	23,280	23,280	34,860
Social Security (FICA) Contributions	3,555	3,375	3,375	4,152
Retirement Contributions	35,696	28,628	28,628	39,801
School Incentive Program	1,800	-	-	-
Workers' Compensation	5,458	7,288	7,288	11,531
OPEB Trust	13,545	6,667	6,667	5,727
Allowances (Uniforms)	486	-	-	-
Total Personnel Services & Benefits	\$ 344,879	\$ 306,326	\$ 306,326	\$ 388,010
Professional Services	650	-	-	-
Engineering	76,467	35,000	35,000	35,000
Technical Services	381	-	-	-
Computer Technical Services	9,095	8,767	8,767	12,086
Repairs & Maintenance	4,295	3,308	3,308	3,500
Building Maintenance	2,896	3,200	3,200	6,000
Vehicle Repairs & Maintenance	-	-	5,141	5,141
Equipment Rentals	3,158	6,992	6,992	5,500
Insurance General	8,721	10,000	10,000	10,000
Communications	5,301	13,193	13,193	12,849
Advertising	470	2,000	2,000	1,000
Printing & Publications	19,541	17,000	17,000	3,500
Travel & Per Diem	365	2,400	2,400	1,000
Travel & Per Diem- Zoning	1,114	4,300	4,300	1,000
Dues & Subscriptions	250	800	800	1,500
Training & Education	1,419	1,700	1,700	1,500
Training & Education-Zoning	1,005	3,500	3,500	3,000
Miscellaneous Purchased Services	192	300	300	300
Medical Expenses	105	150	150	150
Cell Tower Reviews	4,500	15,000	15,000	5,000
Total Purchased/Contracted Service	\$ 139,925	\$ 127,610	\$ 132,751	\$ 108,026
Supplies & Materials	8,116	7,000	7,000	7,000
S/M -Zoning	184	-	-	-
Energy - Natural Gas	313	320	320	320
Energy - Electricity	6,510	4,518	4,518	4,519
Energy - Gasoline & Diesel	2,292	6,211	6,211	8,000
Books & Periodicals	-	750	750	750
Miscellaneous Equipment	1,084	14,350	14,350	1,900
Office Equipment				1,026
Uniforms	383	1,500	1,500	750
Total Supplies	\$ 18,882	\$ 34,649	\$ 34,649	\$ 24,265
C/O - Vehicles	-	-	-	-
C/O - Computers & Peripherals	5,186	-	-	-
Total Capital Outlay	\$ 5,186	\$ -	\$ -	\$ -
Total Zoning & Inspections Expenses	\$ 508,872	\$ 468,585	\$ 473,726	\$ 520,301

Funds, Debt Summary, And Financial Trends

General Fund Expenditures Detail

DEBT SERVICE & OTHER FINANCING USES	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Debt Service				
Capital Lease-Principal	1,344,102	991,310	1,521,310	446,308
Capital Lease-Interest	738,271	549,223	519,223	59,127
Total Debt Service	\$ 2,082,373	\$ 1,540,533	\$ 2,040,533	\$ 505,435
Other Financing Uses				
Transfer to Capital Projects	3,242,419	1,088,775	1,413,675	1,627,420
Transfer to Splost Fund	-	-	-	-
Total Other Financing Uses	\$ 3,242,419	\$ 1,088,775	\$ 1,413,675	\$ 1,627,420
Total Debt Service & Other Financing Uses	\$ 5,324,792	\$ 2,629,308	\$ 3,454,208	\$ 2,132,855

Hotel / Motel Tax Fund

Special Revenue Fund

The Hotel/Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Pooler. Revenues for the fund are raised from a 6% hotel/motel tax placed on hotels/motels conducting business within city limits. The tax is expected to generate \$1,230,000 in FY 2018.

Hotel/Motel Tax Fund	2016 Actual	2017 Amended Budget	2017 Estimated Year End	2018 Adopted Budget
Revenues				
Hotel/Motel Taxes	1,203,257	1,218,000	1,217,935	1,230,000
Other Revenues				
Total Revenues	\$ 1,203,257	\$ 1,218,000	\$ 1,217,935	\$ 1,230,000
Expenditures				
Trade Center	200,543	230,600	230,651	205,000
Pooler Chamber of Commerce	401,086	378,400	378,317	410,000
Total Expenditures	\$ 601,629	\$ 609,000	\$ 608,968	\$ 615,000
Other Financing Sources (Uses)				
Transfer out - General Fund	601,628	609,000	608,967	615,000
Total Hotel/Motel Expenditure	\$ 1,203,257	\$ 1,218,000	\$ 1,217,935	\$ 1,230,000
Revenue over/under expenditures		-	-	-

Confiscated Assets Fund

Special Revenue Fund

The Confiscated Assets fund consists solely of confiscated, condemned funds released by the court system. The monies are used by the City of Pooler Police Department to purchase necessary equipment and supplies; they cannot be used for wages and benefits. Any projected fund balance automatically carries over to the next year.

Confiscated Assets Fund	2016 Actual	2017 Adopted Budget	2017 Estimated Year End	2018 Adopted Budget
Revenues				
Fines and Forfeitures	845	10300	11166	
Other Revenues	-		-	
Total Revenues	\$ 845	\$ 10,300	\$ 11,166	
Expenditures				
Public Safety	-	10,300	1,799	
Other Costs			527	
Total Expenditures		\$ 10,300	\$ 2,326	
Other Financing Sources (Uses)				
Transfer in - General Fund				
Total Other Financing Sources				
Total Confiscated Assets Expenditures		\$ 10,300	\$ 2,326	
Net change in fund balance	\$ (845)	\$ -	\$ (8,840)	\$ -
Fund balance, beginning of year	\$ 100	\$ 945	\$ 945	\$ 9,785
Fund Balance, end of year	\$ 945	\$ 945	\$ 9,785	\$ 9,785

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be utilized in the acquisition or construction of major capital projects.

Capital Projects Fund	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Revenues				
Interest on Investments	11,435	-	-	
Other Revenues	-	-	592,000	
Total Revenues	\$ 11,435	\$ -	\$ 592,000	
Other Financing Sources				
Transfer in - General Fund	3,242,419	1,088,775	1,413,675	-
Capital Leases	-	-	-	
Total Other Financing Sources	3,242,419	1,088,775	1,413,675	-
Total Revenue & Other Financing Sources	\$ 3,253,854	\$ 1,088,775	\$ 2,005,675	\$ -
Expenditures				
Professional Services	148,401			
Legal Fees	5,195	-	-	
Land Acquisition	212,648	-	215,000	
Downtown Redevelopment	1,106,093		-	
Municipal Complex-site improvements	54,045		150,000	
Municipal Complex	12,990,437		592,000	
Storage Building-2016	132,063			
New City Hall Tech	129,525			
LMIG Paving	165,750			250,000
City Hall Drainage	143,175			
Pedestrian Park	15,712			
Quacco Canal-2017			85,000	602,420
Rogers Street Parking Lot		-	-	
Rothwell Drainage	280	-	-	
Drainage Improvements			267,000	775,000
Pooler Parkway/I 16 Lights		-	267,900	
Misc. Traffic Lights		-	10,000	
Rogers St. Traffic Light	140,839	688,775	338,775	
Capital Outlay - Furniture/Fixtures	519,905	-	80,000	
Capital Outlay - Fire Station #3				
Capital Outlay - Fire Station #5	39,818	400,000		
Transfer to General Fund	112,993			
Insurance Costs	-	-	-	
Total Expenditures	\$ 15,916,879	\$ 1,088,775	\$ 2,005,675	\$ 1,627,420
Net change in fund balance	\$(12,663,025)	\$ -	\$ -	
Fund balance, beginning of year	\$ 13,546,614	\$ 883,591	\$ 883,591	\$ 883,591
Fund Balance, end of year	\$ 883,591	\$ 883,591	\$ 883,591	\$ 883,591

SPLOST Fund

A SPLOST is an optional one percent county sales tax used to fund capital outlay projects proposed by the county government and participating qualified municipal governments. County and municipal governments may not use SPLOST proceeds for operating expenses or maintenance of a SPLOST project or any other county or municipal facility or service. SPLOST is levied in what the law refers to as a “special district,” which is comprised of the entire territory of the county calling for the SPLOST. By using special districts, the revenue of a county tax can be constitutionally shared with participating municipalities.

Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds

SPLOST FUND	Prior Years	2016 Actual	2017 Estimated Year End	2018 Adopted Budget
2014-2020 Referendum				
Recreation				
Football Stadium	\$ 2,103,908	\$ -	\$ -	\$ -
Football Concession Stands/Locker Rooms	\$ 966,588	\$ -	\$ -	\$ -
Parking Lot Expansion	\$ -	\$ 2,070,808	\$ 124,023	\$ -
Field and Stadium Improvements	\$ -	\$ -	\$ 49,710	\$ -
Total Recreation	3,070,496	2,070,808	173,733	-
Public Safety				
New Fire Station 1	\$ 106,427	\$ 1,594,638	\$ -	\$ -
4 Fire Pumps & 1 Ladder	\$ -	\$ 2,731,873	\$ -	\$ -
Debt Service for Fire Vehicles	\$ -	\$ -	\$ 142,279	\$ 53,171
First Floor City Hall for Police Dept	\$ -	\$ 4,589,289	\$ -	\$ -
Debt Service for Police Dept	\$ -	\$ -	\$ 212,496	\$ 425,750
Total Public Safety	\$ 106,427	\$ 8,915,800	\$ 354,775	\$ 478,921
Public Works				-
Pooler Pkwy Traffice Signal	\$ -	\$ 621,651	\$ 889,773	\$ -
Total Public Works	\$ -	\$ 621,651	\$ 889,773	\$ -
Total SLOST	\$ 3,176,923	\$ 11,608,259	\$ 1,418,281	\$ 478,921

PROPRIETARY FUNDS

Enterprise Fund

Proprietary Funds are used to account for the City's ongoing activities which are similar to those often found in the private sector. The measurement focus (flow of economic resources) is based upon determination of net position. The City has one Enterprise Fund which falls under the category of Proprietary fund types.

Water/Sewer Fund

The Water/Sewer Fund is divided into two different departments which provide the City with safe, potable drinking water while maintaining an environmentally safe operation. The Water/Sewer Fund encompasses the Public Works Administration Department and the Water Department. The waste-water treatment plant and the sewer divisions are units within the Public Works administration. Beginning in 2018, the EOM company will oversee the daily activities of the WWTP and the sewer departments.

The following charts will show individual budgets for previous years information purposes only.

Proprietary Funds

- ❖ Water/Sewer Statement of Budgeted Revenues and Expenses
- ❖ Water/Sewer Revenues Summary
- ❖ Water/Sewer Revenues Detail
- ❖ Water/Sewer Expenses Summary
- ❖ Water/Sewer Expenses Detail



Funds, Debt Summary, And Financial Trends

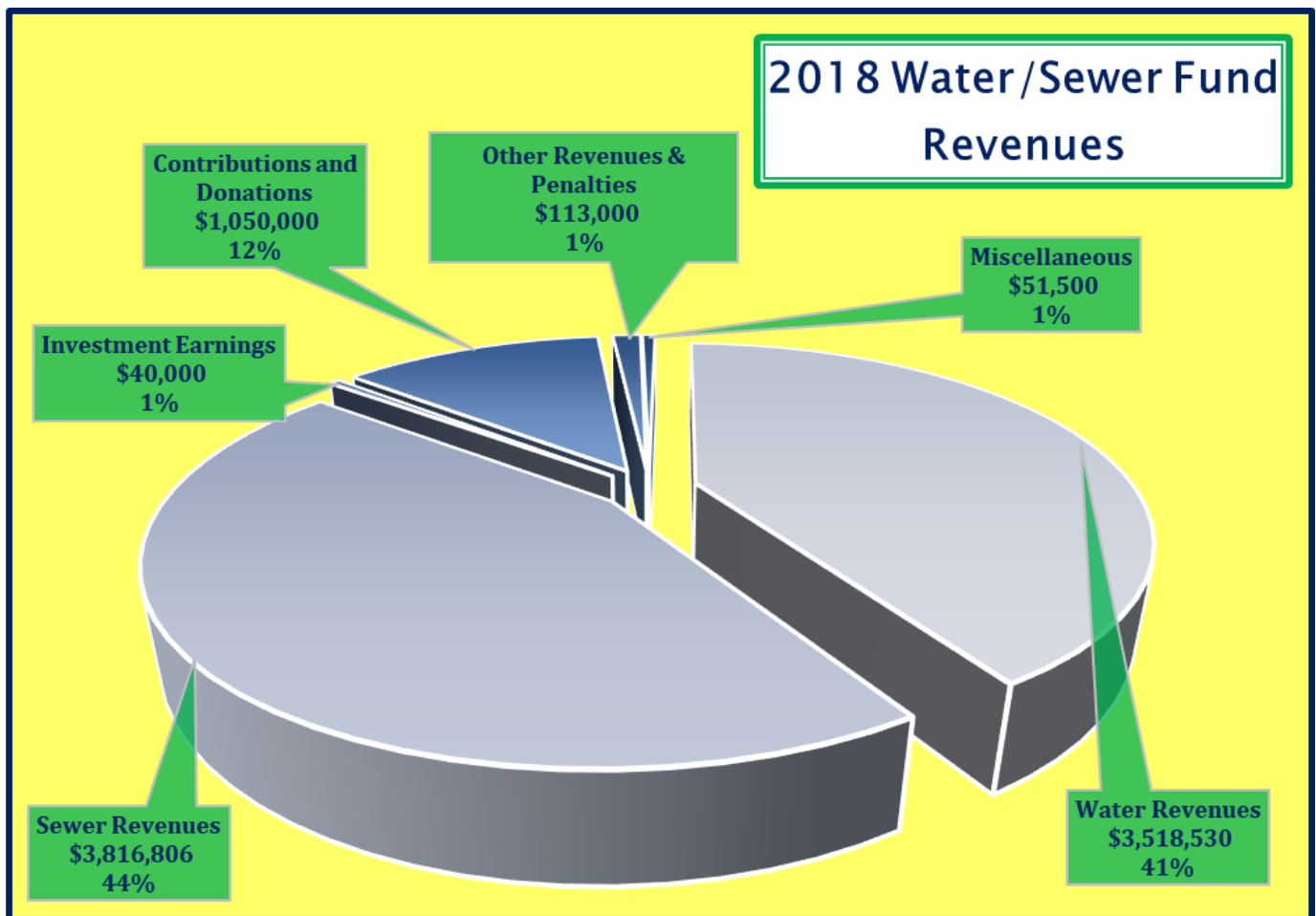
Enterprise Fund FY 2018 Combined Statement of Budgeted Revenues, Expenses, and Changes in Net Assets

Water and Sewer Fund		
Resources		
Revenues		
Intergovernmental Revenues	\$	7,335,336
Charges for Services		51,500
Investment Income		40,000
Contributions & Donations		1,050,000
Other Revenues		113,000
Total Revenues	\$	8,589,836
Operating Transfers In		
General Fund		-
Total Transfers In	\$	-
Total Resources	\$	8,589,836
Uses		
Expenditures		
Personnel Services		827,905
Purchased/Contracted Services		1,663,358
Supplies & Materials		1,634,581
Depreciation/Debt Service		4,323,263
Capital Outlay		140,729
Total Expenditures	\$	8,589,836
Operating Transfers Out		
General Fund		-
Total Transfers Out	\$	-
Total Uses	\$	8,589,836
Net Assets	\$	41,015,553
Net Assets, Beginning of Year	\$	41,015,553

Funds, Debt Summary, And Financial Trends

Water/Sewer Revenues Summary

	2016 Actual	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Water Revenues	3,349,239	3,252,170	3,493,564	3,518,530
Sewer Revenues	3,720,539	3,350,000	3,936,307	3,816,806
Investment Earnings	39,702	20,000	56,465	40,000
Contributions and Donations	1,529,495	1,699,353	2,695,609	1,050,000
Other Revenues & Penalties	117,800	98,000	110,567	113,000
Miscellaneous	56,202	41,500	59,595	51,500
Transfer In- Fund Balance	0	301,000	0	0
Total Water/Sewer Revenues	\$ 8,812,977	\$ 8,762,023	\$ 10,352,107	\$ 8,589,836



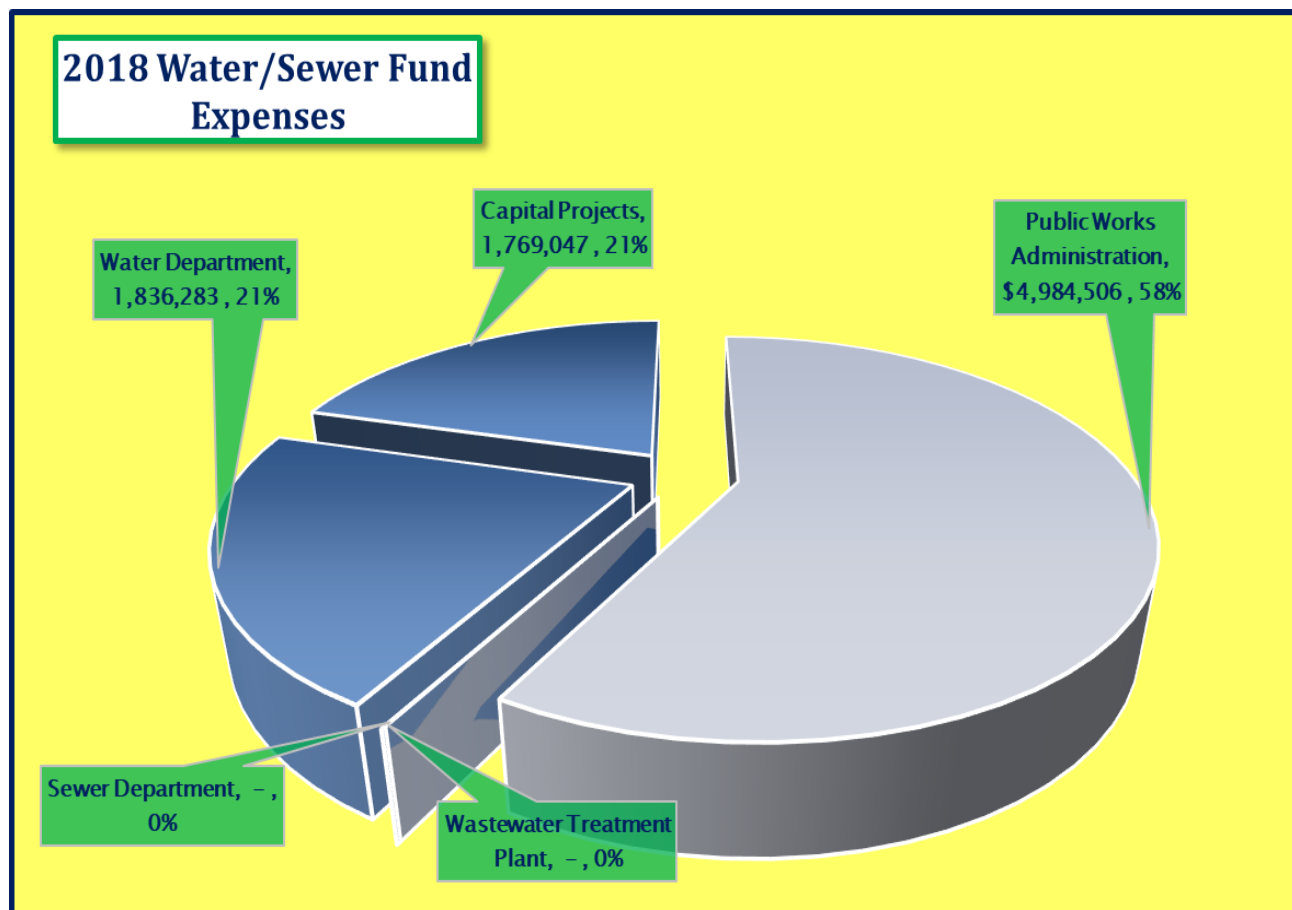
Funds, Debt Summary, And Financial Trends

Water/Sewer Revenues Detail

WATER & SEWER REVENUES	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
PW Admin Costs Reimbursement	335,513	382,170	382,170	400,230
Permits	1,800	-	-	1,800
Water Fees	2,832,166	2,700,000	2,700,000	2,900,000
Water Meters	150,086	150,000	150,000	150,000
Backflow Preventer Inspection	20,425	17,000	17,000	15,000
Meter Repairs	3,146	3,000	3,000	1,500
Reuse Water	6,103	-	-	50,000
Total Water Revenues	\$ 3,349,239	\$ 3,252,170	\$ 3,252,170	\$ 3,518,530
Sewer Fees	3,710,561	3,340,000	3,340,000	3,806,806
Sewer Abatement	9,978	10,000	10,000	10,000
Total Sewer Revenues	\$ 3,720,539	\$ 3,350,000	\$ 3,350,000	\$ 3,816,806
Interest Income - Water	39,702	20,000	20,000	40,000
Total Interest Income	\$ 39,702	\$ 20,000	\$ 20,000	\$ 40,000
Water Penalty Revenue	51,736	45,000	45,000	50,000
Sewer Penalty Revenue	66,064	53,000	53,000	63,000
Total Other Rev & Penalties	\$ 117,800	\$ 98,000	\$ 98,000	\$ 113,000
Miscellaneous - Water	(24)	-	-	-
Convenience Fee - Water	53,826	40,000	40,000	50,000
NSF Charges	2,400	1,500	1,500	1,500
Total Miscellaneous	\$ 56,202	\$ 41,500	\$ 41,500	\$ 51,500
Water Taps	281,403	230,000	230,000	250,000
Sewer Taps	150,541	130,000	130,000	150,000
CCR 1998 GEFA	162,961	304,352	304,353	-
CCR 2003 GEFA	134,912	235,000	235,000	-
CCR 2005 GEFA	114,428	200,000	200,000	-
CCR City of Savannah WTR	-	-	-	-
CCR Treatment Plant	664,008	600,000	600,000	650,000
Aid To Construction	-	-	-	-
Cap Contribution Fr Private Sources	21,242	-	-	-
Total Contributions & Donations	\$ 1,529,495	\$ 1,699,352	\$ 1,699,353	\$ 1,050,000
Transfer In-Fund Balance	-	301,000	301,000	-
Total Other Financing Sources	\$ -	\$ 301,000	\$ 301,000	\$ -
Total Water/Sewer Revenues	\$ 8,812,977	\$ 8,762,022	\$ 8,762,023	\$ 8,589,836

Water/Sewer Expenses Summary

	2016 Actual	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Public Works Administration	\$ 1,125,530	\$ 1,265,055	\$ 1,260,194	\$ 4,984,506
Sewer Department	1,618,371	1,616,552	1,539,228	-
Wastewater Treatment Plant	1,833,851	1,734,267	1,850,765	-
Water Department	1,944,377	1,570,643	2,107,339	1,836,283
Capital Projects	571,610	2,575,505	568,673	1,769,047
Total Expenses	\$ 7,093,739	\$ 8,762,023	\$ 7,326,199	\$ 8,589,836



Funds, Debt Summary, And Financial Trends

Water/Sewer Expenses Detail

PUBLIC WORKS ADMINISTRATION	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	259,922	298,039	298,039	253,000
Overtime Wages	3,195	-	-	3,000
Insurance-Group-GMA	30,237	34,776	34,776	34,484
Social Security Contributions (FICA)	3,661	4,035	4,035	3,644
Retirement Plan Contributions	32,360	36,216	36,216	34,938
School Incentive Program	600	1,800	1,800	-
Workers Comp	9,231	1,649	1,649	4,602
OPEB Trust	11,077	8,333	8,333	5,029
Vehicle Allowance	79	-	-	-
Total Personnel Services	\$ 350,362	\$ 384,848	\$ 384,848	\$ 338,697
Professional Services	3,358	0	0	1,000
Accounting/Audit	16,000	21,000	21,000	17,000
Engineering	2,680	5,160	5,160	5,160
Technical Services	14,477	7,036	7,036	8,700
Billing Technical Services	-	48,000	48,000	-
Computer Technical Services	123,594	46,474	46,474	38,465
Garbage Disposal	2,797	3,500	3,500	-
Repairs/Maintenance	3,744	3,100	3,100	4,500
Building Maintenance	46,877	34,800	34,800	35,000
Vehicle Repairs & Maintenance	226	300	300	300
Rental Equipment	2,427	2,264	2,264	1,688
General Insurance	11,722	12,000	12,000	8,100
Communications	39,750	43,483	43,483	35,808
Travel/Per Diem	623	4,900	4,900	3,500
Dues/subscriptions	-	-	-	1,500
Training & Education	875	1,750	1,750	2,650
Other Purchased Services	139	-	-	1,200
Medical Expenses	180	-	-	-
Total Purchased/Contracted Services	\$ 269,469	\$ 233,767	\$ 233,767	\$ 164,571
Supplies & Materials	16,245	18,000	18,000	3,600
Office Supplies				5,550
Energy - Electricity	18,062	16,000	16,000	10,000
Energy - Gasoline/Diesel	3,913	2,760	2,760	3,360
Miscellaneous Equipment	3,896	8,750	8,750	1,300
Office Equipment/Computer				8,846
Uniforms	361	2,400	2,400	150
Total Supplies	\$ 42,477	\$ 47,910	\$ 47,910	\$ 32,806
Capital Outlay	0	35,000	35,000	32,812
Total Capital Outlay	\$ -	\$ 35,000	\$ 35,000	\$ 32,812
Gen Admin Costs Allocation	463,222	563,530	563,530	765,216
Total Interfund/Interdepartment	\$ 463,222	\$ 563,530	\$ 563,530	\$ 765,216
Total Public Works Administration Expenses	\$ 1,125,530	\$ 1,265,055	\$ 1,265,055	\$ 1,334,102

Funds, Debt Summary, And Financial Trends

Water/Sewer Expenses Detail

SEWER ADMINISTRATION DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	180,836	270,327	270,327	-
Overtime Wages	27,897	20,000	20,000	-
Insurance-Group-GMA	28,139	40,560	40,560	-
Social Security Contributions (FICA)	2,762	3,920	3,920	-
Retirement Plan Contributions	29,793	32,848	32,848	-
Workers' Compensation	3,561	8,326	8,326	-
OPEB Trust	13,292	10,000	10,000	-
Total Personnel Services	\$ 286,280	\$ 385,981	\$ 385,981	\$ -
Professional Services	-	-	-	257,156
Engineering	9,239	5,000	5,000	5,000
Bank Charges and Adjustments	21,628	-	-	-
Repairs & Maintenance	99,880	100,000	100,000	150,000
Building Maintenance	1,750	500	500	-
Grinder Pump Repairs	-	12,900	12,900	-
Vehicle Repairs & Maintenance	-	3,500	3,500	4,500
Systems Repairs & Maintenance	84,507	75,000	75,000	20,000
Rental Equipment	216	2,500	2,500	2,500
General Insurance	10,893	11,000	11,000	14,800
Communications	1,554	4,200	4,200	-
Printing & Publications	-	1,500	1,500	-
Travel & Seminars	785	2,500	2,500	-
Dues & Subscriptions	49	-	-	-
Training & Education	-	1,500	1,500	-
Other Purchased Services	7,532	-	-	-
Bloomington Int Line	937	-	-	-
Medical Expenses	495	-	-	-
Total Purchased/Contracted Services	\$ 239,465	\$ 220,100	\$ 220,100	\$ 453,956
Supplies & Materials	53,073	42,000	42,000	35,000
Vehicle Supplies & Materials	6,310	6,000	6,000	9,000
Chemicals	-	2,000	2,000	40,000
System Supplies & Materials	79,153	50,000	50,000	100,000
Energy-Electricity	171,428	162,000	162,000	168,000
Energy-Gasoline & Diesel	14,780	14,000	14,000	18,000
Miscellaneous Equipment	19,245	16,600	16,600	10,500
Uniforms	2,869	5,610	5,610	-
Total Supplies	\$ 346,858	\$ 298,210	\$ 298,210	\$ 380,500
C/O Sewer Repairs	-	141,700	141,700	107,917
Total Capital Outlay	\$ -	\$ 141,700	\$ 141,700	\$ 107,917
Depreciation	736,203	545,561	545,561	735,000
Total Depreciation & Amortization	\$ 736,203	\$ 545,561	\$ 545,561	\$ 735,000
Sewer-Bad Debt	8,154	25,000	25,000	9,000
Disaster Expense	1,411	-	-	-
Total Other Costs	\$ 9,565	\$ 25,000	\$ 25,000	\$ 9,000
Total Sewer Expenses	\$ 1,618,371	\$ 1,616,552	\$ 1,616,552	\$ 1,686,373

Funds, Debt Summary, And Financial Trends

Water/Sewer Expenses Detail

WASTEWATER TREATMENT PLANT DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	343,813	326,735	326,735	-
Overtime Wages	31,406	18,000	18,000	-
Insurance - Group- GMA	35,274	34,848	34,848	-
Social Security Contributions (FICA)	4,892	4,738	4,738	-
Retirement Plan Contributions	45,602	39,703	39,703	-
School Incentive Program	1,200	1,800	1,800	-
Workers' Compensation	7,232	10,063	10,063	-
OPEB Trust	15,508	11,667	11,667	-
Total Personnel Services	\$ 484,927	\$ 447,554	\$ 447,554	\$ -
Professional Services	10,317	-	-	600,031
Engineering	30,573	10,000	10,000	2,000
Lab Fees	10,810	46,938	46,938	17,900
Computer Technical Services	492	6,000	6,000	7,000
Repairs & Maintenance	215,550	119,500	119,500	200,000
Building Maintenance	250	1,000	1,000	-
Vehicles Repairs & Maintenance	50	4,500	4,500	5,000
Rental Equipment	2,789	-	-	-
General Insurance	38,456	42,000	42,000	40,000
Communications	9,516	13,200	13,200	-
Printing & Publications	-	500	500	-
Travel & Seminars	1,770	3,000	3,000	-
Dues & Subscriptions	404	1,000	1,000	-
Training & Education	990	5,000	5,000	-
Other Purchased Services	64,529	-	-	-
Medical Expenses	305	-	-	-
Total Purchased/Contracted Services	\$ 386,801	\$ 252,638	\$ 252,638	\$ 871,931
Supplies & Materials	47,969	65,000	65,000	48,000
Vehicles Repairs & Maintenance	5,088	6,000	6,000	6,000
Chemicals	39,293	105,000	105,000	80,000
Laboratory Supplies	20,027	26,000	26,000	26,000
Energy - Electricity	203,437	190,000	190,000	227,000
Energy - Gasoline & Diesel	6,454	18,000	18,000	18,000
Miscellaneous Equipment	57,579	30,300	30,300	37,100
Uniforms	3,492	5,875	5,875	-
Total Supplies	\$ 383,339	\$ 446,175	\$ 446,175	\$ 442,100
C/O- Construction in Progress	-	201,000	201,000	-
Total Capital Outlay	\$ -	\$ 201,000	\$ 201,000	\$ -
Depreciation	578,784	386,900	386,900	650,000
Total Depreciation & Amortization	\$ 578,784	\$ 386,900	\$ 386,900	\$ 650,000
Total Wastewater Treatment Plant Expenses	\$ 1,833,851	\$ 1,734,267	\$ 1,734,267	\$ 1,964,031

Funds, Debt Summary, And Financial Trends

Water/Sewer Expenses Detail

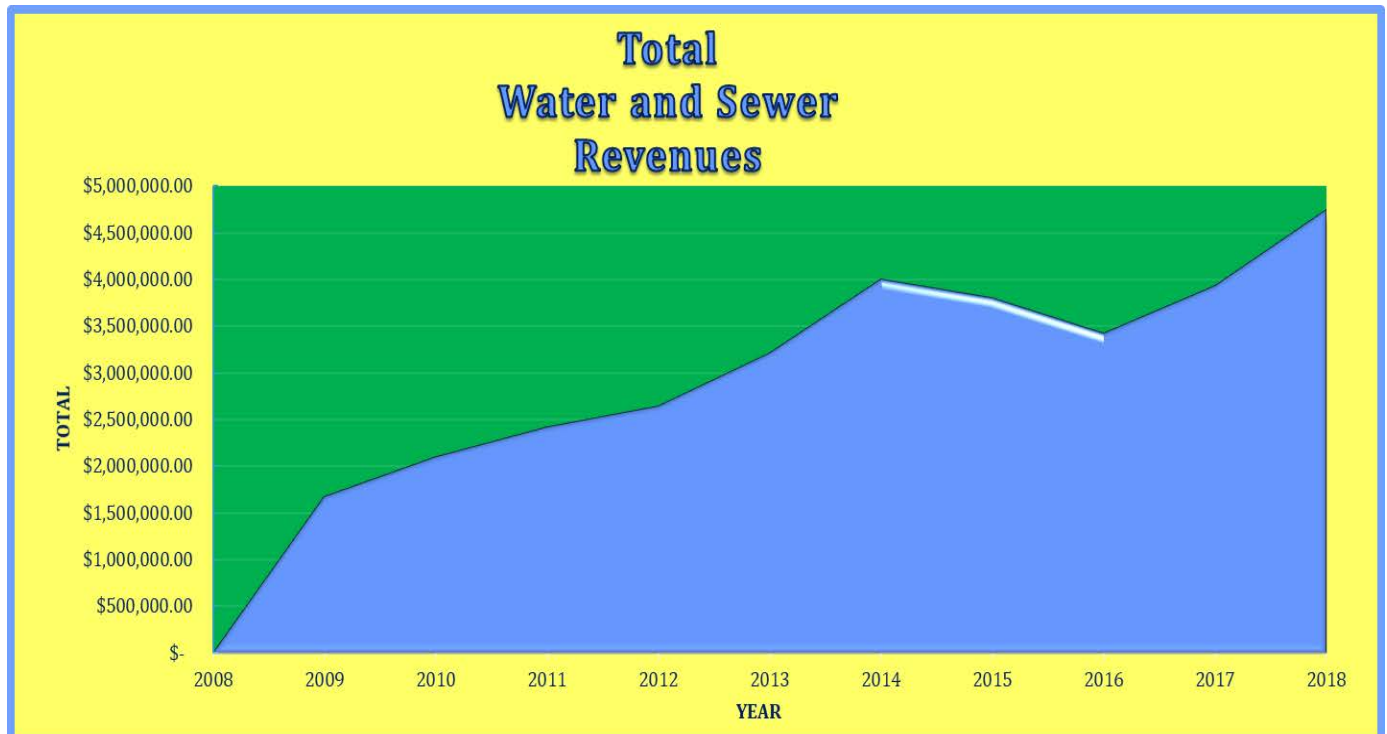
WATER DEPARTMENT	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Salaries	300,518	317,955	317,955	345,000
Overtime Wages	28,521	20,000	20,000	20,000
Insurance - Group- GMA	38,221	46,344	46,344	48,451
Social Security Contributions (FICA)	4,466	4,584	4,584	4,537
Retirement Plan Contributions	44,375	37,428	37,428	43,493
School Incentive Program	-	-	-	1,800
Workers' Compensation	14,343	16,249	16,249	19,669
OPEB Trust	15,508	13,333	13,333	6,258
Total Personnel Services	\$ 445,952	\$ 455,893	\$ 455,893	\$ 489,208
Professional Services	-	5,000	5,000	2,000
Engineering	12,221	15,000	15,000	15,000
Lab Fees	19,449	19,700	19,700	21,000
Computer Technical Services	12,995	5,000	5,000	5,500
Bank Charges and Adjustments	21,628	14,000	14,000	15,000
Repairs & Maintenance	26,603	31,500	31,500	34,700
System Repairs & Maintenance	23,487	47,100	47,100	49,500
Rental Equipment	-	-	-	500
General Insurance	9,843	10,000	10,000	12,000
Communication	4,628	5,550	5,550	6,000
Printing & Publications	-	600	600	-
Travel & Seminars	2,440	1,450	1,450	1,650
Dues & Subscriptions	4,144	4,600	4,600	4,800
Contract Labor	3,335	1,200	1,200	1,200
Training & Education	-	2,900	2,900	-
Other Purchased Services	2,551	1,000	1,000	1,000
Fire Hydrants				2,900
Medical Expenses	530	150	150	150
Total Purchased/Contracted Services	\$ 143,854	\$ 164,750	\$ 164,750	\$ 172,900
Supplies & Materials	41,081	45,000	45,000	40,000
Chemicals	9,213	15,400	15,400	15,400
Laboratory Supplies	11,847	4,000	4,000	4,000
Energy - Electricity	56,537	35,000	35,000	38,000
Energy - Gasoline & Diesel	13,561	15,000	15,000	15,000
Inv Pch For Sale - Water	668,022	370,000	370,000	500,000
Miscellaneous Equipment	-	2,100	2,100	3,000
New Water Meters	155,938	140,000	140,000	160,000
Uniforms	5,886	6,250	6,250	3,775
Total Supplies	\$ 962,085	\$ 632,750	\$ 632,750	\$ 779,175
C/O- Construction in Progress	7,758	50,000	50,000	-
Total Capital Outlay	\$ 7,758	\$ 50,000	\$ 50,000	\$ -
Depreciation	384,728	237,250	237,250	385,000
Total Depreciation & Amortization	\$ 384,728	\$ 237,250	\$ 237,250	\$ 385,000
Water- Bad Debt		30,000	30,000	10,000
Total Other Costs	\$ -	\$ 30,000	\$ 30,000	\$ 10,000
Total Water Department Expenses	\$ 1,944,377	\$ 1,570,643	\$ 1,570,643	\$ 1,836,283

Water/Sewer Expenses Detail

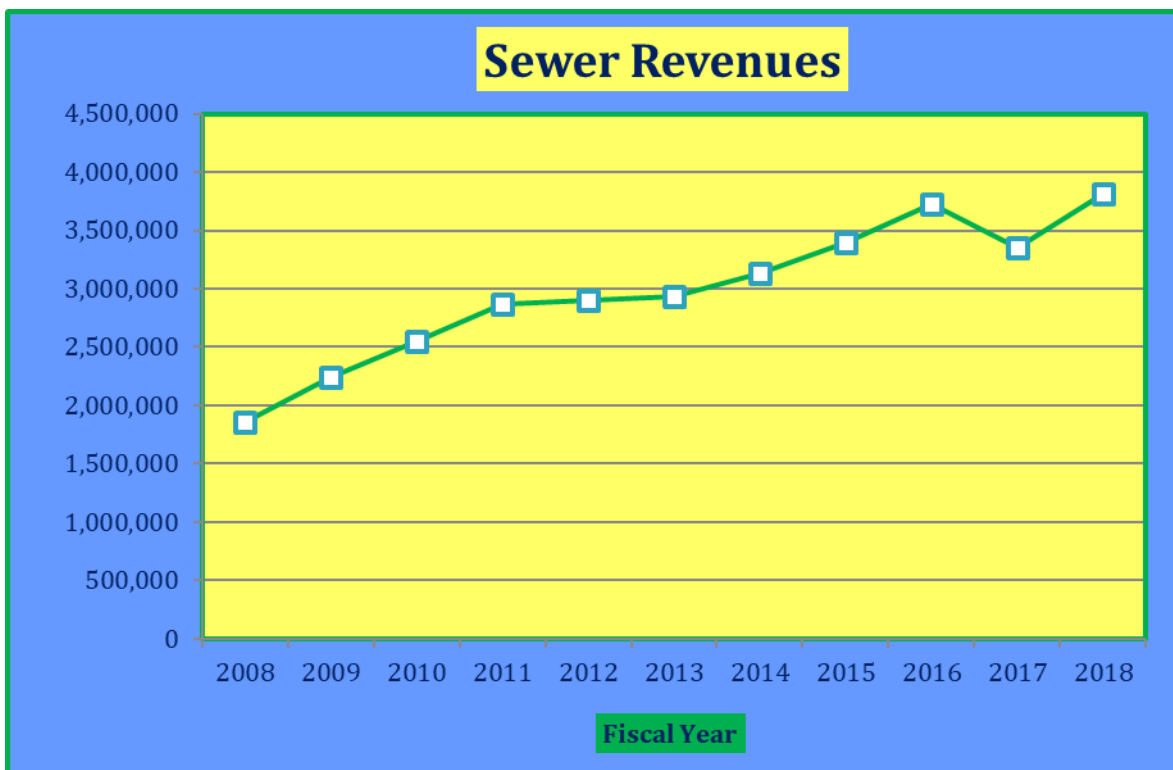
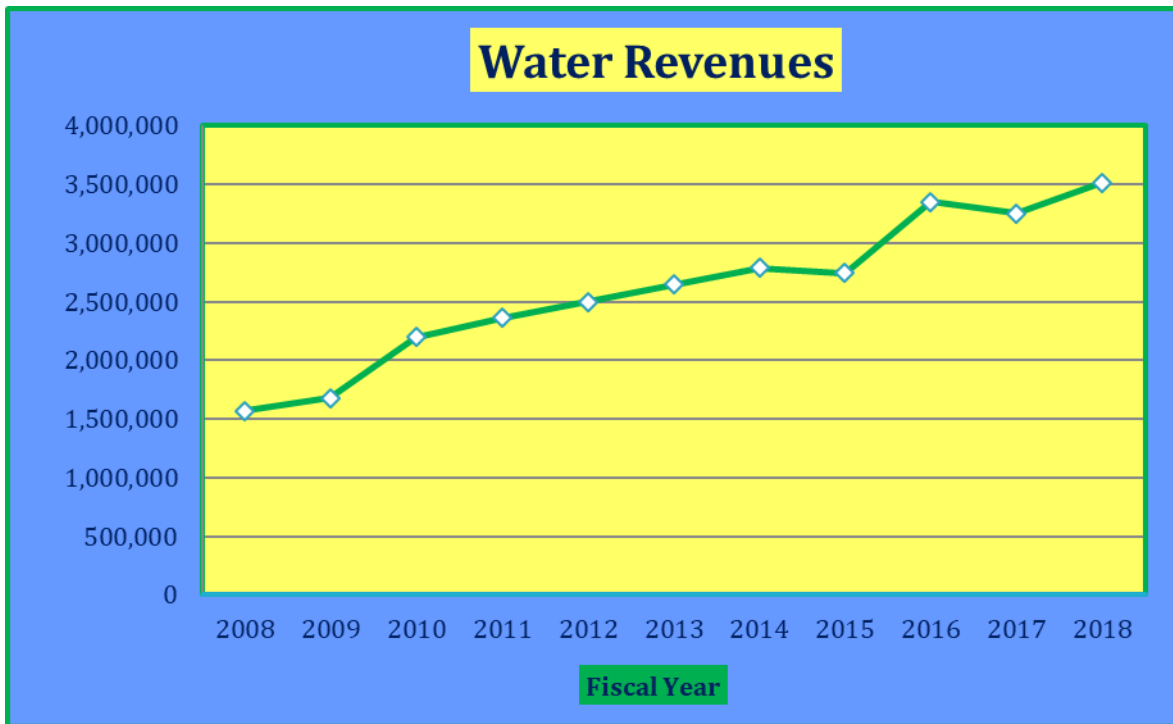
DEBT SERVICE	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
<u>Debt Service</u>				
Capital Lease-Interest	7,624	4,388	4,388	2,751
GEFA Interest Payments	563,986	2,571,117	2,571,117	1,766,296
Total Debt Service Expenses	\$ 571,610	\$ 2,575,505	\$ 2,575,505	\$ 1,769,047
Total Water/Sewer Expenses	\$ 7,093,739	\$ 8,762,022	\$ 8,762,022	\$ 8,589,836

Significant Changes/Comments

Mayor and Council approved a 2.5% automatic rate increase every January 1 for water and wastewater services in order to keep up with higher costs associated with operating and maintaining the water/sewer system, such as gasoline, electricity, and personnel costs. The City also wants to maintain a healthy operating cash reserve for emergencies. The following charts show an eleven-year history of water and sewer revenues. Due to the consistent growth in Pooler over this same time period, the revenue steadily increased. However, there was a dip in revenues between 2013 and 2015 due to corrections made to the billing system.



Funds, Debt Summary, And Financial Trends



Debt Summary

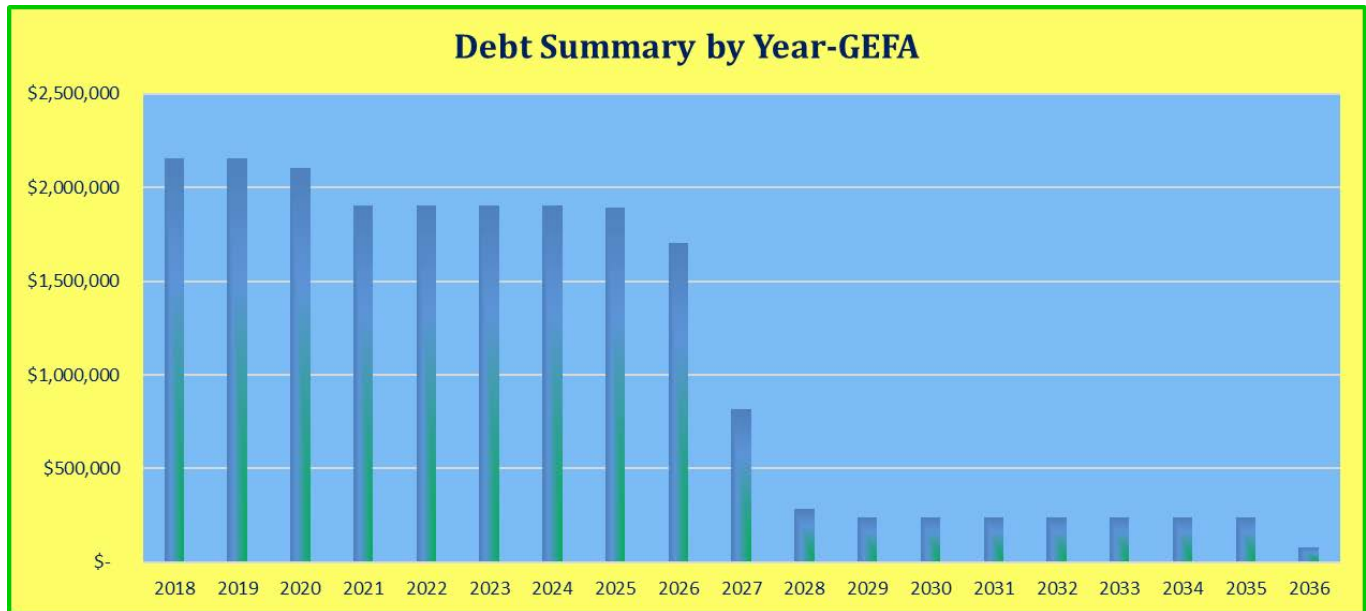
GEFA Loans – The City has entered into loan agreements with the Georgia Environmental Facilities Authority (GEFA), a state agency. GEFA makes low-interest, long-term loans to fund improvements to publicly owned water and sewer systems.

The following schedules show the details of the City's Long-Term Debt Service requirements to maturity:

Enterprise Funds GEFA Loans

Fiscal Year	98L66WJ	2002L33WQ	2003L42WJ	2005L23WJ	CW02007P	2011L11WJ	2013L29WS	2013L30WJ	Total Debt Service
2018	\$ 249,732	\$ 50,431	\$ 228,847	\$ 177,126	\$ 855,391	\$ 76,995	\$ 273,894	\$ 240,090	\$ 2,152,506
2019	\$ 249,732	\$ 50,431	\$ 228,847	\$ 177,126	\$ 855,391	\$ 76,995	\$ 273,894	\$ 240,090	\$ 2,152,506
2020	\$ 201,569	\$ 50,431	\$ 228,847	\$ 177,126	\$ 855,391	\$ 76,995	\$ 273,894	\$ 240,090	\$ 2,104,343
2021		\$ 50,431	\$ 228,847	\$ 177,126	\$ 855,391	\$ 76,995	\$ 273,894	\$ 240,090	\$ 1,902,774
2022		\$ 50,431	\$ 228,847	\$ 177,126	\$ 855,391	\$ 76,995	\$ 273,894	\$ 240,090	\$ 1,902,774
2023		\$ 50,431	\$ 228,847	\$ 177,126	\$ 855,391	\$ 76,995	\$ 273,894	\$ 240,090	\$ 1,902,774
2024		\$ 50,431	\$ 228,847	\$ 177,126	\$ 855,391	\$ 76,995	\$ 273,894	\$ 240,090	\$ 1,902,774
2025		\$ 37,764	\$ 228,847	\$ 177,126	\$ 855,391	\$ 76,995	\$ 273,894	\$ 240,090	\$ 1,890,107
2026			\$ 228,847	\$ 30,184	\$ 855,389	\$ 76,995	\$ 273,894	\$ 240,090	\$ 1,705,399
2027			\$ 228,847			\$ 76,995	\$ 273,894	\$ 240,090	\$ 819,826
2028			\$ 37,515			\$ 6,417		\$ 240,090	\$ 284,022
2029			\$ -					\$ 240,090	\$ 240,090
2030								\$ 240,090	\$ 240,090
2031								\$ 240,090	\$ 240,090
2032								\$ 240,090	\$ 240,090
2033								\$ 240,090	\$ 240,090
2034								\$ 240,090	\$ 240,090
2035								\$ 240,090	\$ 240,090
2036								\$ 80,030	\$ 80,030
Payments	\$ 701,033	\$ 390,781	\$ 2,325,985	\$ 1,447,192	\$ 7,698,517	\$ 776,367	\$ 2,738,940	\$ 4,401,650	\$ 20,480,464
Less Interest	\$ 45,208	\$ 59,671	\$ 431,815	\$ 221,124	\$ 973,689	\$ 121,126	\$ 94,410	\$ 843,511	\$ 2,790,554
Balance	\$ 655,825	\$ 331,110	\$ 1,894,170	\$ 1,226,068	\$ 6,724,828	\$ 655,240	\$ 2,644,530	\$ 3,558,139	\$ 17,689,910

GEFA Loans Debt Summary and Loan Balances



Notes Payable – GEFA Loans

On February 2, 1999, the City of Pooler entered into a loan agreement in the amount of \$2,018,000 with Georgia Environmental Facilities Authority (GEFA) to finance the construction of water and sewer infrastructure in the Pine Barren Road/Quacco Road/Interstate 16 area. After scope of work changes and capitalized interest, the final amount financed is \$3,000,000. The loan obligation is payable from April 2001 through October 2020 at an interest rate of 4.67%. The loan obligation payable at January 1, 2018 of \$701,033 is detailed as follows:

Loan - 98L66WJ				
Fiscal Year		Principal	Interest	Total
2018		223,856	25,876	249,732
2019		234,537	15,195	249,732
2020		197,432	4,137	201,569
Total		\$ 655,825	\$ 45,208	\$ 701,033

On January 30, 2003, the City of Pooler entered into a loan agreement in the amount of \$725,000 with the Georgia Environmental Facilities Authority (GEFA) to finance wastewater improvements that included modification of pump stations and force main in order to discontinue use of the City of Savannah's wastewater treatment plant. The final amount financed, including capitalized interest is \$672,289. The loan obligation is payable from October 2005 through September 2025 at an interest rate of 4.14%. The loan obligation payable at January 1, 2018 of \$390,781 is detailed as follows:

Loan - 2002L33WQ				
Fiscal Year		Principal	Interest	Total
2018		36,723	13,708	50,431
2019		38,356	12,075	50,431
2020		40,062	10,369	50,431
2021		41,844	8,587	50,431
2022		43,706	6,725	50,431
2023		45,650	4,781	50,431
2024		47,681	2,750	50,431
2025		37,088	676	37,764
Total		\$ 331,110	\$ 59,671	\$ 390,781

Funds, Debt Summary, And Financial Trends

On June 29, 2005, the City of Pooler entered into a loan agreement in the amount of \$2,890,000 with Georgia Environmental Facilities Authority (GEFA) to finance the construction of water and sewer infrastructure to service the Morgan Family Tract along Pine Barren Road. The final amount financed, including capitalized interest is \$3,103,709. The loan obligation is payable from March 2008 through February 2028 at an interest rate of 4.16%. The loan obligation payable at January 1, 2018 of \$2,325,985 is detailed as follows:

<i>Loan - 2003L42WJ</i>				
Fiscal Year	Principal	Interest	Total	
2018	152,944	75,903	228,847	
2019	159,429	69,418	228,847	
2020	166,189	62,658	228,847	
2021	173,236	55,611	228,847	
2022	180,582	48,265	228,847	
2023	188,239	40,608	228,847	
2024	196,220	32,627	228,847	
2025	204,541	24,306	228,847	
2026	213,214	15,633	228,847	
2027	222,254	6,593	228,847	
2028	37,322	193	37,515	
Total	\$ 1,894,170	\$ 431,815	\$ 2,325,985	

On September 8, 2005, the City of Pooler entered into a loan agreement in the amount of \$2,153,000 with Georgia Environmental Facilities Authority (GEFA) to finance the construction of water and sewer infrastructure in the Key Slot area in the northernmost part of the City. The total amount financed, along with capitalized interest is \$2,406,407. The loan obligation is payable from September 8, 2005 through February 8, 2026 at an interest rate of 4.14%. The loan obligation payable at January 1, 2018 of \$1,447,190 is detailed as follows:

<i>Loan - 2005L23WJ</i>				
Fiscal Year	Principal	Interest	Total	
2018	128,792	48,334	177,126	
2019	134,227	42,899	177,126	
2020	139,890	37,236	177,126	
2021	145,793	31,333	177,126	
2022	151,945	25,181	177,126	
2023	158,356	18,770	177,126	
2024	165,038	12,088	177,126	
2025	172,001	5,125	177,126	
2026	30,025	159	30,184	
Total	\$ 1,226,066	\$ 221,124	\$ 1,447,190	

Funds, Debt Summary, And Financial Trends

On March 11, 2003, the City of Pooler entered into a loan agreement in the amount of \$10,675,000 with Georgia Environmental Facilities Authority (GEFA) to finance the upgrade and expansion of the existing wastewater treatment facility for a capacity of 2.5 million gallons per day and the capability to reuse effluent for beneficial irrigation in the service area. After scope of work changes and capitalized interest, the final amount financed is \$12,593,549. The loan obligation is payable from July 2007 through October 2026, at an interest rate of 3.00%. The loan obligation payable at January 1, 2018 of \$7,698,517 is detailed as follows:

Loan - CW02007P				
Fiscal Year		Principal	Interest	Total
2018		661,037	194,354	855,391
2019		681,092	174,299	855,391
2020		701,756	153,635	855,391
2021		723,046	132,345	855,391
2022		744,983	110,408	855,391
2023		767,585	87,806	855,391
2024		790,873	64,518	855,391
2025		814,868	40,523	855,391
2026		839,588	15,801	855,389
Total		\$ 6,724,828	\$ 973,689	\$ 7,698,517

On November 9, 2011, the City of Pooler entered into a loan agreement in the amount of \$992,000 with Georgia Environmental Facilities Authority (GEFA) to finance the construction of a test well to determine if water is available from the Lower Floridan. In addition, the project includes construction of a 16" water main at Pooler Parkway and Blue Moon Crossing. The total amount financed was \$901,000, and the remaining funds were released back to GEFA. The loan obligation is payable from January 1, 2013 through January 1, 2028 at an interest rate of 3.44%. The loan obligation payable at January 1, 2018 of \$776,367 is detailed as follows:

Loan - 2011L11WJ				
Fiscal Year		Principal	Interest	Total
2018		55,322	21,673	76,995
2019		57,255	19,740	76,995
2020		59,256	17,739	76,995
2021		61,327	15,668	76,995
2022		63,470	13,525	76,995
2023		65,688	11,307	76,995
2024		67,984	9,011	76,995
2025		70,360	6,635	76,995
2026		72,818	4,177	76,995
2027		75,363	1,632	76,995
2028		6,398	18	6,417
Total		\$ 655,240	\$ 121,126	\$ 776,367

Funds, Debt Summary, And Financial Trends

On September 1, 2014, the City of Pooler entered into a loan agreement in the amount of \$2,644,538 with the Georgia Environmental Facilities Authority (GEFA) to finance the construction and installation of reuse water lines and a city-wide meter upgrade. The loan obligation is payable from September 1, 2014 through December 1, 2027, at an interest rate of 0.7000%. The loan obligation payable at January 1, 2018 of \$2,738,940 is detailed as follows:

Loan - 2013L29WS				
Fiscal Year		Principal	Interest	Total
2018		\$ 256,204	\$ 17,691	\$ 273,895
2019		\$ 258,003	\$ 15,892	273,895
2020		\$ 259,815	\$ 14,080	273,895
2021		\$ 261,639	\$ 12,255	273,895
2022		\$ 263,477	\$ 10,418	273,895
2023		\$ 265,327	\$ 8,568	273,895
2024		\$ 267,190	6,704	273,895
2025		\$ 269,067	4,828	273,895
2026		\$ 270,956	2,938	273,895
2027		\$ 272,859	1,036	273,895
Total		\$ 2,644,538	\$ 94,410	\$ 2,738,947

On July 21, 2014, the City of Pooler entered into a loan agreement in the amount of \$3,224,884 with the Georgia Environmental Facilities Authority (GEFA) to finance the construction of a well to tap into the Lower Floridan Aquifer to reduce the city's reliance on purchased water. The city also made upgrades to 3 lift stations and the related sewer infrastructure to provide for increased development on Pooler Parkway. The loan was amended on April 28, 2015, due to additional costs. The total amount financed is \$3,810,627. The loan obligation is payable from May 1, 2016 through April 1, 2036, at an interest rate of 2.4%. The loan obligation payable at January 1, 2018 of \$4,401,650 is detailed as follows:

Loan - 2013L30WJ				
Fiscal Year		Principal	Interest	Total
2018		156,408	83,682	240,090
2019		160,203	79,887	240,090
2020		164,091	75,999	240,090
2021		168,072	72,018	240,090
2022		172,151	67,939	240,090
2023		176,328	63,762	240,090
2024		180,607	59,483	240,090
2025		184,989	55,101	240,090
2026		189,478	50,612	240,090
2027		194,076	46,014	240,090
2028		198,786	41,304	240,090
2029		203,609	36,481	240,090
2030		208,550	31,540	240,090
2031		213,611	26,479	240,090
2032		218,794	21,296	240,090
2033		224,103	15,987	240,090
2034		229,541	10,549	240,090
2035		235,111	4,979	240,090
2036		79,631	399	80,030
Total		\$ 3,558,139	\$ 843,511	\$ 4,401,650

Debt Summary

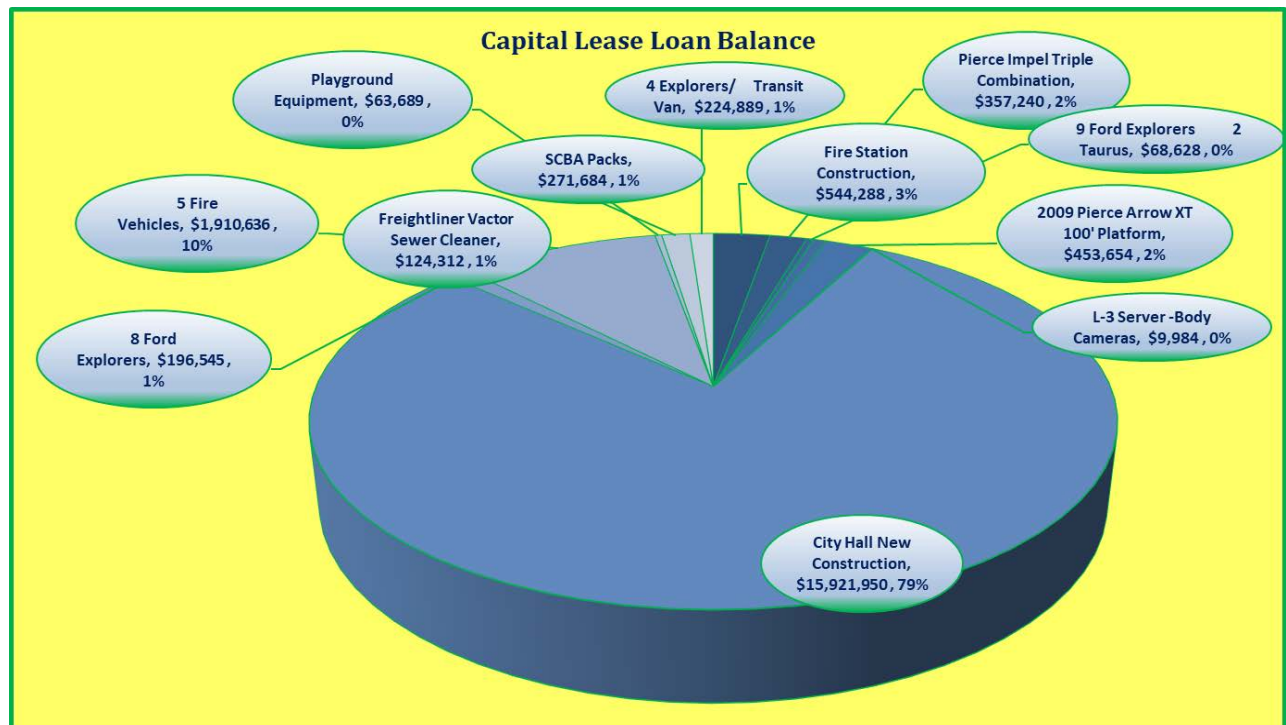
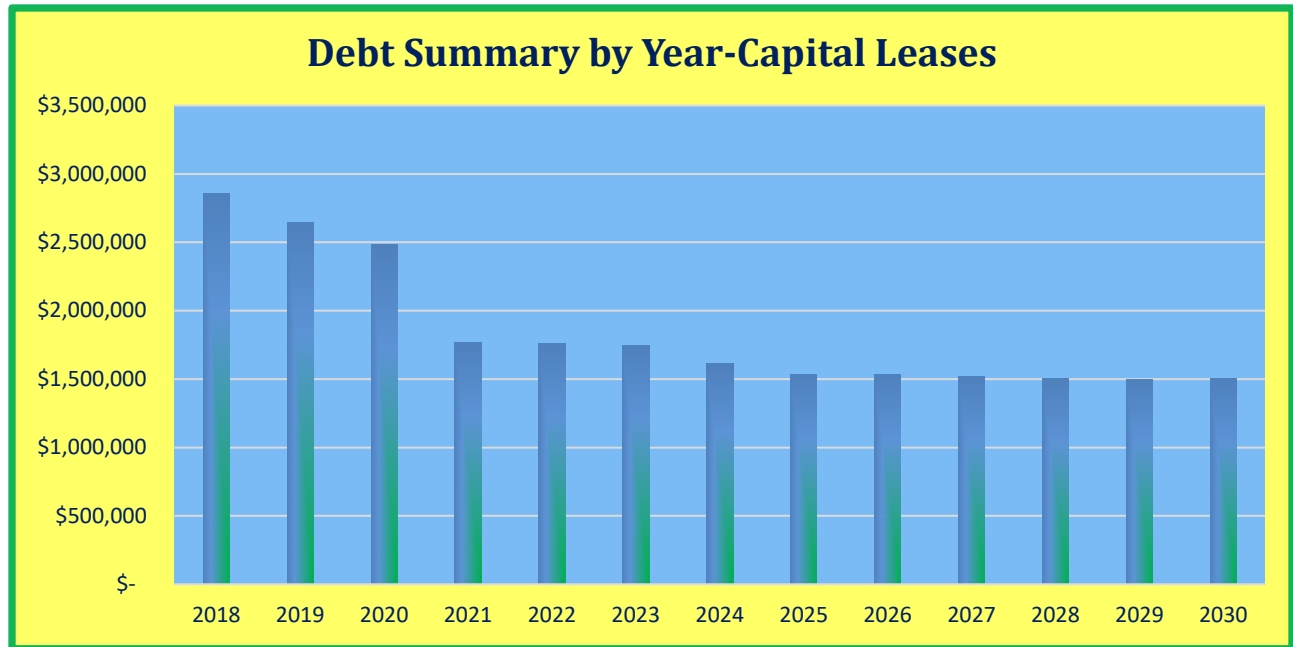
Capital Leases - The City has entered into lease agreements as lessee for financing of equipment and vehicles used in governmental activities. These lease agreements qualify as capital leases for accounting purposes and, therefore, are recorded at the present value.

Capital Leases

Fiscal Year	2012-Fire	2013-Fire	2014-Fire	2015-Police	2015-Sewer	2015-Police	2016-City Hall	2016-Police	2016-Fire	2017-Recreation	2017-Fire	2017-Police	Yearly Debt Service Total
	Fire Station Construction Lease	Pierce Impel Triple Combination Lease	2009 Pierce Arrow XT 100' Platform Lease	9 Ford Explorers 2 Taurus Lease	Freightliner Vactor Sewer Cleaner Lease	L-3 Server -Body Cameras Lease	City Hall New Construction Lease	8 Ford Explorers Lease	5 Fire Vehicles Lease	Playground Equipment Lease	SCBA Packs Lease	4 Explorers/ Transit Van Lease	
2018	\$ 77,452	\$ 51,034	\$ 87,910	\$ 71,240	\$ 66,261	\$ 6,054	\$ 1,500,750	\$ 115,125	\$ 720,054	\$ 15,832	\$ 33,095	\$ 48,332	\$ 2,908,264
2019	\$ 77,452	\$ 51,034	\$ 87,910		\$ 66,261	\$ 6,054	\$ 1,502,800	\$ 86,344	\$ 720,054	\$ 15,832	\$ 33,095	\$ 48,332	\$ 2,695,168
2020	\$ 77,452	\$ 51,034	\$ 87,910				\$ 1,499,070		\$ 720,054	\$ 15,832	\$ 33,095	\$ 48,332	\$ 2,532,779
2021	\$ 77,452	\$ 51,034	\$ 87,910				\$ 1,499,690			\$ 15,832	\$ 33,095	\$ 48,332	\$ 1,813,345
2022	\$ 77,452	\$ 51,034	\$ 87,910				\$ 1,499,530			\$ 7,916	\$ 33,095	\$ 36,249	\$ 1,793,186
2023	\$ 77,452	\$ 51,034	\$ 87,910				\$ 1,498,590				\$ 33,095		\$ 1,748,081
2024	\$ 77,452						\$ 1,501,870				\$ 33,095		\$ 1,612,417
2025	\$ 1,069						\$ 1,499,240				\$ 33,095		\$ 1,533,404
2026							\$ 1,500,830				\$ 33,095		\$ 1,533,925
2027							\$ 1,501,510				\$ 16,548		\$ 1,518,058
2028							\$ 1,501,280						\$ 1,501,280
2029							\$ 1,500,140						\$ 1,500,140
2030							\$ 1,503,090						\$ 1,503,090
Debt Service	\$ 543,233	\$ 306,204	\$ 527,460	\$ 71,240	\$ 132,522	\$ 12,109	\$ 19,508,390	\$ 201,468	\$ 2,160,163	\$ 71,245	\$ 314,404	\$ 229,577	\$ 24,193,139
Less Interest	\$ 59,386	\$ 32,291	\$ 55,934	\$ 563	\$ 3,822	\$ 1,084	\$ 3,133,390	\$ 4,923	\$ 107,247	\$ 6,191	\$ 42,720	\$ 15,208	\$ 3,462,759
Balance	\$ 483,847	\$ 273,913	\$ 471,526	\$ 70,677	\$ 128,700	\$ 11,025	\$ 16,375,000	\$ 196,545	\$ 2,052,915	\$ 65,053	\$ 271,684	\$ 214,369	\$ 20,730,380

Capital Leases

Debt Summary and Loan Balances



Fire Station Construction Lease

In 2012, the City of Pooler constructed a Fire Station through Georgia Municipal Association's (GMA) Bricks and Mortar program in the amount of \$880,000 which is financed through BB&T Governmental Finance. The financed amount is payable from February, 2012 through February, 2025, at an interest rate of 3.26%. The loan obligation payable at January 1, 2018 of \$543,232 is detailed as follows:

Construction of Fire Station- BB&T 9910001296-00008			
February 8, 2012 - \$880,000.00			
Fiscal Year	Principal	Interest	Total
2018	62,437	15,015	77,452
2019	64,497	12,955	77,452
2020	66,625	10,826	77,452
2021	68,824	8,628	77,452
2022	71,095	6,356	77,452
2023	73,442	4,010	77,452
2024	75,865	1,587	77,452
2025	1,060	9	1,069
Total	\$ 483,846	\$ 59,386	\$ 543,232

Fire Department Vehicle Lease

On March 21, 2013, the City of Pooler entered into a lease-purchase agreement in the amount of \$429,178 with PNC Finance to purchase a 2013 Pierce Impel Triple Combination Fire Truck. The financed amount is payable from March, 2013 through March, 2023, at an interest rate of 3.28%. The loan obligation payable at January 1, 2018 of \$306,206 is detailed as follows:

2013 Pierce Impel Triple Comb. -Fire Truck- PNC 172768000			
March 21,2013- \$429,178.00			
Fiscal Year	Principal	Interest	Total
2018	42,050	8,984	51,034
2019	43,429	7,605	51,034
2020	44,854	6,181	51,034
2021	46,325	4,710	51,034
2022	47,844	3,190	51,034
2023	49,414	1,621	51,034
Total	\$ 273,915	\$ 32,291	\$ 306,206

Police Department Vehicle Lease

On September 25, 2014, the City of Pooler entered into a lease-purchase agreement in the amount of \$367,410 with BB&T Governmental Finance to purchase 9 Ford Explorers and 2 Taurus. The financed amount is payable from September, 2014 through January, 2018, at an interest rate of 1.59%. The loan obligation payable at January 1, 2018 of \$71,240 is

9 Explorers & 2 Taurus-Police Dept.-BB&T 9910001296-00015			
September 25,2014- \$367,410.32			
Fiscal Year	Principal	Interest	Total
2018	70,677	563	71,240
Total	\$ 70,677	\$ 563	\$ 71,240

detailed as follows:

Sewer Department Equipment Lease

On November 17, 2014, the City of Pooler entered into a lease-purchase agreement in the amount of \$309,575 with BB&T Governmental Finance to purchase a 2015 Freightliner Vactor Sewer Cleaner. The financed amount is payable from November, 2014 through January 2019, at an interest rate of 2.62%. The loan obligation payable at January 1, 2018 of \$132,522 is detailed as follows:

2015 Freightliner Vactor Sewer Cleaner-Sewer Dept.-BB&T 9910001296-00016			
November 17,2014- \$309,575.00			
Fiscal Year	Principal	Interest	Total
2018	63,510	2,751	66,261
2019	65,190	1,071	66,261
Total	\$ 128,700	\$ 3,822	\$ 132,522

Fire Department Vehicle Lease

On March 7, 2014, the City of Pooler entered into a lease-purchase agreement in the amount of \$675,000 with PNC Finance to purchase a 2009 Pierce Arrow XT 100' Platform. The financed amount is payable from March 2014 through January 2023, at an interest rate of 3.3%. The loan obligation payable at January 1, 2018 of \$527,460 is detailed as follows:

2009 Pierce Arrow XT 100' Platform-Fire Dept. -PNC 180/05000			
March 7, 2014- \$675,000.00			
Fiscal Year	Principal	Interest	Total
2018	72,350	15,560	\$ 87,910
2019	74,737	13,173	\$ 87,910
2020	77,203	10,706	\$ 87,910
2021	79,751	8,159	\$ 87,910
2022	82,383	5,527	\$ 87,910
2023	85,102	2,808	\$ 87,910
Total	\$ 471,526	\$ 55,934	\$ 527,460

Police Department Equipment Lease

On May 7, 2015, the City of Pooler entered into a lease-purchase agreement in the amount of \$26,800 with Fleetwood Finance to purchase an L-3 Server for downloading of body cameras. The financed amount is payable from May 2015 through January 2019, at an interest rate of 4.20%. The loan obligation payable at January 1, 2018 of \$12,109 is detailed as follows:

<i>L-3 Server-Body Cameras- Police Dept.- Fleetwood Leasing</i>			
<i>May 7,2015- 26,800.88</i>			
Fiscal Year	Principal	Interest	Total
2018	5,339	715	6,054
2019	5,685	369	6,054
Total	\$ 11,025	\$ 1,084	\$ 12,109

City Hall New Construction

In 2016, the City of Pooler constructed a New City Hall through the Georgia Municipal Association's (GMA) Bricks and Mortar program in the amount of \$18,475,000 which is financed through Ameris Bank. The financed amount is payable from January 2016 through January 2030, at an interest rate of 2.60%. The loan obligation payable at January 1, 2018 of \$19,508,390 is detailed as follows:

<i>2016 City Hall New Construction-Ameris Bank 07554000545-00101</i>			
<i>January 1,2016- \$18,475,000.00</i>			
Fiscal Year	Principal	Interest	Total
2018	1,075,000	425,750	1,500,750
2019	1,105,000	397,800	1,502,800
2020	1,130,000	369,070	1,499,070
2021	1,160,000	339,690	1,499,690
2022	1,190,000	309,530	1,499,530
2023	1,220,000	278,590	1,498,590
2024	1,255,000	246,870	1,501,870
2025	1,285,000	214,240	1,499,240
2026	1,320,000	180,830	1,500,830
2027	1,355,000	146,510	1,501,510
2028	1,390,000	111,280	1,501,280
2029	1,425,000	75,140	1,500,140
2030	1,465,000	38,090	1,503,090
Total	\$ 16,375,000	\$ 3,133,390	\$ 19,508,390

Police Department Vehicle Lease

On August 17, 2016 the City of Pooler entered into a lease-purchase agreement in the amount of \$334,835 with BB&T Financing to purchase 8 Ford Explorers. The financed amount is payable from August 2016 through January 2019, at an interest rate of 1.92%. The loan obligation payable at January 1, 2018 of \$201,468 is detailed as follows:

2016 (8) Ford Explorers -Police Dept- BB&T 9910001296-00017			
August 17,2016- \$334,835.41			
Fiscal Year	Principal	Interest	Total
2018	112,134	2,991	\$ 115,125
2019	85,521	822	\$ 86,343
Total	\$ 197,655	\$ 3,813	\$ 201,468

Fire Department Vehicle Lease

On January 14, 2017, the City of Pooler entered into a lease-purchase agreement in the amount of \$2,731,873 with PNC Finance to purchase 5 Fire Vehicles. The financed amount is payable from January 2017 through January 2020 at an interest rate of 3.28%. The loan obligation payable at January 1, 2018 of \$2,160,163 is detailed as follows:

2017 (5) Fire Vehicles-Fire Dept.- PNC 192244000			
January 14, 2017- \$2,731,873.00			
Fiscal Year	Principal	Interest	Total
2018	666,884	53,171	\$ 720,054
2019	684,156	35,898	\$ 720,054
2020	701,876	18,179	\$ 720,054
Total	\$ 2,052,915	\$ 107,247	\$ 2,160,163

Recreation Department Playground Equipment Lease

On April 28, 2017, the City of Pooler entered into a lease-purchase agreement in the amount of \$71,605.00 with BB&T Financing to purchase new playground equipment for the Recreation Department. The financed amount is payable from April 2017 through January 2022, at an interest rate of 2.89%. The loan obligation payable at January 1, 2018 of \$71,245 is detailed as follows:

2017 Playground Equipment -Recreation Dept- BB&T 9910001296-00019			
April 28, 2017-\$71,605.00			
Fiscal Year	Principal	Interest	Total
2018	13,491	2,341	\$ 15,832
2019	14,025	1,807	\$ 15,832
2020	14,580	1,252	\$ 15,832
2021	15,157	675	\$ 15,832
2022	7,802	114	\$ 7,916
Total	\$ 65,053	\$ 6,191	\$ 71,245

Fire Department Lease

On April 28, 2017, the City of Pooler entered into a lease-purchase agreement in the amount of \$283,906.48 with BB&T Financing to purchase SCBA Packs for the Fire Department. The financed amount is payable from April 2017 through January 2027, at an interest rate of 1.92%. The loan obligation payable at January 1, 2018 of \$314,404 is detailed as follows:

2017 SCBA Packs-Fire Dept.-BB&T 9910001296-00018			
April 28,2017 -\$283,906.48			
Fiscal Year	Principal	Interest	Total
2018	25,014	8,081	\$ 33,095
2019	25,794	7,301	\$ 33,095
2020	26,597	6,498	\$ 33,095
2021	27,426	5,669	\$ 33,095
2022	28,281	4,815	\$ 33,095
2023	29,162	3,933	\$ 33,095
2024	30,070	3,025	\$ 33,095
2025	31,007	2,088	\$ 33,095
2026	31,974	1,122	\$ 33,095
2027	16,358	189	\$ 16,548
Total	\$ 271,684	\$ 42,720	\$ 314,404

Police Department Vehicle Lease

On July 13,2017, the City of Pooler entered into a lease-purchase agreement in the amount of \$241,661.08 with BB&T Financing to purchase 4 Ford Explorers and 1 Transit Van. The financed amount is payable from August 2017 through January 2022, at an interest rate of 1.92%. The loan obligation payable at January 1, 2018 of \$229,577 is detailed as follows:

2017 4 EXPLORERS AND 1 TRANSIT VAN -Police Dept.- BB&T 00020			
July 13,2017- \$241,661.08			
Fiscal Year	Principal	Interest	Total
2018	42,816	5,516	\$ 48,332
2019	44,019	4,313	\$ 48,332
2020	45,256	3,076	\$ 48,332
2021	46,527	1,805	\$ 48,332
2022	35,751	498	\$ 36,249
Total	\$ 214,369	\$ 15,208	\$ 229,577

Financial Trends

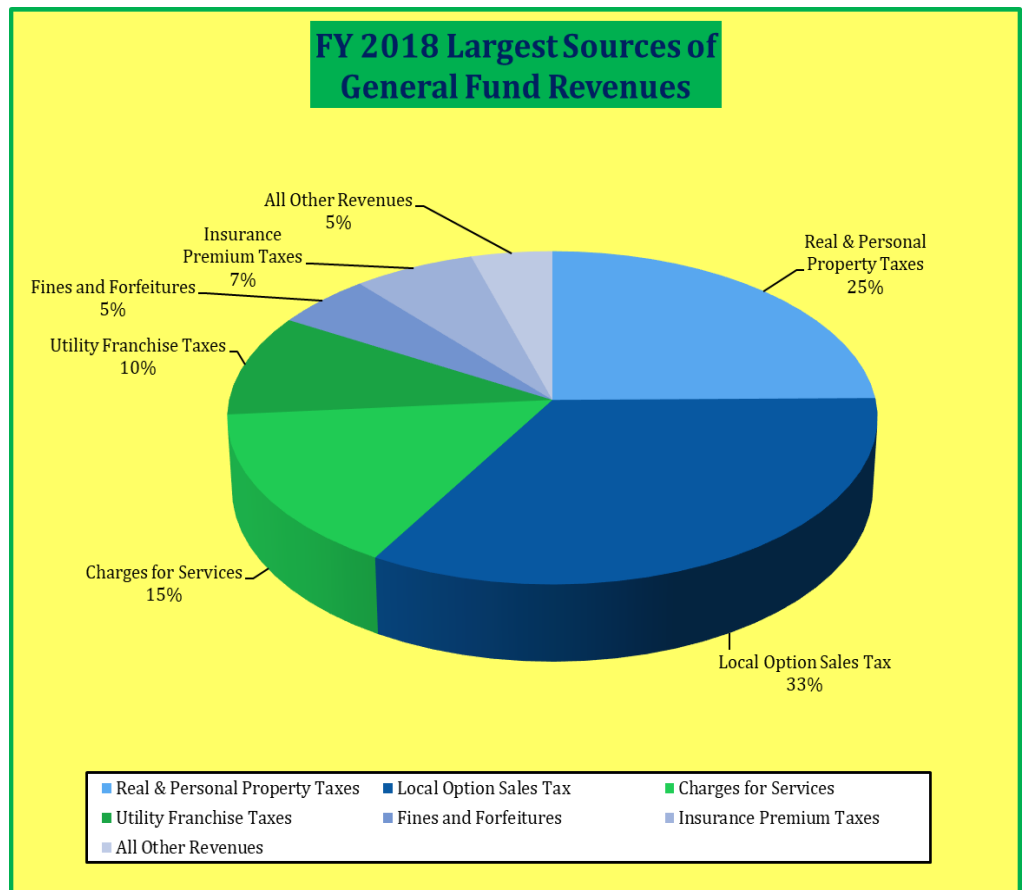
Financial trends offer a practical approach for monitoring the economic health of the City. This trend summary provides a global view of the past and present financial resources of the City.



General Fund Resources

Total General Fund resources appropriated in the FY 2018 budget are slightly less than FY 2017, due to less dependence on the fund balance for capital projects. General Fund resources available to the City of Pooler in FY 2018 include operating revenues of \$20,064,722 and transfers in from the Hotel/Motel Fund of \$615,000 and Capital Leases \$187,892.

The largest sources of General Fund resources for 2018 are Real and Personal Property Taxes - \$4,450,000, Local Option Sales Tax (LOST) - \$6,000,000, Charges for Services - \$2,748,715, Utility Franchise Taxes - \$1,780,000 and Insurance Premium Taxes - \$1,200,000, Fines and Forfeitures - \$949,507 comprise a large revenue source also. Other minor taxes and revenues round out the diverse financial resource streams within the General Fund.



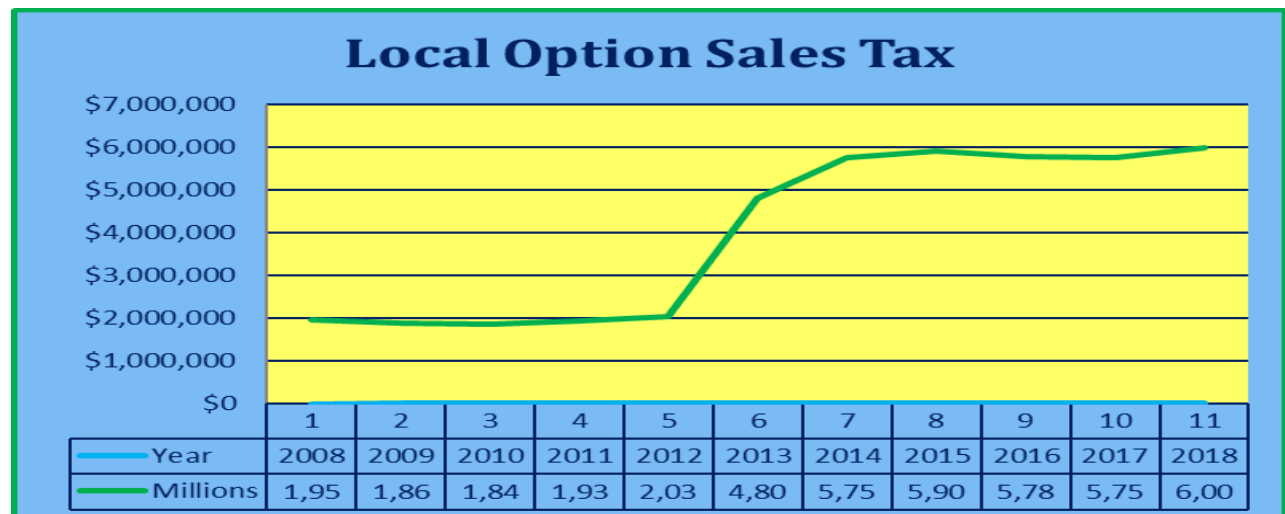
Real & Personal Property Taxes

The City of Pooler charges Real and Personal Property taxes which are collected by the Chatham County Tax Commissioner and remitted each month to the city. The current millage rate is 3.909 mills. The City relies on these taxes to ensure a high quality of services for our citizens. This source of revenue has increased over the years due to significant growth in Pooler, which has ensured financial stability for the City and its citizens. Property Tax revenue accounts for roughly 25% of General Fund resources. The City expects to receive \$4,450,000 in tax revenues in FY 2018.



Local Option Sales Taxes

The Local Option Sales Tax Revenue is another revenue source the City relies on to ensure the ability to deliver a high quality of service to our citizens. This source of revenue accounts for roughly 33% of General Fund resources. The City expects to receive \$6,000,000 in LOST funds in FY 2018. Trend analysis, estimated growth in the number of retail commercial businesses and observation of local retail business conditions are the primary means of forecasting this revenue source.



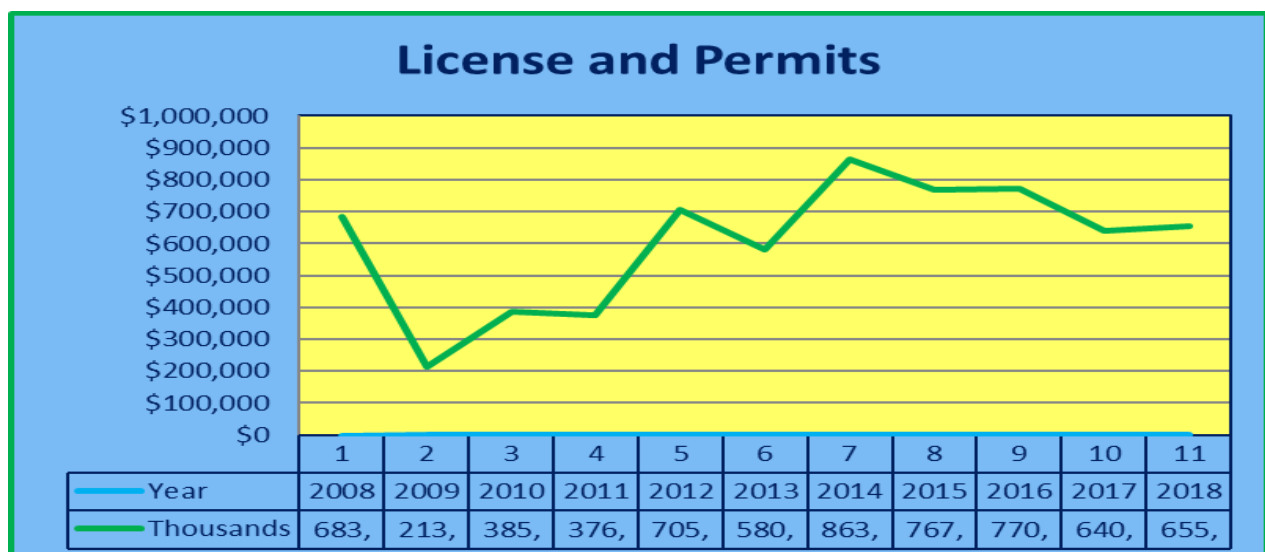
Excise Taxes

Taxes in the excise tax category include: Franchise Taxes (Electric, Gas, Television Cable, and Telephone), Alcoholic Beverage Taxes, Local Option Mixed Drink Taxes, Business and Occupational Taxes, Insurance Premiums Tax, and Financial Institution Tax. In FY 2018 the City expects to garner \$4,064,000 which accounts for 19% of General Fund resources. Forecasted similarly to the sales tax, excise tax revenues are directly related to the health of the local economy.



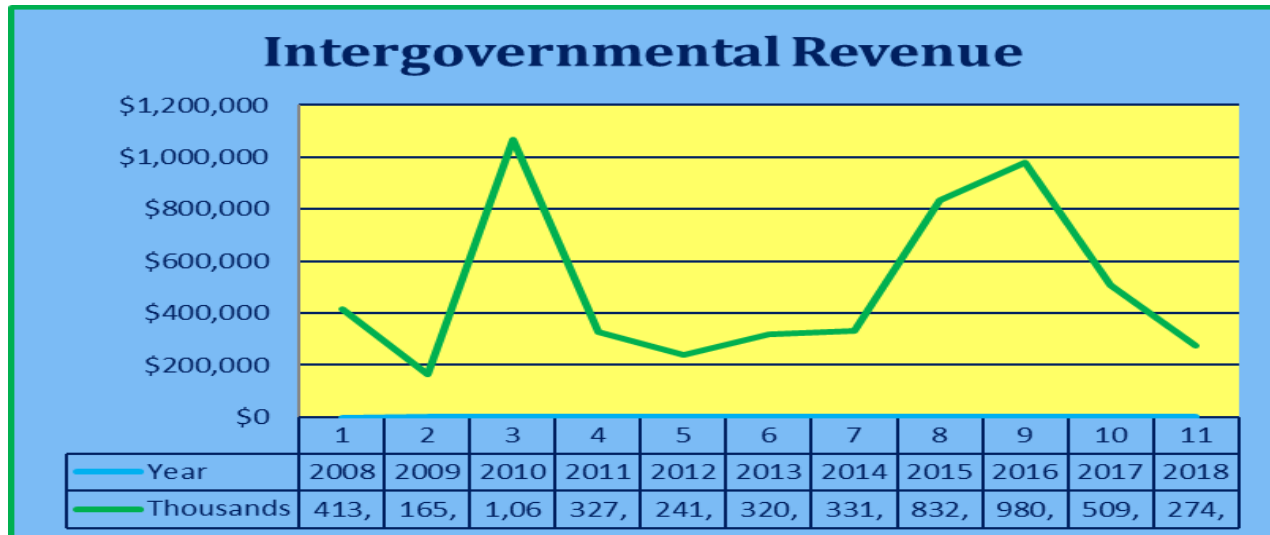
Licenses and Permits

Licenses and Permits revenues are comprised of regulatory fees, alcoholic beverages licenses, non-business licenses and permits, and various other permits. The City projects these revenues will bring in \$655,000 in FY 2018. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream. Since the sharp decline in Licenses and Permits fees that occurred in 2009, this revenue source jumped back to pre-recession levels and has remained steady.



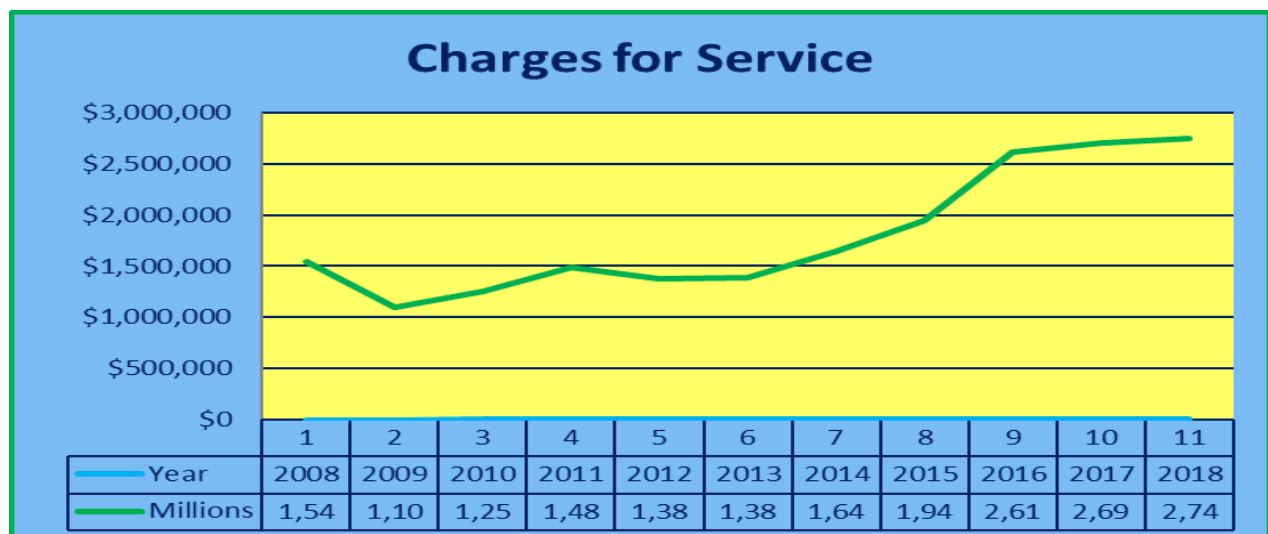
Intergovernmental Revenues

Intergovernmental Revenue received by the City of Pooler often fluctuate from year to year due to the inconsistent nature of the sources. During the past 9 years, the City has received grant funding to assist with staffing in the Fire Department, to purchase new fire equipment, as well as DOT funding for road improvements and traffic signals. The City is also reimbursed by Chatham County for one police officer on the Counter Narcotics Team (CNT). The City's General Fund is expected to receive \$274,000 in FY 2018 in intergovernmental revenue.



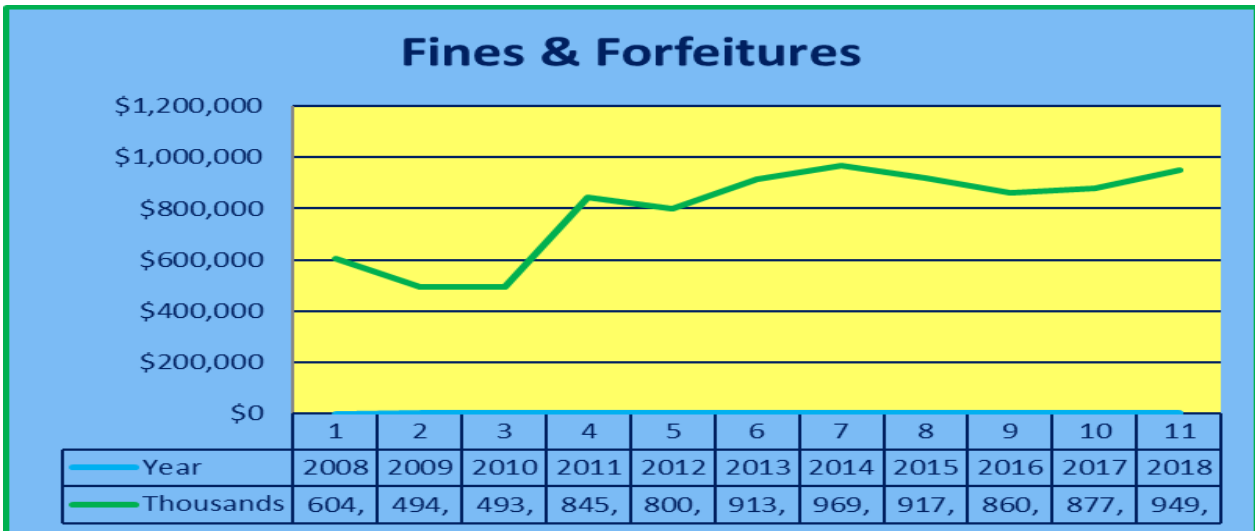
Charges for Services

The City charges fees for several of the services it provides to its citizens. Some examples of such fees are: recreation sign-up fees, solid waste pick-up fees, and unincorporated fire district fees. Based on trend analysis and a slight increase in certain fees charged by the Recreation Department, the City projects these revenues to bring in \$2,748,715. This represents an increase of 2% from the FY 2017 Amended Budget.



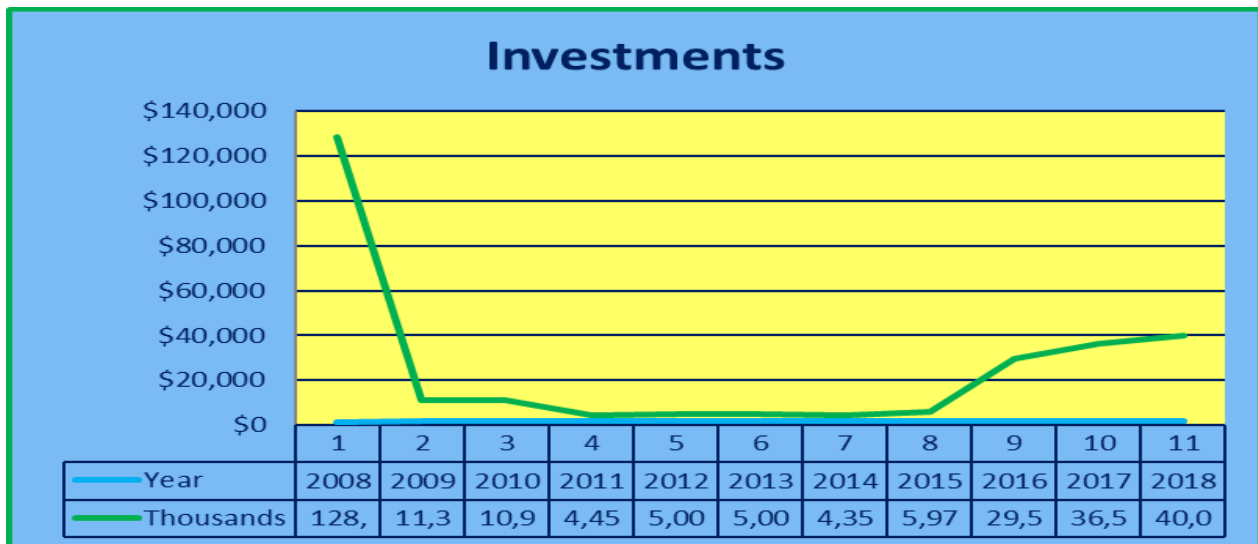
Fines and Forfeitures

Fines and Forfeitures are projected to garner a total of \$949,507 in FY 2018. This represents a slight increase of 8%, or \$72,237, over the FY 2017 Amended Budget. Trend analysis is the primary means of forecasting this revenue source.



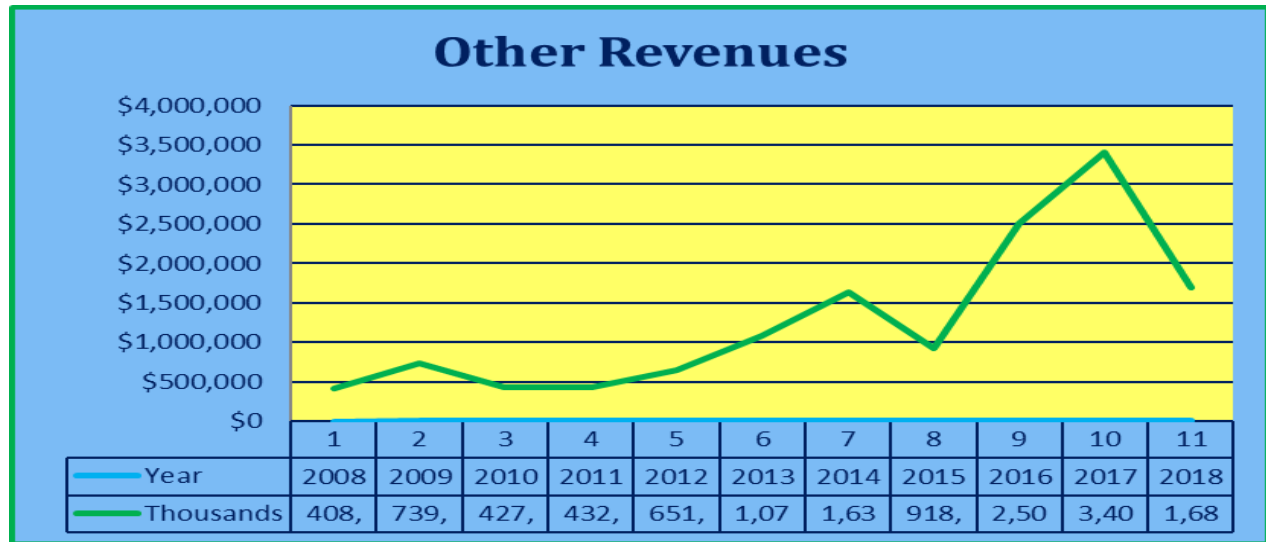
Investment Income

Due to the health of the economy and rising interest rates, the amount of revenue generated by investment income is beginning to increase, after the 2008-2009 recession. The City projects these revenues will bring in \$40,000 in FY 2018.



Other Revenues

The City has certain revenues that do not fit in any of the other categories. These revenue sources are grouped together in the Other Revenues source and may include use of fund balance or transfers from other funds.



General Fund Balance

In November 2011, the City revised its fund balance policy to conform to the Governmental Accounting Standards Board (GASB) Statement 54. This new policy will allow the City the flexibility it needs to operate efficiently, and at the same time, it will provide enough reserves to operate during emergency situations.

SPLOST Funds

The Special Purpose Local Option Sales Tax (SPLOST) is approved in five to six-year intervals through popular vote by the citizens of Chatham County. The purpose of the 1% SPLOST tax is to provide revenue to local governments for capital projects. The FY 2018 budget includes revenue from the 2014 SPLOST to fund debt service payments for a portion of the new city hall building where the police department is now housed, as well as debt service for 5 new fire vehicles purchased in 2016.

FIDUCIARY FUNDS

Agency Fund

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The Fiduciary fund category used by the City of Pooler includes one Agency Fund. GASB 34 excludes the reporting of fiduciary activities in the government-wide financial statements.

Municipal Court Agency Fund

The Municipal Court Agency Fund is used to account for, on a temporary basis, fines collected by the Municipal Court. Pooler's share is ultimately transferred to the general fund and the balance is distributed to other governmental agencies as required by state law.

Fiduciary Fund

Municipal Court Agency Fund Court Fines and Forfeiture

REVENUE	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Adopted Budget
Fines & Forfeitures				
Fines & Forfeitures	860,292	1,177,270	877,270	949,507
Restitution	-	-	-	-
Total Fines & Forfeitures	860,292	1,177,270	877,270	949,507





City of Pooler Fire Department



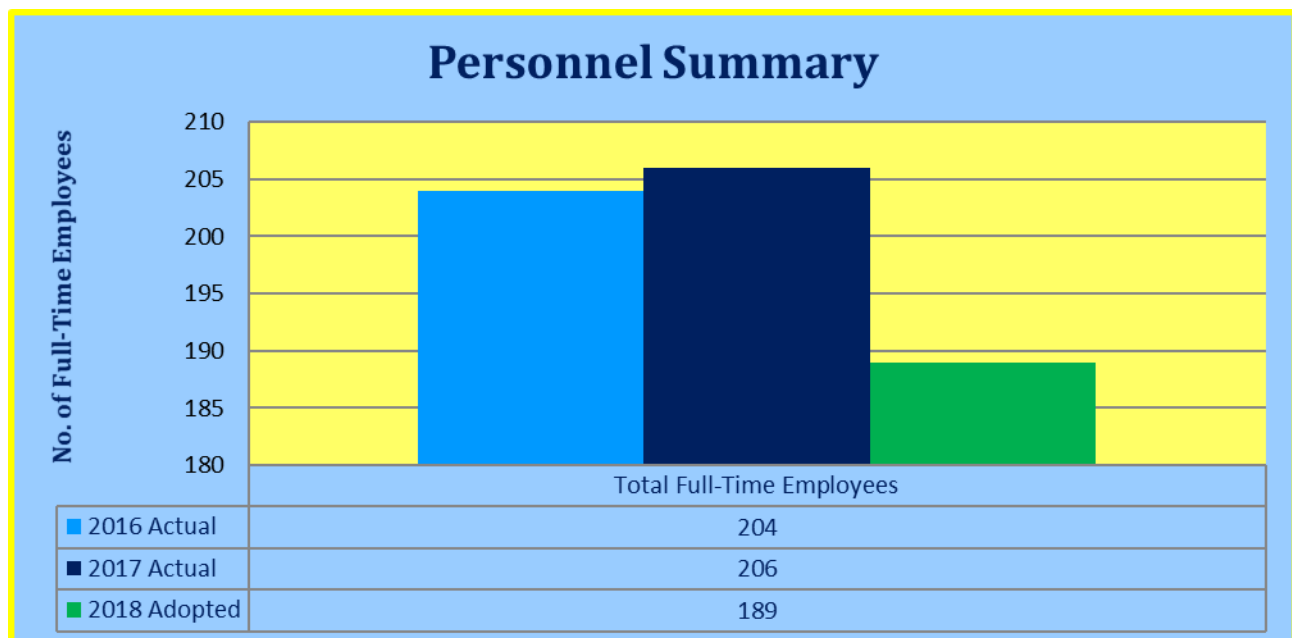
Personnel Summary



Personnel Summary

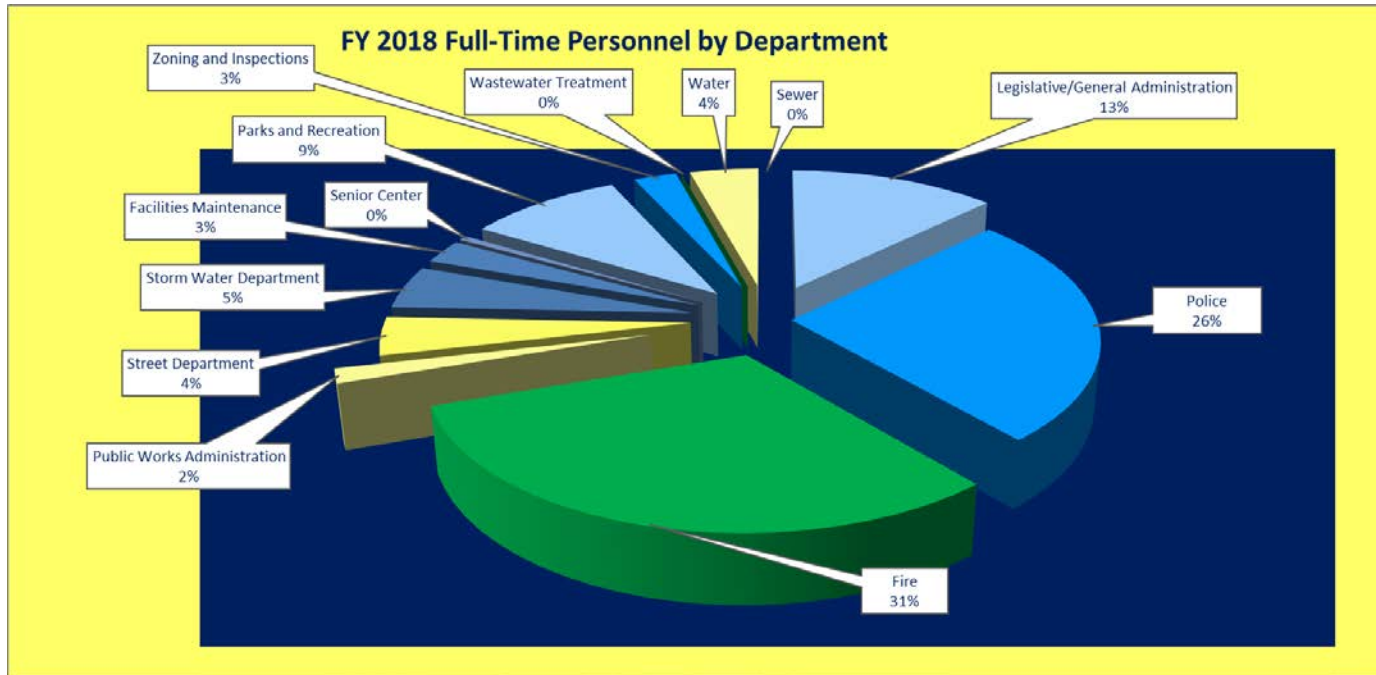
Dedicated Service

The City of Pooler is committed to a level of excellence in the quality and delivery of all programs and services. In the FY 2018 Approved Budget, 189 full-time employees are approved to meet the daily needs of our citizens and visitors. These employees ensure our public safety, make certain that our water is clean and available upon demand, preserve our economic well-being by attracting businesses and supporting commerce, maintain our streets and other infrastructure, protect our homes and businesses, provide our youth and seniors with quality programs, and handle the numerous daily duties necessary in the delivery of services to the City's citizens.



CITY OF POOLER
GEORGIA

A great place to Live, Work and Play



Highlights

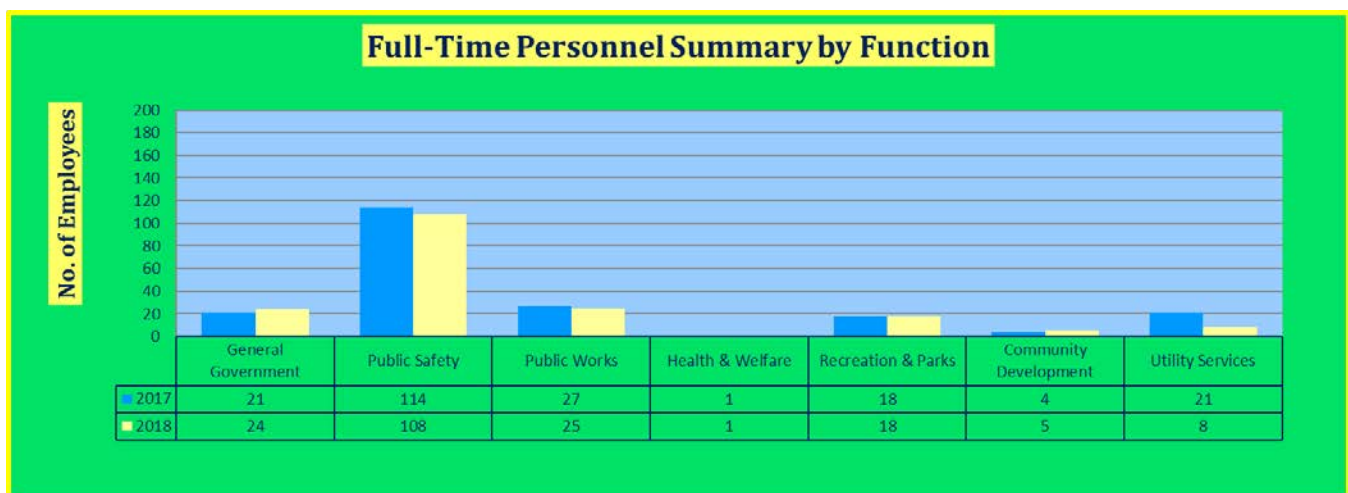
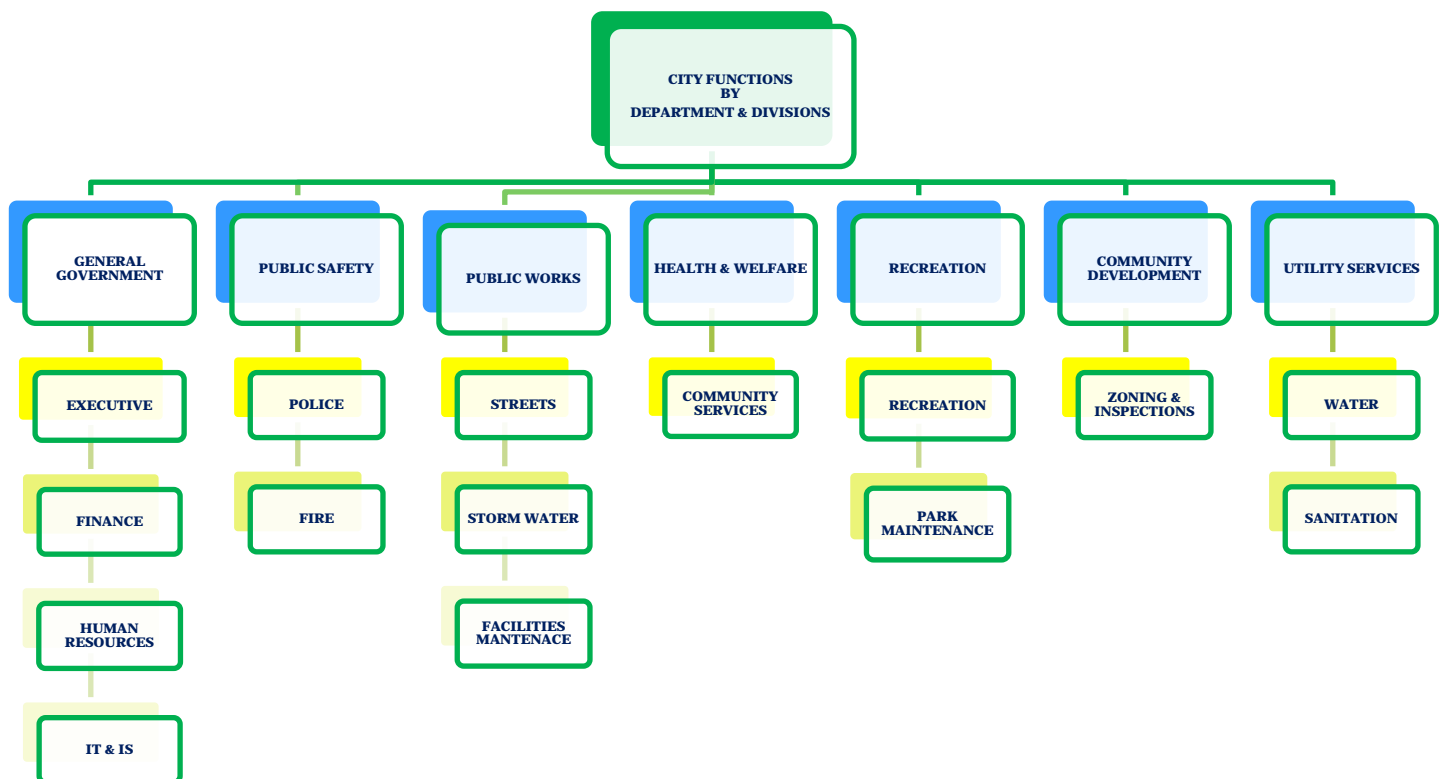
Over half of the employees of the City provide direct service to the citizens of Pooler. As shown in the chart above, the Fire Department makes up 31% of the total workforce. The Police Department employs the next largest portion of the City's workforce with 26%.

In FY 2018, the City is making a commitment to keep staffing levels at a minimum. There are only 2 new positions included in the 2018 budget. These include a Groundskeeper for the new city hall and a Fire Marshal/Code Enforcement Officer. At the end of 2017, Mayor and Council voted to contract out the Wastewater and Sewer functions of the city. Beginning in February, 2018, there will be no city personnel in either of those functions.

Department	2016 Actual	2017 Actual	2018 Adopted
Legislative/Administration	20	21	24
Police	55	55	49
Fire	59	59	59
Public Works Administration	5	5	3
Street Department	8	8	8
Storm Water Department	8	9	9
Facilities Maintenance	5	5	5
Senior Center	1	1	1
Parks and Recreation	17	18	18
Zoning and Inspections	5	4	5
Wastewater Treatment	7	7	0
Water	8	8	8
Sewer	6	6	0
Total Full-Time Employees	204	206	189

City Functions

The City groups the various services provided by its employees into five functional areas: General Government, Public Safety, Public Works, Community Development, and Utility Services. Each of these areas includes departments and/or divisions as needed to provide the necessary supervisory support in the development and delivery of related programs and services



Employee Benefits

The FY 2018 budget for Personnel Services funds the salary and fringe benefits package offered to all employees. The Personnel Services budget also reflects the funds appropriated to implement a human resource system with its primary goal to establish an environment which affords each employee the opportunity to be as productive as possible. This goal is met through human resource planning, recruitment and selection, orientation, employee services, benefits administration, performance appraisal, wage and salary administration, and pension plan administration.

The City of Pooler provides a total benefit package that includes the following:

- ✓ Salaries
- ✓ Paid Time Off
- ✓ Holiday Pay
- ✓ Group Term Life Insurance
- ✓ Group Health and Dental Ins.
- ✓ Short Term Disability
- ✓ Dependent Care
- ✓ Worker's Compensation Ins.
- ✓ Defined Benefit Retirement Plan
- ✓ Defined Contribution Plan
- ✓ Medical Flexible Spending Acct.
- ✓ Work-Life Balance
- ✓ Supplemental Insurance/Employee Paid

The most valuable resources of any municipality are its employees, as they play a crucial role in accomplishment of the aims and objectives of the City. Therefore, the focus of the Human Resources Department is to deal with the manpower and all the decisions



related to it that have an impact on productivity. One area of that focus – employee compensation and benefits management – is of primary importance in the City's ability to attract and retain the best of the available workforce.

Paid Time Off

The City of Pooler provides paid time off (PTO) for personal use to all regular, full-time employees. Time accrued in the PTO system can be used for time off due to an illness, vacation time or other personal leave time. PTO is accrued based on number of hours actually worked in a pay period and number of years of service. Employees may carry the balance of their PTO bank over into new calendar years; however, they may not accrue more than the total annual amount allotted for their years of service.



Total Annual PTO Hours Earned by Number of Hours Worked per Year

Completed Years of Service	Amount Accrued per Hour	40 Hours per week	24 Hour	12 Hour
			Shift Firefighters	Shift Police Officers
2	0.05769	120 (15 days)	168 (7 days)	126 (10.5 days)
5	0.07692	160 (20 days)	224 (9.33 days)	168 (14 days)
9	0.09615	200 (25 days)	280 (11.67 days)	210 (17.5 days)
14	0.11538	240 (30 days)	336 (14 days)	252 (21 days)
15 +	0.13462	280 (35 days)	392 (16.33 days)	294 (24.5 days)

Holidays

It is the policy of the City to designate and observe certain days each year as holidays. Eligible employees will be given a day off and still receive pay for eight hours for each holiday observed. Shift employees may be required to work on a holiday will be paid eight hours of holiday pay for all city holidays in addition to any pay they receive for working on the holiday.

The schedule of holidays the City will observe during the calendar year is as follows:

New Year's Day	Thanksgiving Day
Martin Luther King, Jr.'s Birthday (observed)	Day After Thanksgiving
Memorial Day	Christmas Day
Independence Day	Day After Christmas
Labor Day	New Year's Eve
Veterans Day	

Group Term Life Insurance

The City currently provides life insurance for all full-time regular employees at a rate of 1 times their annual salary. Employees may also receive coverage in the amount of \$5,000 for a spouse and \$2,500 for each dependent child less than 21 years of age. Coverage becomes effective on the first day of the month following 30 days of employment. This coverage is provided at no cost to the employee.

Group Health Insurance

The City of Pooler offers regular full-time employees medical and dental coverage. Currently, the City has three different plans to choose from: a Preferred Provider Organization (PPO), a Health Maintenance Organization (HMO), or a Point of Service (POS) plan. In 2018, the City of Pooler will contribute up to the cost of Employee-Only coverage with the PPO for each eligible employee no matter which plan or dependent coverage they choose. Employees are responsible for dental premiums for all types of plans and coverage. Following are the monthly premiums for each health plan offered by the City of Pooler in 2018:

	HMO	PPO	POS
Employee Only	\$524	\$563	\$415
Employee + Spouse	\$1,048	\$1,126	\$830
Employee + Child(ren)	\$995	\$1,070	\$789
Family Coverage	\$1,573	\$1,687	\$1,243

Worker's Compensation and Short-Term Disability

To assist employees with medical expenses and a possible loss of income due to a work-related injury, the City provides all employees with Worker's Compensation insurance. If an employee is out of work for longer than a week as a result of a work-related injury, worker's compensation will pay 66 2/3% of his or her average weekly earnings each week until the employee is able to return to work.

The City of Pooler also provides short-term disability insurance to all regular full-time employees at no cost to the employee. The weekly benefit amount is 60% of an employee's earnings.

Retirement Savings Plans

The City offers two different retirement savings vehicles for employees: a Defined Benefit plan and a Defined Contribution plan. Participation in the Defined Contribution plan is voluntary while the Defined Benefit plan is mandatory for all full-time regular employees.

❖ Defined Benefit Retirement Plan

The City's Defined Benefit retirement plan is administered by Georgia Municipal Employee Benefit Services (GMEBS). Participation in the plan occurs immediately. Employees contribute 2%-4% of their earnings depending on when they were hired through a payroll deduction and become vested after 5 years of service. The City's retirement plan also offers a long-term disability benefit as well as a death benefit.

Upon retirement, vested employees will receive a monthly benefit based on:

- ✓ Years of Service
- ✓ Average gross earnings for the five-highest paid consecutive years

❖ Defined Contribution Plan

The City offers employees the opportunity to participate in a 457-defined contribution plan administered by Newport Group in conjunction with the Georgia Municipal Association. Through tax-deferred payroll deductions, employees may elect to contribute up to the current IRS limits established for defined contribution plans.

Medical Flexible Spending Account

The City offers employees the opportunity to participate in a flexible spending account which allows them to save a predetermined amount to be used for out-of-pocket medical expenses. Payroll deductions are taken out on a pre-tax basis and held for use over each calendar year. Currently, employees may elect to defer up to \$2,000.00 each year.

Work-Life Balance

The City of Pooler understands the importance of striking a healthy work-life balance for its employees. In 2012, the City added an Employee Assistance Program (EAP) to its benefit package to help achieve this goal.

The EAP is sponsored by Guardian Insurance and gives employees unlimited access to consultants by telephone, resources and tools online and up to three face-to-face visits with counselors for help with a short-term problem. The program also allows for a free, 30 minute in-person and telephonic legal consultation with a local attorney.

With all of the turmoil facing our society, the City felt it had an obligation to equip its employees with the tools needed to navigate through any difficult times they may encounter.





CITY OF
POOLER
POLICE
DEPARTMENT



Departmental Summaries

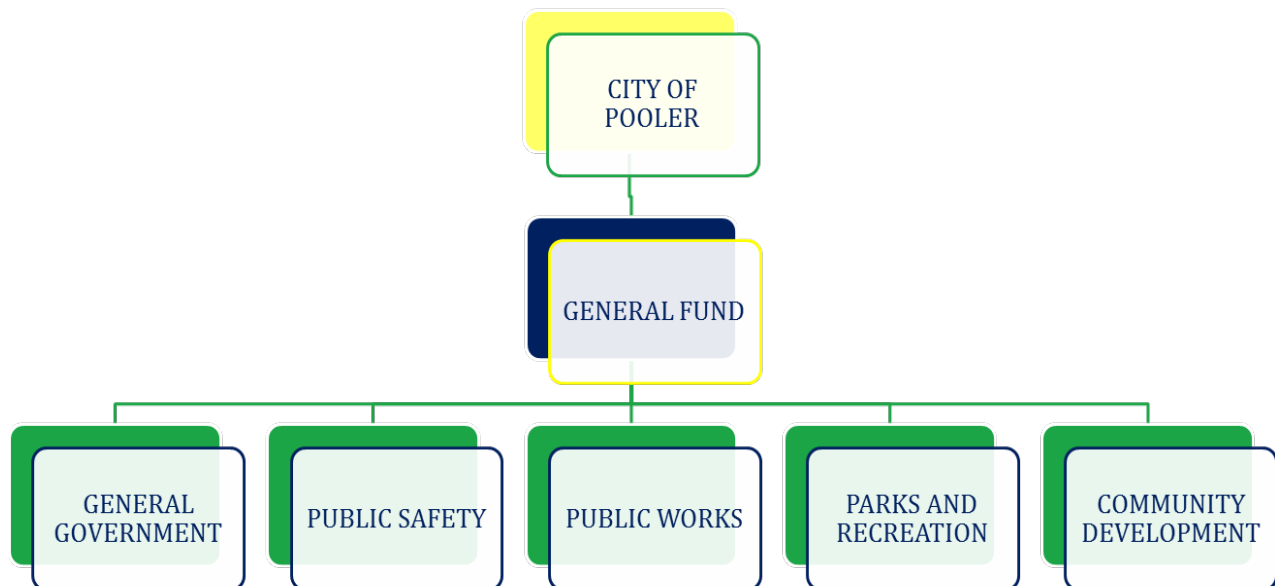
CITY OF POOLER
2018
ANNUAL BUDGET

City of Pooler General Fund

The City of Pooler provides services to citizens and visitors on a daily basis. The direct provision of said services and the support functions are organized into five major functions: General Government, Public Safety, Public Works, Parks & Recreation, and Community Development. The City departments are funded by the General Fund; therefore, departments are listed within one of the five functions. Consequently, the FY 2018 department summaries will be listed according to funding source.

General Fund Functions:

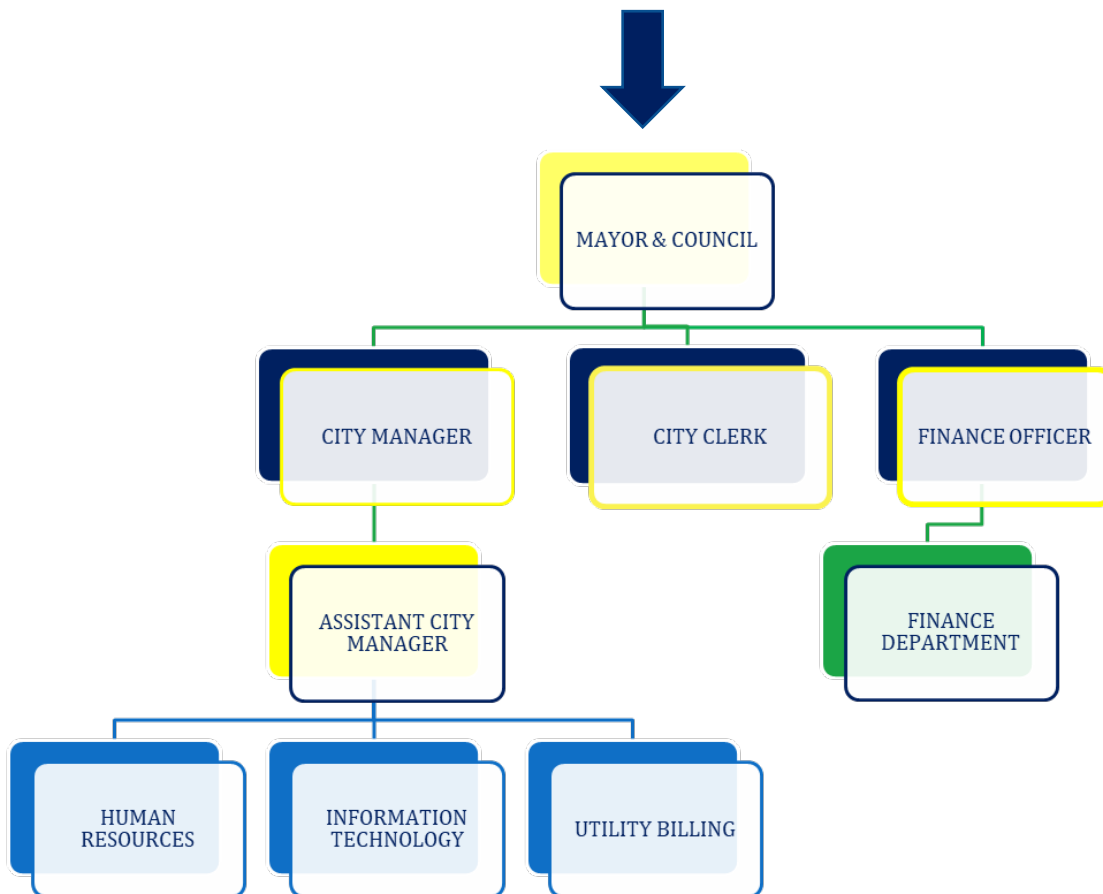
- ❖ General Government
- ❖ Public Safety
- ❖ Public Works
- ❖ Parks & Recreation
- ❖ Community Development



General Government Function

General Government Function is comprised of departments and divisions responsible for the management of the City's resources. This function includes the following departments and divisions: Executive, Information Technology/Information Systems, Finance, and Human Resources.

General Government Function Organizational Chart



GENERAL GOVERNMENT

Short -Term Priorities & Goals

Priorities:

- ❖ To work with the Mayor and Council to provide necessary resources to develop programs that will enhance the quality of life in the City.
- ❖ To monitor operations of city's departments to see that services are provided in the most efficient and cost-effective manner.
- ❖ To submit proposals for grants to ensure funding for projects that would allow for infrastructure improvement.
- ❖ To monitor city financial data to see that revenues and expenditures are within budget limits set by Mayor and Council.
- ❖ To ensure integrity of financial reporting through use of internal controls and sound accounting principles.

Goals:

- ❖ To continually be in compliance with all state and federal regulations.
- ❖ To provide opportunities for staff development in order to better serve the citizens of the City.
- ❖ To provide City services at the highest level possible.
- ❖ To continually monitor growth in residential as well as commercial areas.

Long -Term Priorities & Goals

Priorities:

- ❖ To develop quality programs for the improvement and expansion of City service delivery that complies with the vision of Mayor and Council.
- ❖ To offer a work environment which allows the City to attract and retain quality employees.
- ❖ To focus on quality customer service in all contacts with citizens, visitors and customers.

Goals:

- ❖ To utilize plans, studies, projections, and reports as a guide to formulate long term plans both programmatic and financial, in order to effectively handle the growth forecasted for the City.
- ❖ To use new information technologies to develop cost- effective means of interactive communications between staff, citizens and visitors.
- ❖ To continue to use volunteer boards to their fullest extent.

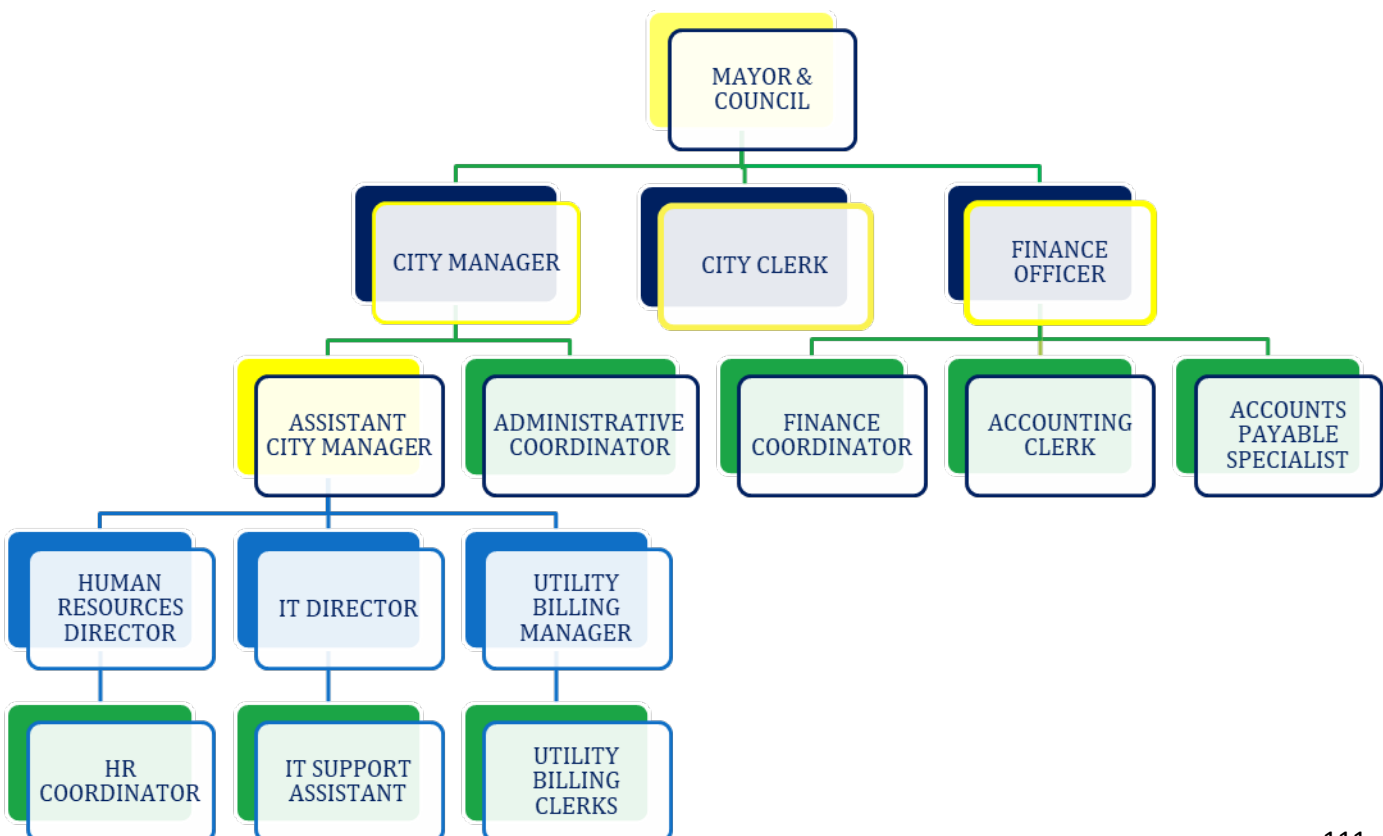
General Administration Department

Mission Statement

The General Administration Department is led by the City Manager who provides leadership, vision, and direction to City Service Areas, implements City Council policy, and works with the Mayor, City Council, and administrative staff to craft strategic and financial planning objectives. Within this department, there are three separate and distinct functional units; Finance, Human Resources and Information Technology.

The Finance Department is a resource service to the City of Pooler, and its mission is to manage the financial affairs of the City which includes the efficient and judicious use of available City resources and the stewardship of public funds. Policy and program ideas are developed by Mayor and Council, and the Finance Department is responsible for creating a budget that allows for those ideas to be carried out. The Finance Officer has oversight responsibility for all accounting personnel.

Department Organizational Chart



Department Description

The General Administration Department is made up of the City Manager and his staff. They are responsible for the executive management of the highly diverse operations of the City. The City Manager is appointed by the Mayor and Council and serves as Pooler's Chief Executive Officer.

The City Manager serves in a highly visible capacity as an ambassador for the community and to other governmental agencies. Duties include:

- ❖ Oversees the day-to-day functions of the City.
- ❖ Supervises city departments and their personnel.
- ❖ Presents information and recommendations to enable the Mayor/City Council to make decisions on matters of policy.
- ❖ Responds promptly and positively to all requests of citizens.
- ❖ Disseminates information regarding City activity.
- ❖ Provides input on regional and state issues which affect the City of Pooler.
- ❖ Maintains a sound fiscal position for the City through the preparation of the annual budget.
- ❖ Provides continuous monitoring of financial conditions of the City.



The Finance Department is a coordinated team which provides outstanding professional services to all our customers. This department promotes sound financial practices to ensure that the City's assets are safeguarded and the use of City resources is responsive to community priorities. Public confidence in the fiscal affairs of the City of Pooler is integral to our mission.

The responsibility of the Finance Department is to promote the fiscal soundness of the City so that its social, public safety, infrastructure and life quality obligations will be maintained at the level required and desired by the community. This Department is responsible for reporting the City's financial condition in an accurate and timely manner. The Finance Department is also responsible for processing and recording all monies received by the City and completing bi-weekly payroll, as well as ensuring all accounts payable payments are processed in a timely and accurate manner.



The annual budget for the City is first developed in the Finance Department and then reviewed by the City Manager before it is presented to Mayor and Council for approval. The Finance Department is responsible for assisting the City Manager, Mayor, City Council, and City agencies in the allocation of resources through financial planning, information management, and

budget preparation in accordance with State and Local laws.

The next unit of General Administration structure is the Human Resources Department. The Human Resource (HR) Department supports each City Department in the hiring and on-boarding of new employees. This Department provides timely support for human resource inquiries and general employment related requests. The HR department provides support, direction, and counseling to Department Heads, supervisors and employees concerning employee relations, performance and disciplinary issues. This Department employs a Human Resources Director under the direction of the City Manager and an HR Coordinator.

Finally, the Information Technology (IT) Department employs an IT Director and an IT Support Assistant who are responsible for the maintenance of all hardware and software for the City of Pooler. This department provides technical support that meets the internal customers' requirements while adhering to Department and Enterprise standards and policy. The IT Director maintains the working functionality of the City's computer network and ensures the integrity of all city technical processes and procedures.

Budget Highlights

In the FY 2017 Budget, General Administration Department expenditures total \$2,046,136 an increase of 20% or \$411,648 over actual expenditures in the FY 2016 Budget. The increase in the proposed budget is a result of general growth in operations, due to the new City Hall, such as additional custodial staff salaries,



increased electricity costs, and moving cost for the utility billing department to relocate from Public Works to City Hall for customer convenience.

General Administrative FY 2018 Expenditure Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 837,416	\$ 1,030,610	\$ 1,425,364
Purchased & Contracted Services Total	428,222	403,528	467,407
Supplies Expenditures Total	89,026	144,050	81,606
Miscellaneous Total	21,183	56,300	300
Total General Administration & Legislative	\$ 1,375,847	\$ 1,634,488	\$ 2,046,136

General Administrative Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted	Pay Status Budget
Mayor	1	1	1	Elected
Council	6	6	6	Elected
Clerk of Council	1	1	1	Exempt
Total Legislative	8	8	8	
Classification	2016 Actual	2017 Actual	2018 Adopted	Pay Status Budget
City Manager	1	1	1	Exempt
Assistant City Manager/PW Director	0	0	1	Exempt
Finance Officer	1	1	1	Exempt
Accounting Clerk	1	1	1	Non-Exempt
Finance Coordinator	1	1	1	Non-Exempt
Purchasing Agent	1	1	1	Non-Exempt
Utility Billing Manager	0	0	1	Non-Exempt
Services Clerk	1	1	2	Non-Exempt
Human Resources Director	1	1	1	Exempt
Human Resources Coordinator	1	1	1	Non-Exempt
I/T Director	1	1	1	Exempt
I/T Support Assistant	1	1	1	Non-Exempt
Administrative Coordinator	1	1	1	Non-Exempt
Custodian	1	2	2	Non-Exempt
Total General Administration	12	13	16	
Total General Administration & Legislative	20	21	24	

General Administrative Detailed Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	665,751	807,758	1,100,851
Overtime Wages	1,117	5,000	1,000
Subtotal	\$ 666,868	\$ 812,758	\$ 1,101,851
Group Insurance	61,174	71,768	117,988
Social Security (FICA) Contributions	8,598	14,193	18,767
Retirement Contributions	65,875	98,810	145,839
School Incentive Program	1,800	3,600	5,400
Workers' Compensation	526	5,147	9,112
OPEB Trust	26,584	18,334	20,407
Vehicle Allowance	5,991	6,000	6,000
Subtotal	\$ 170,548	\$ 217,852	\$ 323,513
Total Personnel Services	\$ 837,416	\$ 1,030,610	\$ 1,425,364

Goals and Objectives for FY 2018

Fiscally-sound and Efficient Government:

- ❖ Continue to evaluate and prioritize services. Seek innovative solutions to maintain high quality core services, promote financial transparency and protect Pooler's financial position and quality of life.
- ❖ Maintain Pooler's fiscal health by crafting long-term revenue and expenditure plans to ensure sustainable operations at fair and equitable rates.
- ❖ Streamline business processes through the use of technology and website enhancements to decrease costs and eliminate duplicate efforts. Evaluate community trends and consider associated facility and service needs.
- ❖ Provide an attractive work environment and promote employee excellence.
- ❖ Provide technical assistance/guidance for effectively interacting with advancing technologies and continued development of efficient delivery systems to the external customer.
- ❖ Continue to electronically engage residents of our community in their own

governance by keeping the City's website and mobile app current.

- ❖ Research new technologies to reduce costs and give a higher level of service.
- ❖ Submit FY 2018 Budget to GFOA in anticipation of receiving the Distinguished Budget Presentation Award.
- ❖ Submit FY 2017 Comprehensive Annual Financial Report (CAFR) to GFOA in anticipation of receiving the Certificate of Achievement for Excellence in Financial Reporting.
- ❖ Continue to provide monthly financial statements to the Mayor, Council, and public.
- ❖ Strengthen internal auditing procedures:
 1. Continue to audit all petty cash on a monthly basis.
 2. Continue to audit Water/Sewer accounts on a monthly basis to ensure accounts are set up properly
 3. Review all areas where cash is collected to ensure proper checks and balances are in place.
 4. Develop a control list for each department's assets under the \$10,000 threshold for capitalization.
- ❖ Support each City Department in the hiring and on-boarding of new employees. Human Resources will also provide timely support for HR inquiries and general employment-related requests.
- ❖ Ensure employee relations are maintained. Provide support, direction, and counseling to Department Heads, supervisors and employees concerning employee relations, performance and disciplinary issues. Continue to provide assistance with: coaching and counseling, allegations of misconduct, assistance with general employee relations issues (such as difficult work relationships, problems between and among employees of the same or different levels, concerns about treatment, etc.)
- ❖ Provide support for the City's diversity outreach efforts - creating a respectful workplace and valuing differences; oversight for all equal opportunity employment, compliance requirements, and reporting.
- ❖ Ensure the City's compensation and benefit plans are competitive; enhance the City's ability to attract, retain, employees and continue to provide excellent services within the City's funding constraints. Continue to conduct labor market salaries surveys and explore all options available concerning health insurance and retirement plan benefits. Continue to help employees balance their work and personal life by sponsoring health and financial wellness informational seminars.

- ❖ Ensure timely compliance of workplace policy and procedures with federal and state legislative mandates; maintain safe work practices and communicate policy and procedural changes and safety procedures to employees through ongoing communications and training sessions.

Economic Growth:

- ❖ Continue to carefully consider land use related to development and redevelopment to ensure a well-planned community.

Protect the City's Infrastructure Investment and Assets:

- ❖ Ensure that the City can protect and enhance the useful life of streets and utilities. Continue to monitor financial resources and economic conditions and consider timing with regard to infrastructure needs. Evaluate and implement street pavement management plan to maintain and improvement City streets.

Proactive Public Safety and Code Enforcement Initiatives:

- ❖ Continue proactive policing strategies using technology and collaboration to protect and enhance livability. Build on the successes of fire prevention and fire service programs for a safe community.

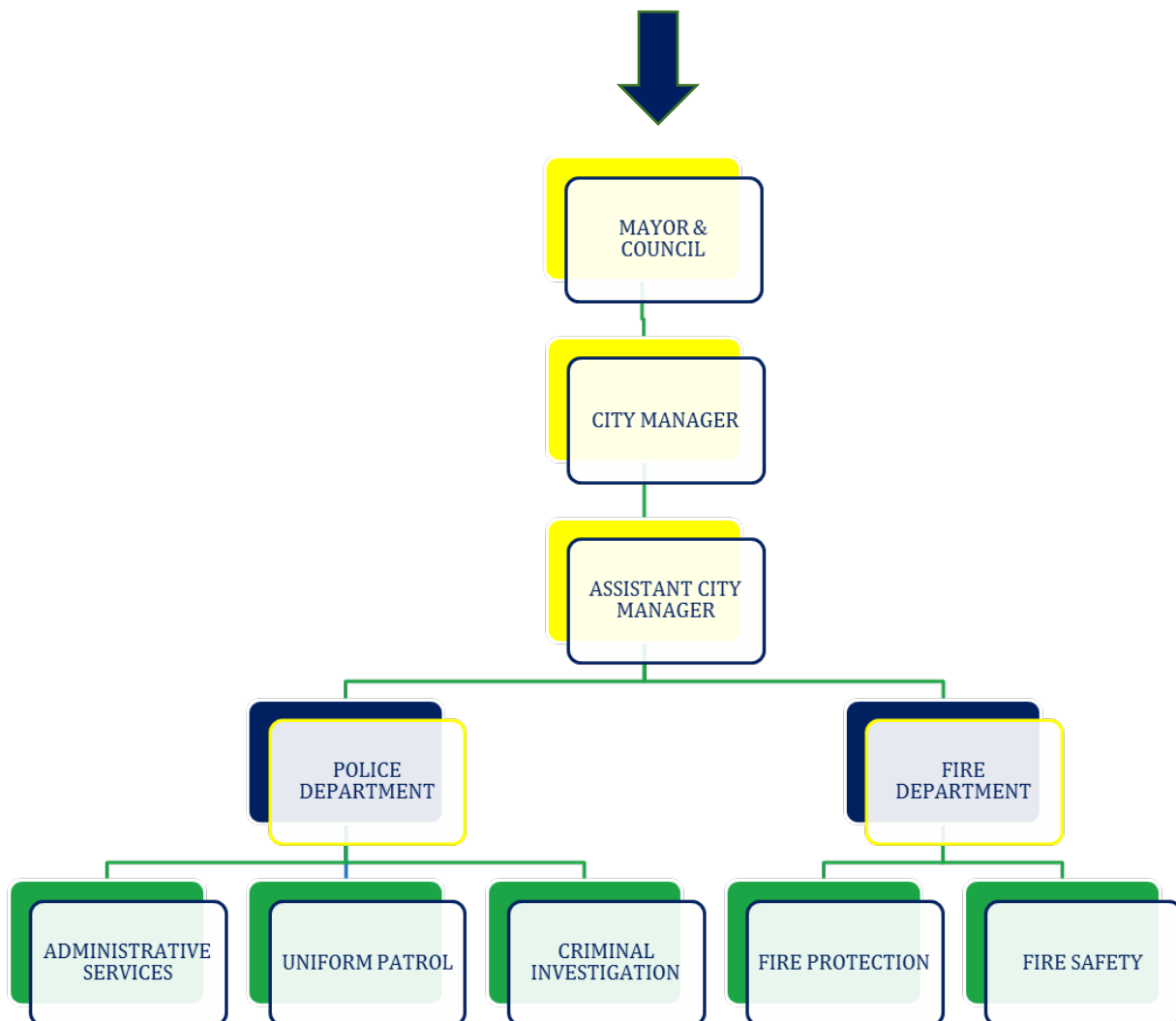
2017 Accomplishments:

- ❖ Awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY2016.
- ❖ Awarded GFOA's Distinguished Budget Award for 2017.

Public Safety Function

The Public Safety function incorporates those departments responsible for ensuring the safety of all residents and visitors to the City. This function encompasses two departments: Police and Fire. The Police Department is composed of 3 divisions: Administrative Services, Uniformed Patrol, and Criminal Investigation. The Fire Department consists of two divisions: Fire Protection and Fire Safety.

Public Safety Function Organizational Chart



PUBLIC SAFETY

Short-Term Priorities & Goals:

Priorities:

- ❖ To ensure law enforcement personnel and firefighters receive the proper training and materials to conduct their jobs in the safest manner possible.
- ❖ To update equipment as needed and specified by manufacturers' guidelines.
- ❖ To annually recertify all firefighters in core competencies and skills set forth by Georgia Firefighter's Training Specifications.

Goals:

- ❖ To continue educational and training opportunities for employees.
- ❖ To provide law enforcement personnel and firefighters with the equipment needed to perform their duties as new technology becomes available and cost-effective.
- ❖ To continually ensure the Internal Investigation division has the tools necessary to perform their duties efficiently and effectively.

Long-Term Priorities & Goals:

Priorities:

- ❖ To promote the safety and security of the community through stringent proactive law enforcement operations and strategies.
- ❖ To ensure acceptable response times through the acquisition of additional personnel, equipment and satellite locations as required by the continuing growth of the City.
- ❖ To promote fire safety and prevention education to the community through rigorous proactive prevention strategies.

Goals:

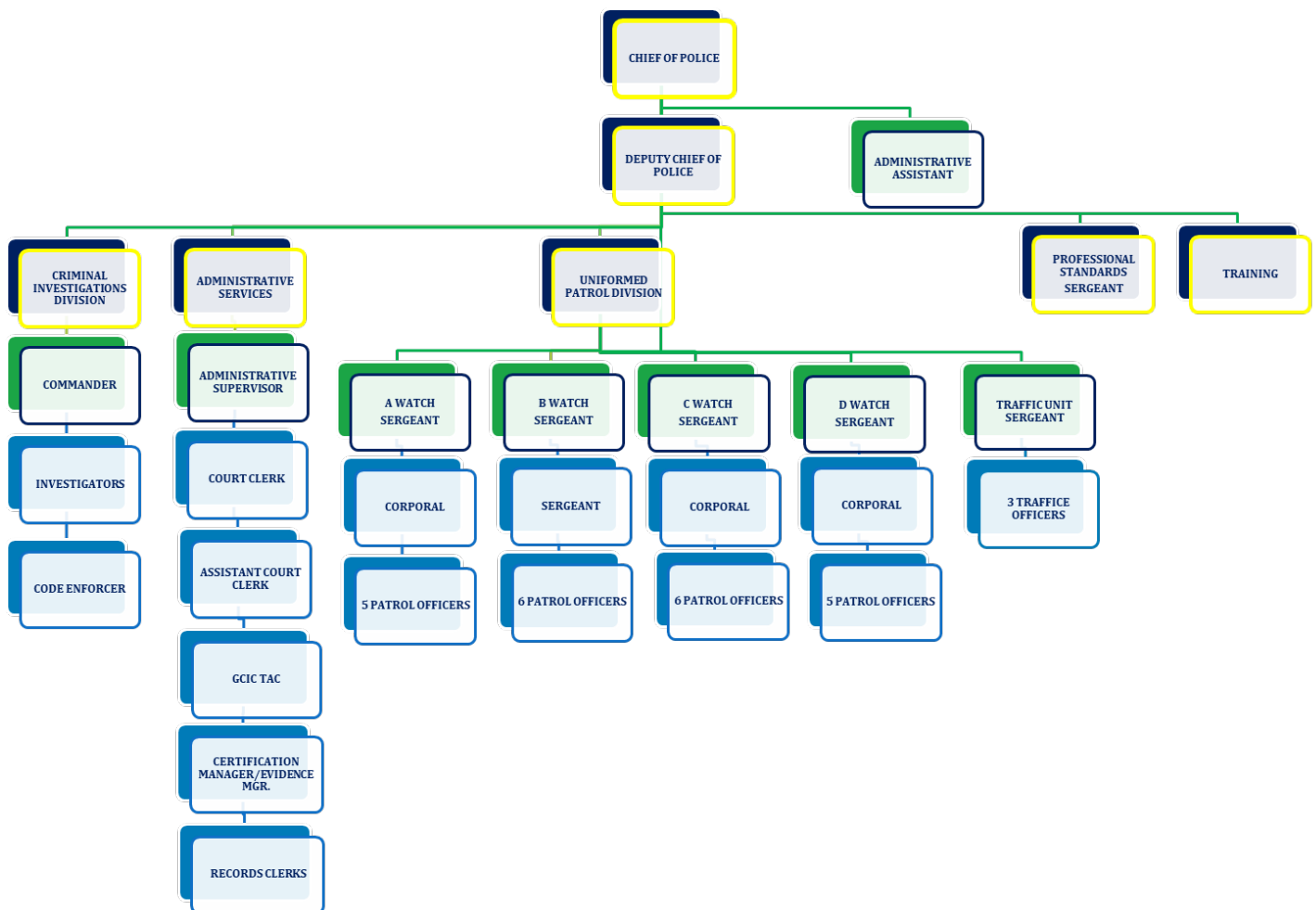
- ❖ To provide employees with the equipment and information necessary to complete their jobs and engage in proactive law enforcement and fire prevention strategies.
- ❖ To maintain adequate building space and geographical locations to ensure acceptable response times.
- ❖ To maintain enough equipment for all personnel to handle immediate growth within the City and to ensure acceptable response times.

Police Department

Mission Statement

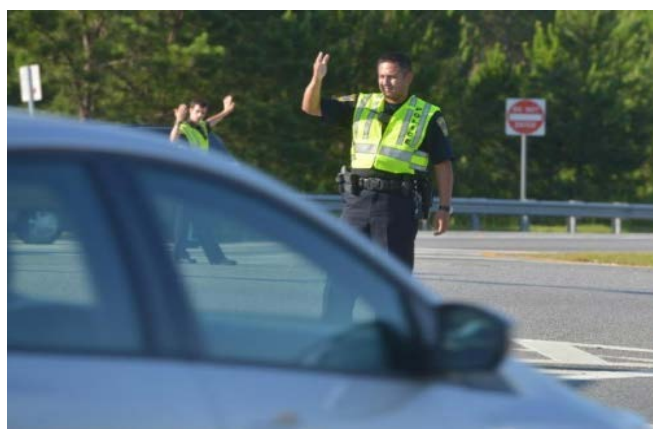
The Pooler Police Department's mission is to protect life and property through the maintenance of peace and order, and the provision of law enforcement services. The Pooler Police Department represents all citizens and our belief in equal treatment under the law is sincere. We shall enforce the law impartially without regard to race, creed, color, sex, national origin, or situation in life and shall be diligent in protecting all citizens in the lawful exercise of their civil rights.

Department Organizational Chart



Department Description

The Pooler Police Department is comprised of three divisions. The Administrative Division is responsible for records, training, Municipal Court, and GCIC operations. The Patrol Division is responsible for all uniformed patrol and traffic operations, The Criminal Investigations Division is responsible for investigating criminal activity, handling evidence custody, and asset forfeiture. The department operates twenty-four hours per day, seven days per week to provide quality responsive law enforcement support for the City of Pooler.



Budget Highlights

In the FY 2018 Budget, Police expenditures remained similar to the previous year at \$4,913,967, which is only a 2% increase from actual expenditures in FY 2017. This department's budget includes a capital outlay of \$187,892 for the purchase of four new police vehicles including technical equipment and lights. The city intends to enter into a lease purchase agreement with the Georgia Municipal Association as a financing mechanism. The next 5 future budget years will need to include a debt service payment of approximately \$42,000, based on a 4% interest rate. Maintenance costs in the Police budget are likely to decrease slightly since the older vehicles will be rotated out to other departments or sold as surplus. If the vehicles are sold, the budget will be amended at a later date to include the additional revenue.

Police Department FY 2018 Expenditure Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 3,469,375	\$ 3,531,464	\$ 3,828,431
Purchased & Contracted Services Total	592,381	550,885	593,358
Supplies Expenditures Total	403,930	449,670	304,286
Miscellaneous Total	392,923	278,174	187,892
Total Police Department	\$ 4,858,609	\$ 4,810,193	\$ 4,913,967

Police Department Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted	Pay Status Budget
Chief of Police	1	1	1	Exempt
Captain	1	1	1	Exempt
Lieutenant	1	1	1	Exempt
Sergeant	9	9	9	Non-Exempt
Investigator	3	3	3	Non-Exempt
Corporal	6	6	5	Non-Exempt
Administrative Supervisor	1	1	1	Non-Exempt
Certification Manager	1	1	1	Non-Exempt
Advanced Patrol Officer	4	4	3	Non-Exempt
Patrol Officer	23	23	19	Non-Exempt
Court Clerk	1	1	1	Non-Exempt
Assistant Court Clerk	1	1	1	Non-Exempt
Records Clerk	3	3	3	Non-Exempt
Total Police	55	55	49	

Police Department Detailed Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	2,490,040	2,592,615	2,785,716
Overtime Wages	100,472	20,000	30,000
Subtotal	\$ 2,590,512	\$ 2,612,615	\$ 2,815,716
Group Insurance	283,836	312,480	375,319
Social Security (FICA) contributions	33,205	37,428	39,755
POAB Pension	12,210	13,200	13,000
Retirement contributions	291,440	315,039	381,098
School Incentive program	6,000		
Unemployment	-	7,200	1,800
Workers' Compensation	101,620	114,249	120,509
OPEB Trust	119,631	93,333	54,834
Allowances - Uniforms	25,423	25,920	26,400
Subtotal	873,365	918,849	1,012,715
Total Personnel Services	\$ 3,463,877	\$ 3,531,464	\$ 3,828,431

Goals and Objectives for FY 2018

Fiscally-sound and Efficient Government:

- ❖ Improve response capabilities and preparation for foreseeable major incidents
- ❖ Successful completion of scheduled audits by external agencies, including; GCIC Audit of departmental record keeping and warrant handling, and missing persons and stolen property reporting. Also, a thorough multi-day agency wide audit of policies and practices by Georgia Associations of Chiefs of Police State Accreditation Committee.

Proactive Public Safety and Code Enforcement Initiatives:

- ❖ Continue our core mission of providing a safe and secure environment for our residents and visitors on a 24/7/365-year schedule.
- ❖ Improve community relations and positive presence by attending several community events, school functions, and neighborhood watch meetings.
- ❖ Reduce traffic accidents and fatalities through better data collection and analysis and concentrated selective enforcement in the areas that warrant extra efforts.
- ❖ Improve professionalism and accountability through implementation of a Professional Standards Officer who will conduct thorough background checks and investigate all serious allegations and complaints against personnel.
- ❖ Continue to promote Pooler Police through participation and interagency cooperation by supporting local public safety organizations including; SETEN (Southeast Traffic Enforcement Network), MJIA (Multi-jurisdictional Investigators Association), Crime Stoppers, SARIC and by providing officers to teach recruits at the local police academies.
- ❖ Continue to contest the negative effects of the economic woes by expanding Code Enforcement efforts, including combating neighborhood degradation through revamping our sign ordinance, condemning derelict properties, abandoned vehicles and other conditions leading to blight.

2017 Accomplishments:

- ❖ Improved community relations and positive presence by attending several community events, school functions, and neighborhood watch meetings.
- ❖ Continued to develop and improve the firearms range to enhance officers' training and reduceliability.

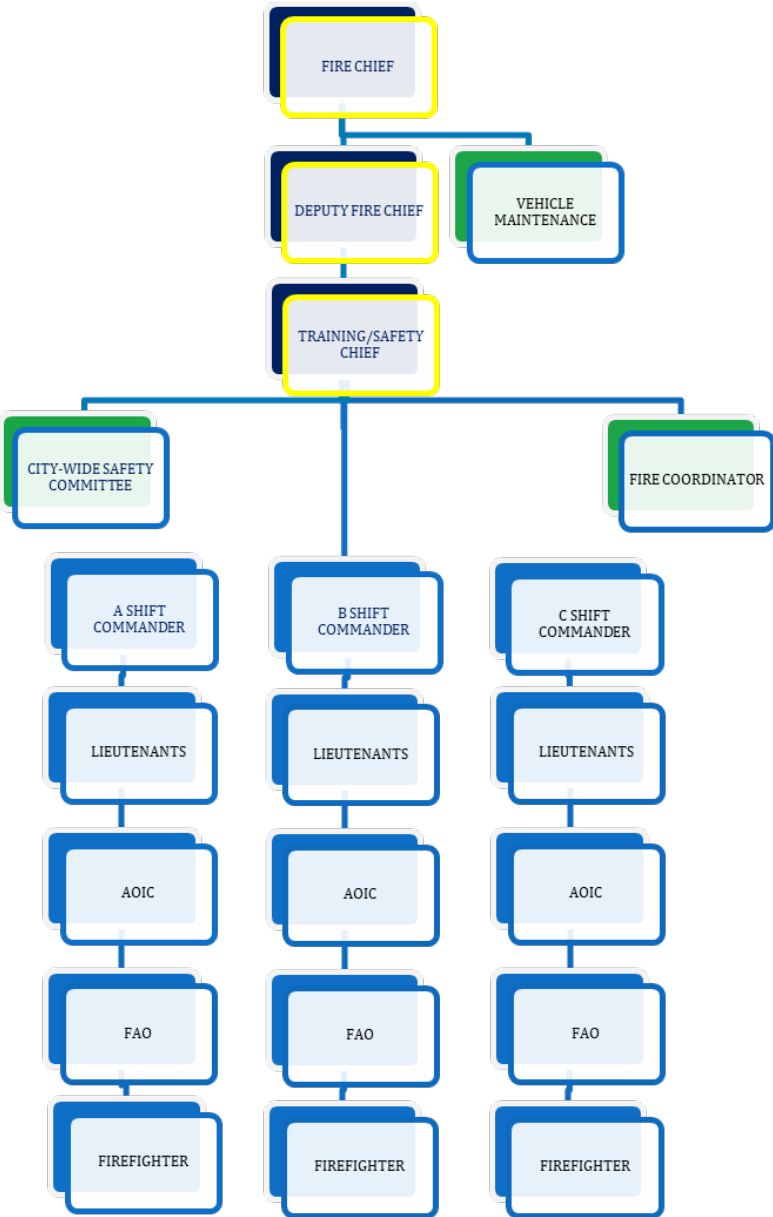


Fire Department

Mission Statement

The mission of the Pooler Fire-Rescue Department is to serve the City’s citizens and visitors and protect lives and property through the provision of professional fire, rescue and emergency medical services.

Departmental Organizational Chart





Department Description

The department is made up of four fire stations currently staffed by 59 personnel, 58 of which are state certified firefighters and 1 civilian administrative coordinator. The department offers a full range of emergency medical services first response, fire suppression, vehicle and technical rescue, hazmat, and fire safety education services. The department operates on three shifts, with each shift working a 24-hour period providing the community with 24/7 -365 days per year coverage. This "24 on/48 off" schedule is considered the industry standard which provides 18 personnel on each shift, with a minimum staffing of 16.

Our four current station locations are equipped with four staffed fire pumpers, two reserve fire pumpers, one staffed aerial ladder, one cross staffed aerial ladder, one reserve quint (can be used as a pumper or aerial ladder), Rescue/Tactical Support unit, a state **Georgia Search and Rescue** unit and a 3,500-gallon water tanker truck. All units are radio dispatched by the Savannah-Chatham Metro dispatch center which operates an enhanced 9-1-1 telephone system. The department is actively involved in fire prevention. We work closely with the City Inspections Department in the review of these plans. In addition, the department presents fire safety programs to hundreds of school children throughout the City of Pooler each year.

Budget Highlights

In the FY 2018 Budget, Fire expenditures total \$4,547,737, a decrease of 6% or \$251,941 under estimated expenditures in FY 2017.



Fire Department FY 2018 Expenditure Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 3,389,694	\$ 3,642,962	\$ 3,763,247
Purchased & Contracted Services Total	266,915	321,058	271,322
Supplies Expenditures Total	478,397	747,158	473,668
Miscellaneous Total	43,692	88,500	39,500
Total Fire Department	\$ 4,178,698	\$ 4,799,678	\$ 4,547,737

Fire Department Detailed Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted Budget	Pay Status Budget
Fire Chief	1	1	1	Exempt
Deputy Fire Chief	1	1	1	Exempt
Training/Safety Chief	1	1	1	Exempt
Captain/Shift Commander	3	3	3	Exempt
Lieutenant	9	10	10	Non-Exempt
Fire Apparatus Operator	0	3	3	Non-Exempt
Firefighter II	23	18	20	Non-Exempt
Firefighter I	19	20	18	Non-Exempt
Emergency Vehicle Technician	1	1	1	Non-Exempt
Fire Administrative Coordinator	1	1	1	Non-Exempt
Total Fire	59	59	59	

Fire Department Detailed Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	2,357,233	2,464,137	2,685,619
Overtime Wages	190,234	232,000	120,000
Subtotal	\$ 2,547,467	\$ 2,696,137	\$ 2,805,619
Insurance - Group - GMA	302,450	387,672	408,334
Social Security (FICA) Contributions	33,799	37,409	37,912
Firefighters' Pension	17,800	16,000	-
Retirement Contributions	276,685	314,617	363,432
School Incentive Program	1,800	1,800	1,800
Workers' Compensation	78,985	90,994	93,858
OPEB Trust	130,708	98,333	52,292
Subtotal	842,227	946,825	957,628
Total Personnel Services	\$ 3,389,694	\$ 3,642,962	\$ 3,763,247

Goals and Objectives for FY 2018

Fiscally-sound and Efficient Government:

- ❖ Continue to have no loss of life or serious injury from a fire related incident.
- ❖ Continue to keep fire-related property & contents losses under 1.0% of the appraised value of the property.

Proactive Public Safety and Code Enforcement Initiatives:

- ❖ Continue to stress fire prevention through annual pre-fire planning for businesses.
- ❖ Continue to stress fire prevention through visits to public schools, daycare facilities and businesses within the City.
- ❖ Continue to stress early detection of fire through distribution of residential smoke alarms to residents in need.
- ❖ Continue to properly train firefighters to stress safety in their work.
- ❖ Continue to pursue grants and develop additional funding strategies as an alternative source of funding for needed capital items.
- ❖ Develop and implement additional funding strategies to protect the department from material financial loss.
- ❖ Enhance the staffing levels of the department to provide the safest, most efficient level of operations within the growing city.
- ❖ Begin implementing processes and programs in an effort to maintain the current ISO Class 3 Rating. Develop plan to reduce rating to a Class 2.
- ❖ Provide professional, safe, and efficient emergency response while expanding the department.
- ❖ Expand and/or fully utilize technology to enhance the efficiency of fire department operations.

2017 Accomplishments:

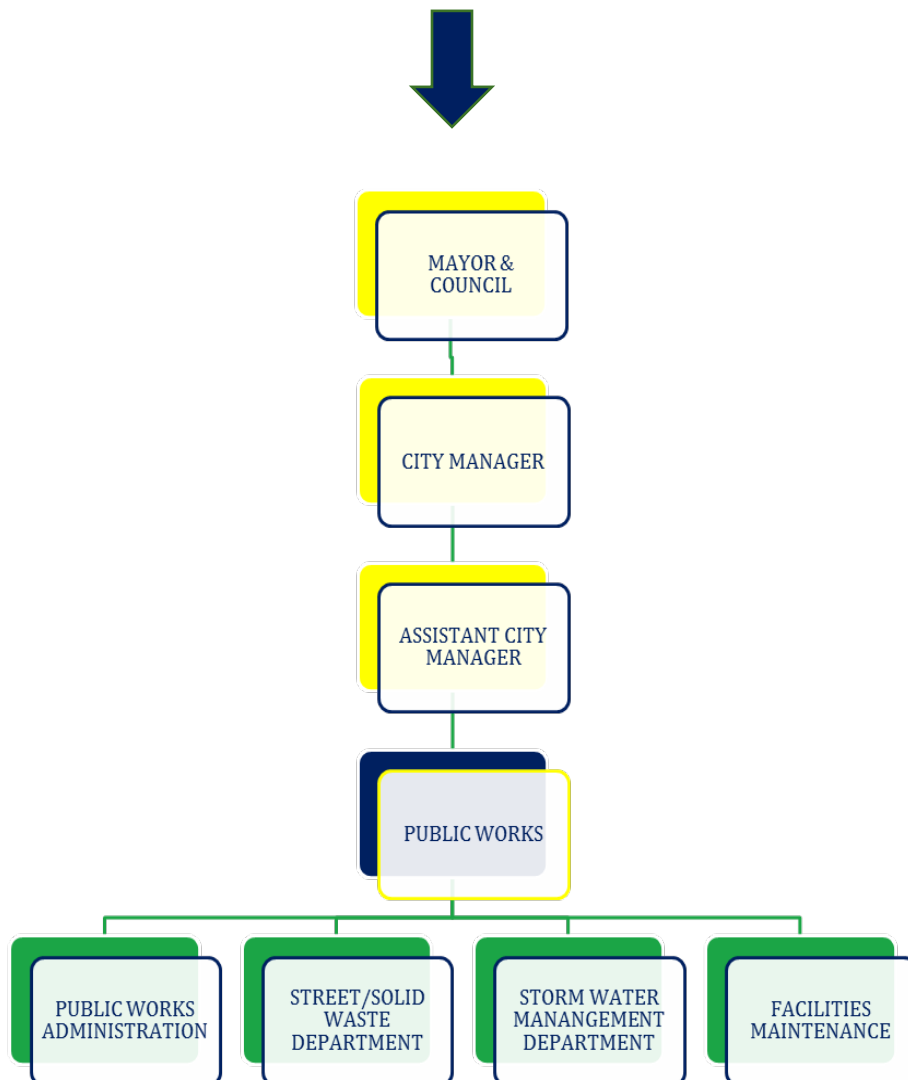
- ❖ Absorbed a call volume increase of over 3.5%, without additional resources being provided. Call volume has increased 55% since 2013.
- ❖ Training Division oversaw 2 recruit academies including our first Recruit Academy with Emergency Medical Technician added to their initial training, increasing level of care provided to the citizens and visitors of the city. Taught, processed and recorded over 15,600 hours of training obtained by our personnel.
- ❖ Completed 754 (90.3%) pre-fire plans for businesses. This is an increase of 7% over 2016 (654).
- ❖ Partnered with the Inspections Department to complete a job description for Combined Fire Marshal/Code Enforcement (approved for 2018) to assist in fire prevention, protection, investigation, and code enforcement duties.

- ❖ Continued to stress fire prevention through visits to public schools, daycare facilities and businesses within the City. Implemented a child car seat safety check program and assisted 21 families with the safe and proper installation of car seats. Participated in 73 fire safety events providing fire safety education to 10,002 participants.
- ❖ Conducted first smoke detector blitz and partnered with the Red Cross for distribution of residential smoke alarms to residents in need. A total of 230 smoke detectors were distributed.
- ❖ Implemented paperless Apparatus Check and Inventory system to enhance the efficiency of fire department operations.

Public Works Function

Public Works provides community services, enhancing the quality of life for the citizens of Pooler while protecting the environment by ensuring safe and clean neighborhoods and public places. Departments within Public Works that are accounted for in the General Fund include Streets and Road, Stormwater Management, and Facilities Maintenance. Solid Waste pickup and removal is contracted out to a private firm and is managed through the Street Department.

Public Works Function Organizational Chart



PUBLIC WORKS

Short - Term Priorities & Goals

Priorities:

- ❖ Protect the City's investment by maintaining its infrastructure and public facilities.
- ❖ Maintain the cleanliness and aesthetics of the City's rights-of-way.
- ❖ Ensure that development within the City meets current design criteria and standards through the prompt, efficient and accurate review of plans and studies.
- ❖ Promote and retain a competent and well-trained staff dedicated to servicing the needs of residents and businesses.

Goals:

- ❖ Continually review and revise the City's design criteria, specifications, and standard details to reflect current industry standards.
- ❖ Demonstrate a commitment to excellence in customer services, through improved access to information, friendly service and prompt responses.
- ❖ Improve efficient and cost-effective use of the City's resources.

Long - Term Priorities & Goals

Priorities:

- ❖ Anticipate future needs and plan for maintenance and improvements to ensure the City's requirements and expectations for minimum standards and specifications for public infrastructure are met.
- ❖ Promote and retain a competent and well-trained staff dedicated to servicing the needs of residents and businesses.

Goals:

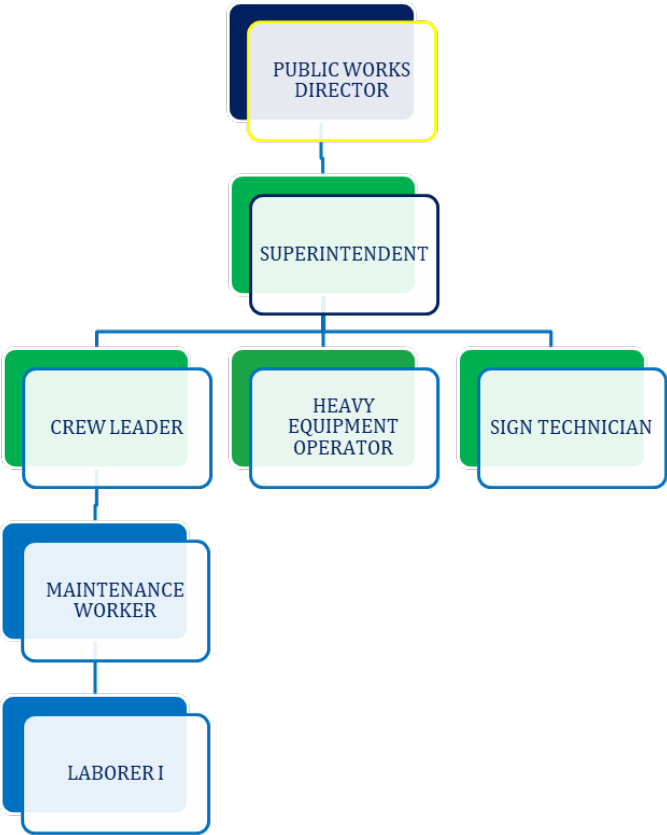
- ❖ Demonstrate a commitment to excellence in customer service through improved access to information, friendly service and prompt responses.
- ❖ Improve efficient and cost-effective use of the City's resources.
- ❖ Continually review and revise the City's design criteria, specifications, and standards details to reflect current industry standards.

Street and Solid Waste Department

Mission Statement

The mission of the Street Department is to provide the most cost-effective infrastructure and services possible while ensuring residents are able to live their lives and conduct business in a safe, healthy, and environmentally sound manner, in a community they can be proud of

Department Organizational Chart



Department Description

The Street Department is a division of the Public Works Department and is responsible for the maintenance of the City's streets and traffic control devices. The Street Department ensures that all Erosion and Sediment Control best practices are adhered to according to City and State Specifications.



Budget Highlights

In the FY 2018 Budget, Street Department expenditures total \$3,395,316 a decrease of 8% or \$261,596 under the FY 2017 Estimated Year End Expenses.

Street/Solid Waste Department FY 2018 Expenditure Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 502,748	\$ -	\$ 508,506
Purchased & Contracted Services Total	570,982	-	361,300
Supplies Expenditures Total	573,458	686,180	685,100
Miscellaneous Total	350,014	412,152	473,410
Solid Waste Department	1,340,673	1,650,200	1,367,000
Total Street Department	\$ 3,337,875	\$ 2,748,532	\$ 3,395,316

Street/Solid Waste Department Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted	Pay Status Budget
Superintendent	1	1	1	Unclassified
Heavy Equipment Operator	1	1	1	Classified
Crew Leader	1	1	1	Classified
Maintenance Worker	3	3	3	Classified
Laborer I	1	1	1	Classified
Superintendent	1	1	1	Classified
Total Street/Solid Waste	8	8	8	

Street/Solid Waste Department Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	354,466	358,476	364,713
Overtime Wages	3,969	1,000	2,000
Subtotal	\$ 358,435	\$ 359,476	\$ 366,713
Insurance - Group - GMA	46,911	46,344	51,863
Social Security (FICA) Contributions	3,959	5,125	5,236
Retirement Contributions	43,255	43,560	46,895
Workers' Compensation	30,249	31,742	30,577
OPEB Trust	19,939	13,333	7,222
Subtotal	144,313	140,104	7,222
Total Personnel Services	\$ 502,748	\$ 499,580	\$ 373,935

Goals and Objectives for FY 2018

Fiscally-sound and Efficient Government:

- ❖ Maintain and inspect the City's streets and traffic control devices by continually sweeping, repairing and improving the city's public streets and rights-of-way.
- ❖ Operate in a professional manner and stay within the approved FY 2018 budget while promoting safety.
- ❖ Ensure that City and State Ordinances and Specifications are observed.

Protect the City's Infrastructure Investment and Assets:

- ❖ Create and maintain preventive service schedules for all City-owned equipment and vehicles.
- ❖ Maintain thorough maintenance records for all City-owned equipment and vehicles to monitor service and repair costs and assist other departments with decisions about repairs and replacements.
- ❖ Create and maintain preventive service schedules for all public streets, traffic control devices and rights-of-way.

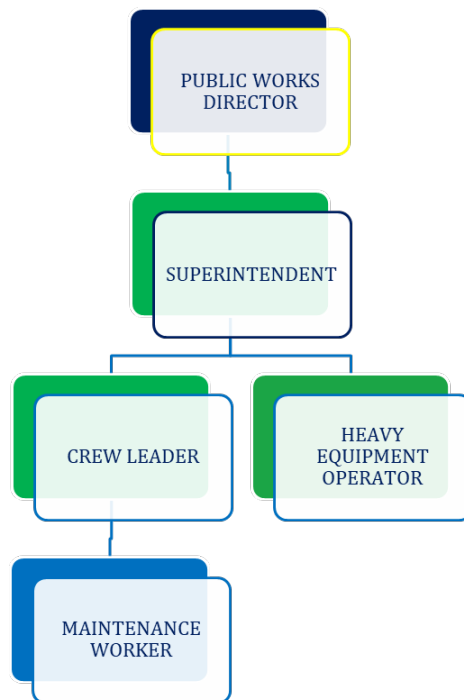


Stormwater Management Department

Mission Statement

The Stormwater Management Department's mission is to provide a comprehensive program for watershed management and to protect the environment, public health, safety and welfare of our citizens by maintaining our waterways which include streams, ditches, canals, lakes etc.

Department Organizational Chart





Department Description

The Stormwater Management Department is a division of the Public Works Department and is responsible for the maintenance of drainage infrastructure. This includes maintaining storm drains, canals, ditches, catch basins and overseeing new drainage projects.

Budget Highlights

In the FY 2018 Budget, the Stormwater Management Department expenditures total \$839,161 an increase of 1.3% or \$11,320 over 2017 estimated expenditures, due to additional drainage projects that do not qualify for the capital projects fund.

Stormwater Department FY 2018 Expenditure Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 460,196	\$ 427,201	\$ 467,916
Purchased & Contracted Services Total	111,592	168,750	183,735
Supplies Expenditures Total	47,142	76,500	54,100
Miscellaneous Total	125,047	155,390	133,410
Total Storm Water Management	\$ 743,977	\$ 827,841	\$ 839,161

Stormwater Department Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted	Pay Status Budget
Superintendent	1	1	1	Unclassified
Crew Leader	1	1	1	Classified
Maintenance Worker	5	6	6	Classified
Equipment Operator	1	1	1	Classified
Total Storm Water Management	8	9	9	

Stormwater Department Detailed Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	308,032	279,959	319,135
Overtime Wages	7,062	1,200	3,000
Subtotal	\$ 315,094	\$ 281,159	\$ 322,135
Insurance - Group - GMA	46,328	52,128	62,252
Social Security (FICA) Contributions	4,153	4,538	4,600
Retirement Contributions	37,195	38,272	44,096
Workers' Compensation	35,272	36,104	28,488
OPEB Trust	22,154	15,000	6,345
Subtotal	\$ 145,102	\$ 146,042	145,781
Total Personnel Services	\$ 460,196	\$ 427,201	\$ 467,916

Goals and Objectives for FY 2018:

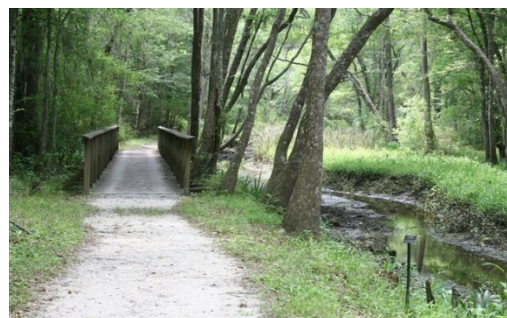
Fiscally-sound and Efficient

Government:

- ❖ Maintain the City's stormwater system by performing routine inspections and repairing the watershed system.
- ❖ Operate in a professional manner and stay within the approved FY 2018 budget while promoting safety.
- ❖ Ensure that City and State Ordinances and Specifications are observed.

Protect the City's Infrastructure Investment and Assets:

- ❖ Create and maintain preventive service schedules for maintaining the City's watershed system.
- ❖ Partner with the Metropolitan Planning Commission in educating the citizens of Pooler; this will help protect the City's watershed, waterways and wetlands.

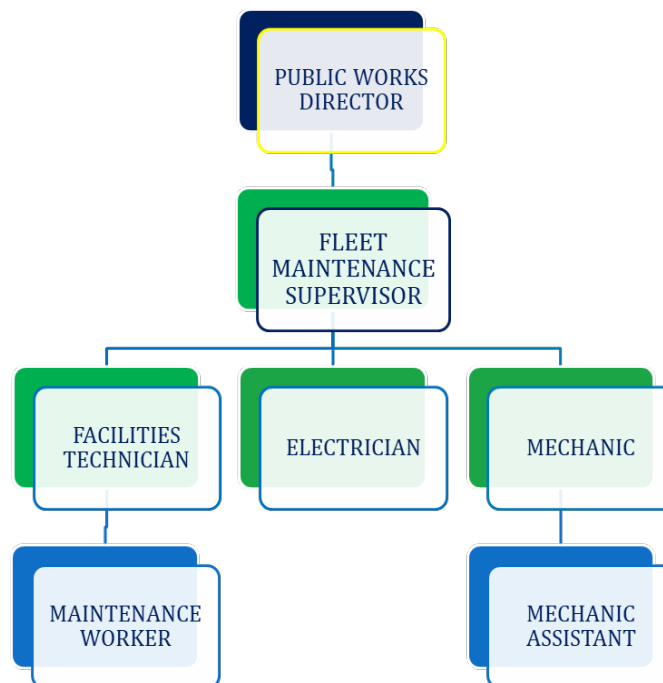


Facilities Maintenance Department

Mission Statement

The Facilities Maintenance Department's mission is to provide quality service for all of the City's vehicles, equipment, and facilities.

Department Organizational Chart





Department Description

The Facilities Maintenance Department is a division of the Public Works Department and is responsible for the maintenance of all City vehicles, equipment, and facilities.

Budget Highlights

In the FY 2018 Budget the Facilities Maintenance Department expenditures total \$650,914 an increase of 14 % or \$87,939 over 2017 estimated

expenditures. This increase is due to the need for additional tools and supplies to run the department, as well as a one-time nonrecurring capital outlay expense of \$37,500 for a new shop truck. This is a replacement vehicle; therefore, maintenance expenses will go down but won't affect the overall budget significantly. If Council decides to sell the old truck as a surplus item, the revenue will be added to the budget at that time.

Facilities Maintenance Department FY 2018 Expenditure Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 290,889	\$ 304,550	\$ 317,174
Purchased & Contracted Services Total	28,545	58,800	95,550
Supplies Expenditures Total	56,023	72,235	67,280
Miscellaneous Total	112,963	127,390	170,910
Total Facilities Maintenance Department	\$ 488,420	\$ 562,975	\$ 650,914

Facilities Maintenance Department Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted	Pay Status Budget
Facilities Technician	1	1	1	Classified
Fleet Maintenance Supervisor	1	1	1	Unclassified
Mechanic	1	1	1	Classified
Mechanic's Assistant	1	1	1	Classified
Electrician	1	1	1	Classified
Maintenance Worker	1	1	1	Classified
Total Facilities Maintenance	6	6	6	

Facilities Maintenance Department Detailed Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Cost and Employee Benefits			
Salaries	212,257	223,358	225,420
Overtime Wages	6,567	4,500	5,000
Subtotal	\$ 218,824	\$ 227,858	\$ 230,420
Insurance - Group - GMA	24,350	28,920	34,553
Social Security (FICA) Contributions	3,493	3,210	4,101
Retirement Contributions	23,835	27,141	29,295
Workers' Compensation	9,563	10,754	12,990
OPEB Trust	10,824	6,667	5,815
Subtotal	\$ 72,065	\$ 76,692	\$ 86,754
Total Personnel Services	\$ 290,889	\$ 304,550	\$ 317,174

Goals and Objectives for FY 2018:

Fiscally-sound and Efficient Government:

- ❖ Efficiently maintain facilities, vehicles and equipment.
- ❖ Operate in a professional manner and stay within the approved FY 2018 budget while promoting safety.
- ❖ Ensure that City and State Ordinances and Specifications are observed.

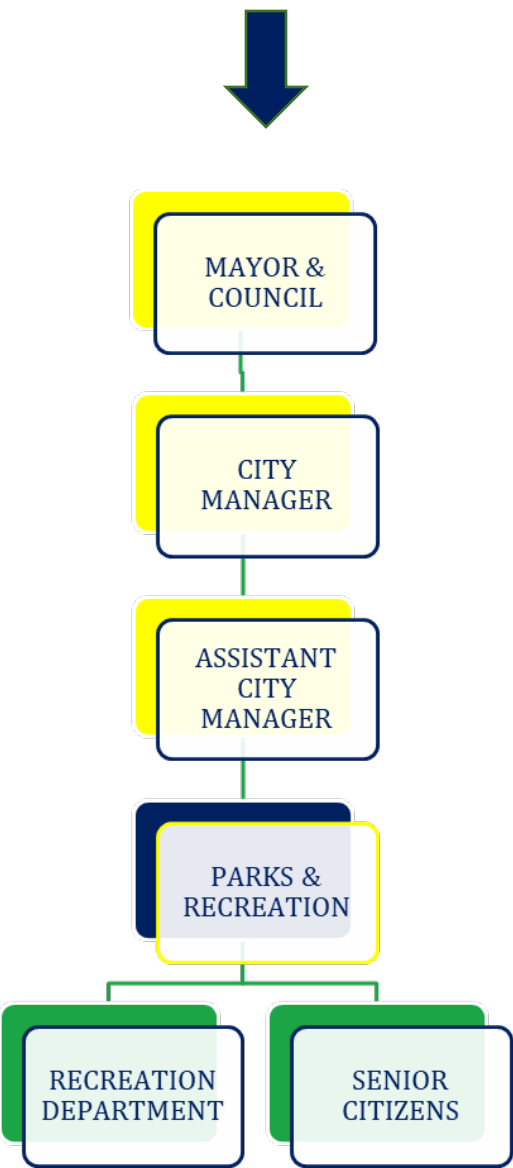
Protect the City's Infrastructure Investment and Assets:

- ❖ Create and maintain preventive service schedules for all City-owned equipment and vehicles.
- ❖ Maintain thorough records for all City-owned equipment, vehicles, and facilities to monitor service and repair costs and assist other departments with decisions about repairs and replacements.

Parks & Recreation Function

The Parks and Recreation Department includes management of all the City’s parks and recreation programs. This department also oversees programs offered by the Senior Citizen Center which has its own operating budget.

Parks and Recreation
Organizational Chart



PARKS AND RECREATION

Short-Term Priorities & Goals

Priorities:

- ❖ Continue excellence in planning, building inspections, and beautification to ensure safe, desirable, and quality development within Pooler, while working to preserve existing neighborhoods and commercial areas.
- ❖ Ensure fiscal responsibility via accurate forecasting of community necessities and department resources.
- ❖ Provides safe and healthy environment for citizens to enjoy recreational activities at various parks/recreational facilities within the City.

Goals:

- ❖ Use the operating and capital improvements budgets to allocate funds and resources that will provide a high level of service to meet community needs.
- ❖ Continue to provide services to the Senior Center community to foster lasting, strong relationships between staff and our senior citizens.

Long-Term Priorities & Goals

Priorities:

- ❖ To maintain all Community Development Departments at an efficient level of service.

Goals:

- ❖ Familiarize staff with new development concepts, building practices, and training opportunities so that staff can implement long-term plans, strategies, and programs to effectively handle the growth of the City of Pooler.
- ❖ Continue to examine areas that lend themselves to department improvement, such as interdepartmental communication, public relation efforts, and timely response to citizen's inquiries.
- ❖ Annually examine goals to ensure quality and efficiency of department work programs.

Parks & Recreation Department

Mission Statement

The Parks & Recreation Department’s mission is to enhance the quality of life by providing safe, well-maintained parks and public places; preserving open space and historic resources and to provide the best quality program and activities for the community that are safe, competitive and educational. Programs that create, promote, and enhance a healthy lifestyle, as well as encouraging good sportsmanship, teamwork and fair play.

Department Organizational Chart





Department Description

The Recreation Department provides year-round sports opportunities that include programs such as Men's Basketball, Youth Baseball, Youth Softball, Youth Basketball, T-Ball, Soccer, and Football, which emphasize fun within a structured sports environment. Our non-team sport programs consist of sport camps, gymnastics, tennis and dance. The Parks department provides open spaces and historic resources for the community to enjoy in a well-maintained manner.



Budget Highlights

In the FY 2018 Budget, Recreation expenditures total \$1,672,068, a decrease of 16% or \$270,574 under the estimated expenditures in 2017.

Parks and Recreation Department FY 2018 Expenditure Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 890,715	\$ 1,172,448	\$ 1,026,689
Purchased & Contracted Services Total	330,440	284,927	255,004
Supplies Expenditures Total	381,043	378,900	374,887
Miscellaneous Total	71,471	106,367	15,488
Total Recreation & Parks Department	\$ 1,673,669	\$ 1,942,642	\$ 1,672,068

Parks and Recreation Department Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted	Pay Status Budget
Director	1	1	1	Unclassified
Assistant Director	1	1	1	Unclassified
Athletic Coordinator	2	2	2	Classified
Groundskeeper Superintendent	1	1	1	Classified
Groundskeeper Supervisor	1	1	1	Classified
Office Coordinator	1	1	1	Classified
Crew Leader	2	2	2	Classified
Recreation Specialist	1	1	1	Classified
Groundskeeper	4	4	4	Classified
Parks Attendant I	2	3	3	Classified
Maintenance Worker	1	1	1	Classified
Total Parks & Recreation	17	18	18	

Parks and Recreation Department Detailed Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	679,744	775,554	751,752
Overtime Wages	3,514	6,000	3,000
Subtotal	\$ 683,258	\$ 781,554	\$ 754,752
		12,957	11,569
Insurance - Group - GMA	80,906	105,955	101,793
Social Security (FICA) Contributions	8,990	34,041	26,229
Retirement Contributions	72,397	28,333	14,646
Workers' Compensation	11,933	1,084,448	1,026,689
OPEB Trust	33,231	-	-
Subtotal	\$ 207,457	\$ 1,252,777	\$ 1,169,357
Total Personnel Services	\$ 890,715	\$ 2,034,331	\$ 1,924,109

Goals and Objectives for FY 2018:

Fiscally-sound and Efficient Government:

Protect the City's Infrastructure Investment and Assets:

- ❖ Provide continued education and training opportunities for staff.
- ❖ Increase training opportunities for volunteers.
- ❖ Repair and remodel baseball infields that have settled and become dangerous for play.
- ❖ Replace aging playground equipment at Pooler Park.
- ❖ Landscape and complete Memorial Park.

Recreational and Leisure Opportunities:

- ❖ Provide a safe, comfortable place for children after school and during the summer.
- ❖ Provide an opportunity for children to express themselves through various art forms, sports and special events.
- ❖ Provide an environment that helps promote self-esteem and reinforces positive values for our residents.
- ❖ Provide opportunities for our citizens to develop varied interests, practice recreational skills and to experience positive use of leisure time.

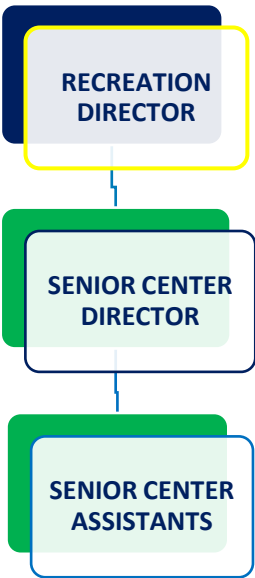


Senior Citizens (Center) Department

Mission Statement

The Pooler Senior Center’s mission is to promote the successful aging and quality of life of Pooler’s senior adults. The center shall provide a broad range of group and individual activities and services that respond to the needs and interests of older adults, families, and caregivers in its community or service area.

Department Organizational Chart



Department Description

The Senior Center is comprised of one full-time staff member, two part-time staff members and countless volunteers. The Senior Center provides a variety of programs and services for our seniors designed to enhance the quality of their lives and maintain their independence.



Budget Highlights

In the FY 2018 Budget, Senior Center expenditures total \$157,058, a decrease of 6.46% or \$10,136 under the FY 2017 Estimated year-end. In 2016, the Senior Citizens Center bought a new van to transport the members to various events; therefore, the 2017 actual is somewhat reduced.

Senior Citizen Department FY 2018 Expenditure Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 75,683	\$ 85,483	\$ 77,339
Purchased & Contracted Services Total	32,372	42,311	45,806
Supplies Expenditures Total	38,024	39,400	33,400
Miscellaneous Total	31,000	-	513
Total Senior Center Administration	\$ 177,079	\$ 167,194	\$ 157,058

Senior Citizen Department Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted	Pay Status Budget
Director	1	1	1	Classified
Senior Center Asistant (Part-time)	2	2	2	Classified
Total Senior Center	3	3	3	

Senior Citizen Department Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	57,404	70,646	61,023
Overtime Wages	1,076	-	300
Subtotal	\$ 58,480	\$ 70,646	\$ 61,323
Insurance - Group - GMA	5,682	5,855	6,911
Social Security (FICA) Contributions	1,737	1,827	1,871
Retirement Contributions	7,440	5,264	6,124
Workers' Compensation	129	224	193
OPEB Trust	2,215	1,667	917
Subtotal	\$ 17,203	\$ 14,837	\$ 16,016
Total Personnel Services	\$ 75,683	\$ 85,483	\$ 77,339

Goals and Objectives for FY 2018:

Fiscally-sound and Efficient Government:

- ❖ Provide continuing education opportunities for staff.
- ❖ Offer computer classes that are not limited to but include internet safety practices.
- ❖ Identify needs of seniors in community.
- ❖ Continue to provide service opportunities.
- ❖ Upgrade outdoor furniture and remodel outdoor porch areas.

Recreational and Leisure Opportunities:

- ❖ Continue to identify senior citizens' recreational needs.
- ❖ Continue to upgrade and repair the center both structurally and cosmetically.
- ❖ Provide seniors the opportunity to participate in community service at local events.
- ❖ Support and contribute to the physical, emotional and social development and achievement of senior citizens.
- ❖ Maintain the successful operation of an active and growing Senior Center.

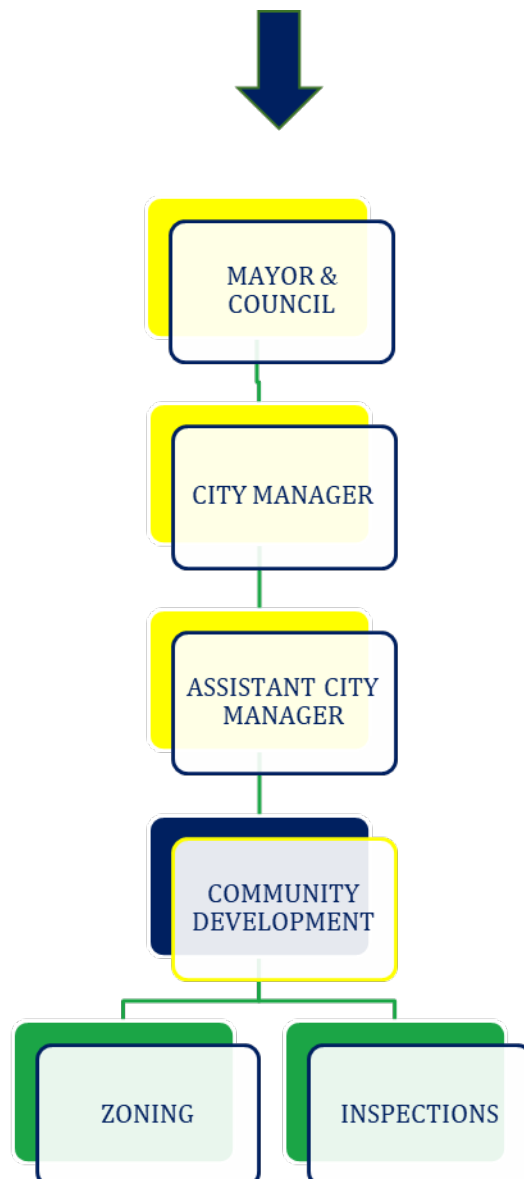
FY 2017 Accomplishments:

- ❖ Served over 11,000 meals to senior citizens
- ❖ Offered numerous programs and activities, keeping the seniors active.

Community Development Function

The Community Development function encompasses those departments responsible for enforcement of Zoning Ordinance Regulations and permits. The Community Development function includes the Zoning and Inspections Department.

Zoning and Inspections Department Organizational Chart



Community Development

Short-Term Priorities & Goals

Priorities:

- ❖ Continue excellence in planning, building inspections, and beautification to ensure safe, desirable, and quality development within Pooler, while working to preserve existing neighborhoods and commercial areas.
- ❖ Ensure fiscal responsibility via accurate forecasting of community necessities and departmental resources.
- ❖ Provide a safe and healthy environment for citizens to enjoy recreational activities at the various parks within the City.

Goals:

- ❖ Use the operating and capital improvements budgets to allocate funds and resources that will provide a high level of service to meet community needs.
- ❖ Continue to provide services to the Senior Center community to foster lasting, strong relationships between staff and the citizens.

Long -Term Priorities & Goals

Priorities:

- ❖ To maintain all Community Development Departments at an efficient level of service.

Goals:

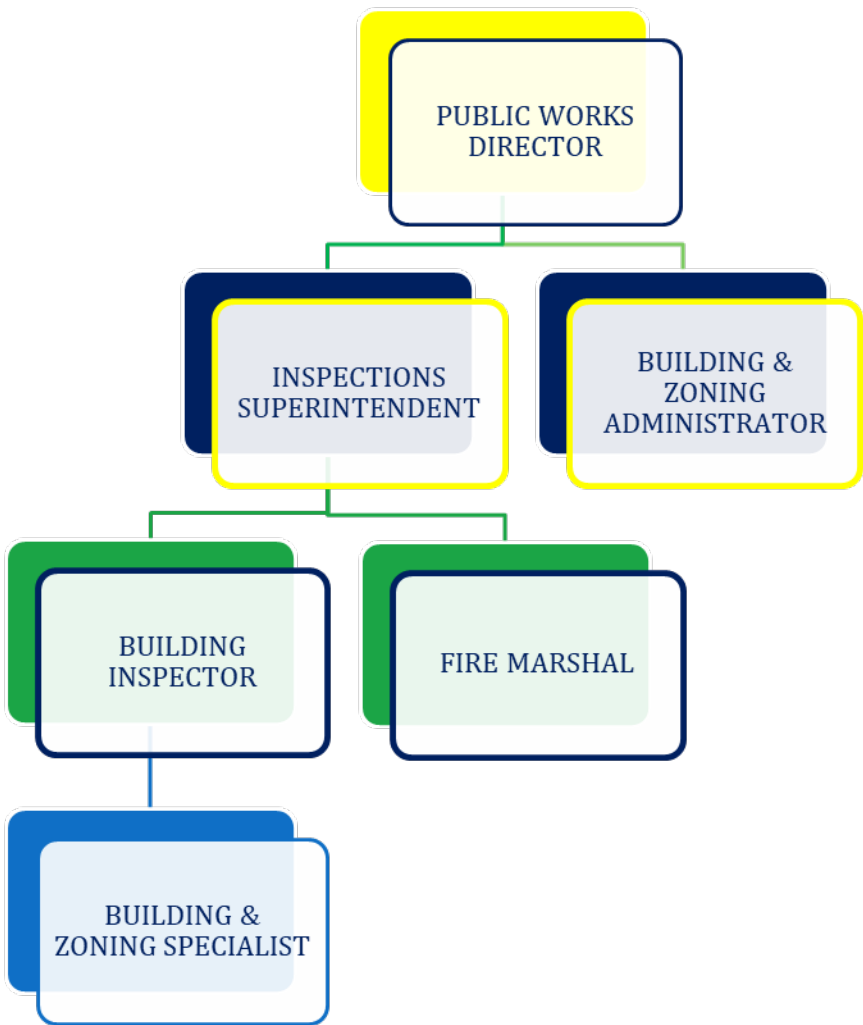
- ❖ Familiarize staff with new development concepts, building practices, and training opportunities so that staff can implement long-term plans, strategies, and programs to effectively handle the growth of the City of Pooler.
- ❖ Continue to examine areas that lend themselves to department improvement, such as interdepartmental communication, public relations efforts, and timely responses to citizen inquiries.
- ❖ Annually examine goals to ensure quality and efficiency of department work programs.

Zoning & Inspections Department

Mission Statement

The Zoning & Inspections Department is committed to providing the City’s elected and appointed officials, citizens, businesses, and development community with information and professional expertise used to support decisions, enhance the understanding of the development process, and ensure continued high-quality residential, commercial, and industrial development within the City of Pooler.

Department Organizational Chart



Department Description

The Zoning & Inspections Department works to assist community members of all types in the daily and long-term economic growth and physical development of the City of Pooler.

- ❖ Current Planning and Development Review- reviewing and processing development applications according to the Comprehensive Plan and Zoning Code of the City.
- ❖ Neighborhoods Preservation and Code Enforcement-working to maintain quality neighborhoods and inspecting projects after construction to verify and maintain compliance with the Zoning Code.

The Zoning & Inspections Department distributes and accepts applications for building permits, subdivision approvals, landscape plans, and inspections. The department also works with the Planning Committee and Commission to review and recommend actions for changes in zoning, plat boundary amendments, and variances.



Budget Highlights

In the FY 2018 Budget, Zoning & Inspections expenditures total \$520,301. An increase of 9% or \$46,575 over 2017 estimated expenditures. The increase is mainly due to the addition of the new Fire Marshal position.



Zoning & Inspections Department FY 2018 Expenditure Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 344,879	\$ 306,326	\$ 388,010
Purchased & Contracted Services Total	139,925	132,751	108,026
Supplies Expenditures Total	18,882	34,649	24,265
Miscellaneous Total	5,186	-	-
Total Zoning & Inspections Department	\$ 508,872	\$ 473,726	\$ 520,301

Zoning & Inspections Department Personnel Summary

Classification	2016 Actual	2017 Actual	2018 Adopted	Pay Status Budget
Zoning Administrator	1	1	1	Unclassified
Zoning Assistant	1	0	0	Classified
Inspection Superintendent/Code Enforcer	1	1	1	Unclassified
Building Inspector	1	1	1	Classified
Fire Marshal	0	0	1	Classified
Building & Zoning Specialist	1	1	1	Classified
Total Zoning & Inspections	5	4	5	

Zoning & Inspections Department Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Cost and Employee Benefits			
Salaries	258,402	235,588	290,939
Overtime Wages	-	1,500	1,000
Subtotal	\$ 258,402	\$ 237,088	\$ 291,939
Insurance - Group - GMA	25,937	23,280	34,860
Social Security (FICA) Contributions	3,555	3,375	4,152
Retirement Contributions	35,696	28,628	39,801
School Incentive Program	1,800	-	-
Workers' Compensation	5,458	7,288	11,531
OPEB Trust	13,545		
Allowances (Uniforms)	486	-	-
Subtotal	\$ 86,477	\$ 62,571	\$ 90,344
Total Personnel Services	\$ 344,879	\$ 299,659	\$ 382,283

Goals and Objectives for FY 2018:

Proactive Growth Management and Code Enforcement Initiatives:

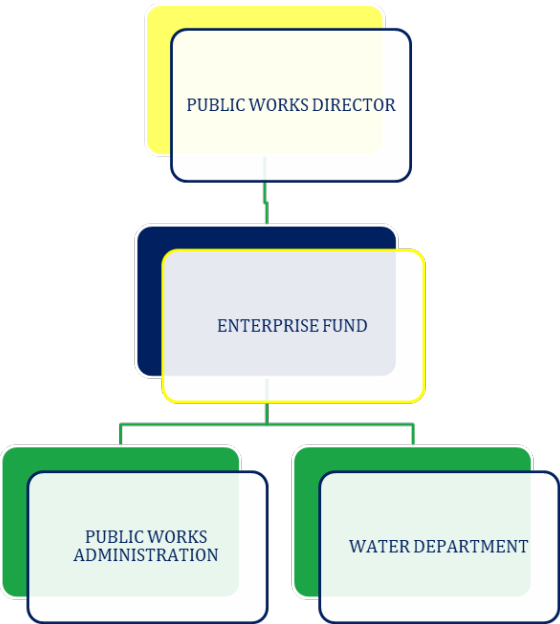
- ❖ Continue a comprehensive zoning code assessment in 2018. This is necessary in order to modernize and tailor our zoning code to the specific needs of the City.
- ❖ Broaden the effectiveness and diligence of the Code Enforcement Division through increased staff training, better efficiency due to new technology, consistency, and more rigorous enforcement actions.
- ❖ Complete an analysis of the City's development review process to ensure all code and permitting requirements are met, while still providing timely reviews and prompt customer service.
- ❖ Continue to implement the City's Comprehensive Plan and provide elected and appointed officials, citizens, businesses, and the development community with professional expertise in data assessment used to support decision making, enhance the understanding of the development process, and ensure continued growth in the community.

City of Pooler Enterprise Fund

The City of Poolers’ Enterprise Fund is a self-supporting fund designated to account for activities supported by user charges; examples include: Water, Sewer and Solid Waste Funds.

Enterprise Fund Functions:

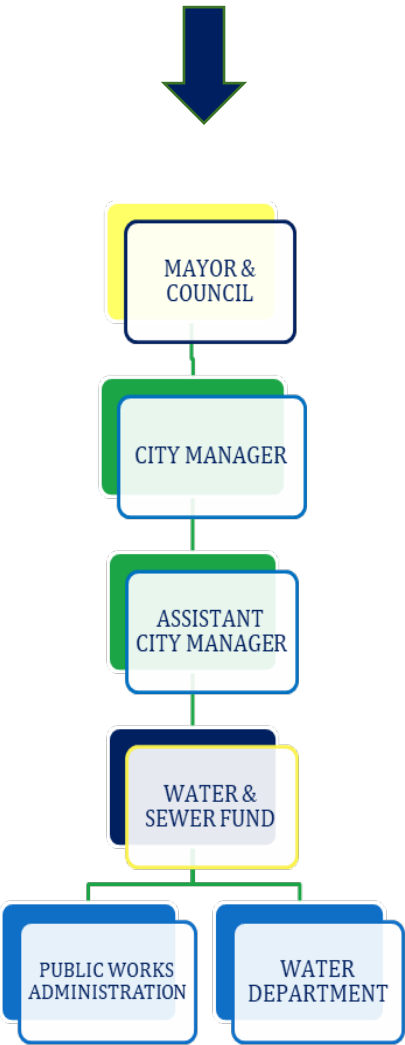
- ❖ Public Works Administration
- ❖ Water Department



Water and Sewer Fund

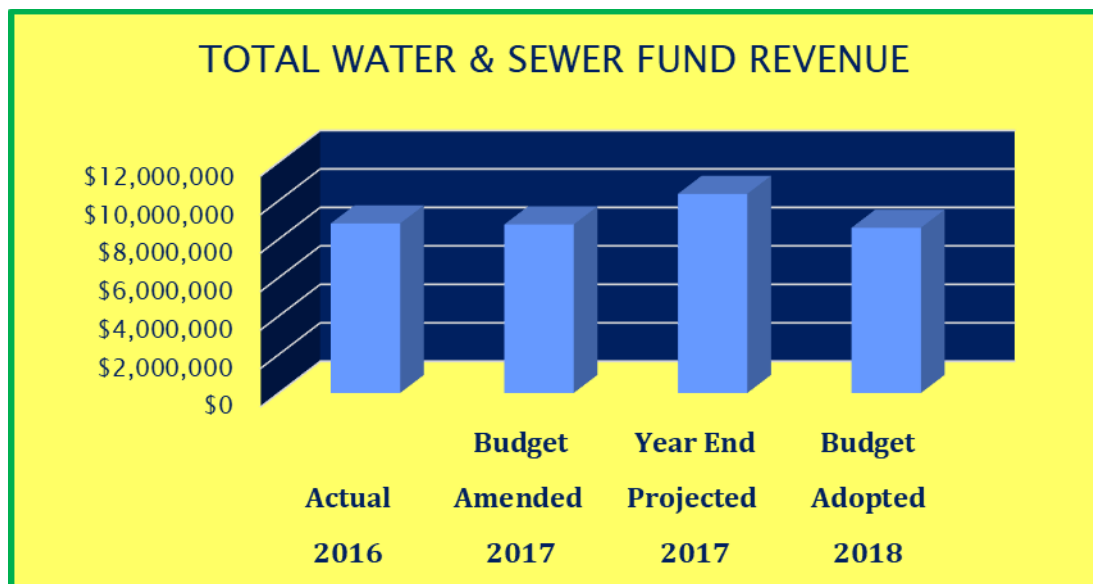
The Water and Sewer Fund encompasses departments responsible for providing the citizens of the City with safe, potable drinking water while maintaining eco-friendly operations. The Water and Sewer Fund includes two divisions: Public Works Administration and Water Department.

Water/Sewer Fund
Organizational Chart



Water & Sewer Fund Operating Revenues Overview

	2016 Actual	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Water Revenues	\$ 3,349,239	\$ 3,252,170	\$ 3,493,564	\$ 3,518,530
Sewer Revenues	3,720,539	3,350,000	3,936,307	\$ 3,816,806
Investment Earnings	39,702	20,000	56,465	\$ 40,000
Contributions and Donations	1,529,495	1,699,353	2,695,609	\$ 1,050,000
Other Revenues & Penalties	117,800	98,000	110,567	\$ 113,000
Miscellaneous	56,202	41,500	59,595	\$ 51,500
Transfer In- Fund Balance	-	301,000	-	-
Total Revenue	\$ 8,812,977	\$ 8,762,023	\$ 10,352,107	\$ 8,589,836



Water & Sewer Fund Operating Expenses Overview

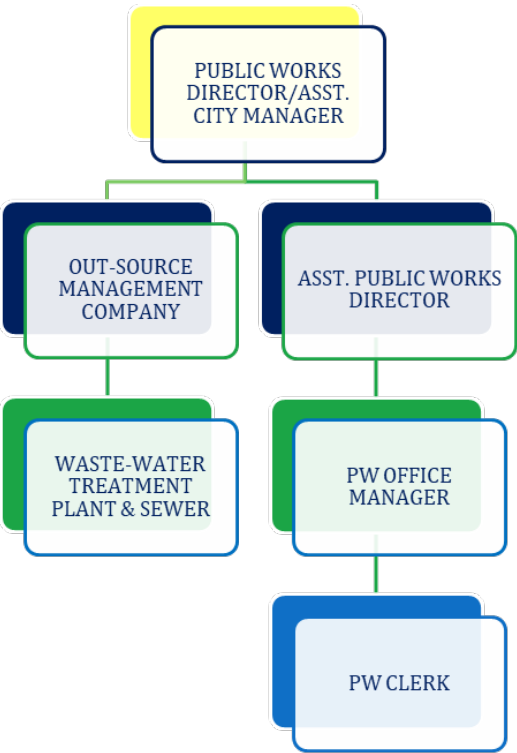
	2016 Actual	2017 Amended Budget	2017 Projected Year End	2018 Adopted Budget
Public Works Administration	\$ 1,125,530	\$ 1,265,055	\$ 1,260,194	\$ 4,984,506
Sewer Department	1,618,371	1,616,552	1,539,228	-
Wastewater Treatment Plant	1,833,851	1,734,267	1,850,765	-
Water Department	1,944,377	1,570,643	2,107,339	1,836,283
Capital Projects	571,610	2,575,505	568,673	1,769,047
Total Expenses	\$ 7,093,739	\$ 8,762,023	\$ 7,326,199	\$ 8,589,836

Public Works Administration

Mission Statement

The mission of the Public Works Administration Division is to protect the citizens, the interests of Pooler, the environment, and all receiving waterways by eliminating pollutants in waste water and by meeting or exceeding our National Pollutant Discharge Elimination System (NPDES) permit requirements.

Department Organizational Chart



Department Description

The Public Works Administration Division treats household and light industrial waste biologically and disinfects it to meet or exceed Georgia Environmental Protections and NPDES permit parameters, and to protect downstream users along with the aquatic environment upon which all life depends. In 2018, the City of Pooler has contracted with an out-source management company to oversee the Waste-water treatment plant and the sewer division which will now report under the PW Administration Division.



Budget Highlights

In the FY 2018 Budget, Public Works Administration expenditures total \$4,984,506, an increase of 7%. This increase is mostly due to other administrative expenses associated with cost sharing of General Administration expenses in the General Fund. The following charts will indicate the previous year's budget for the PW administration, waste-water treatment plant and the sewer before and after they were separated.

Public Works Administration FY 2018 Expense Summary

	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Expenditure Category			
Personnel Services Total	\$ 350,362	\$ 384,848	\$ 338,697
Purchased/Contracted Services Total	269,469	\$ 233,767	164,571
Supplies Expenditures Total	42,477	\$ 47,910	32,806
Other Expenses	463,222	\$ 598,530	798,028
Total Public Works Administration	\$ 1,125,530	\$ 1,265,055	\$ 1,334,102

	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Expenditure Category			
Personnel Services Total	\$ 286,280	\$ 385,981	\$ -
Purchased/Contracted Services Total	239,465	220,100	453,956
Supplies Expenditures Total	346,858	298,210	380,500
Miscellaneous Total	745,768	712,261	851,917
Total Sewer Expenses	\$ 1,618,371	\$ 1,616,552	\$ 1,686,373

Departmental Summaries

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 484,927	\$ 447,554	\$ -
Purchased/Contracted Services Total	386,801	252,638	871,931
Supplies Expenditures Total	383,339	446,175	442,100
Miscellaneous Total	578,784	587,900	650,000
Total Wastewater Treatment Plant	\$ 1,833,851	\$ 1,734,267	\$ 1,964,031

Public Works Administration Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted Budget	Pay Status Budget
Public Works Director	1	1	0	Unclassified
Public Works Asst. Director	0	0	1	Unclassified
Utility Billing Manager	1	1	0	Classified
PW Office Manager	0	1	1	Classified
Public Works Coordinator	1	0	0	Classified
PW Clerk	2	2	1	Classified
Total Public Works Administration	5	5	3	

Classification	2016 Actual	2017 Actual	2018 Adopted Budget	Pay Status Budget
Public Works Assistant Director	1	1	0	Unclassified
Assistant Superintendent	1	1	0	Unclassified
Technician	1	1	0	Classified
Lab Supervisor	1	1	0	Classified
Operator III	3	3	0	Classified
Total Wastewater Treatment	7	7	0	

Classification	2016 Actual	2017 Actual	2018 Adopted Budget	Pay Status Budget
Crew leader	1	1	0	Classified
GIS Analyst	1	1	0	Classified
Maintenance worker	3	3	0	Classified
Heavy Equipment Operator	1	1	0	Classified
Total Sewer Department	6	6	0	

Public Works Administration Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	259,922	298,039	253,000
Overtime Wages	3,195	-	3,000
Subtotal	\$ 263,117	\$ 298,039	\$ 256,000
Insurance-Group-GMA	30,237	34,776	34,484
Social Security Contributions (FICA)	3,661	4,035	3,644
Retirement Plan Contributions	32,360	36,216	34,938
School Incentive Program	600	1,800	-
Workers Comp	9,231	1,649	4,602
OPEB Trust	11,077	8,333	5,029
Vehicle Allowance	79	-	-
Subtotal	\$ 87,245	\$ 86,809	\$ 82,697
Total Personnel Services	\$ 350,362	\$ 384,848	\$ 338,697

Sewer Detailed Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	180,836	270,327	-
Overtime Wages	27,897	20,000	-
Subtotal	\$ 208,733	\$ 290,327	\$ -
Group Insurance	28,139	40,560	-
Social Security (FICA) Contributions	2,762	3,920	-
Retirement Plan Contributions	29,793	32,848	-
Workers' Compensation	3,561	8,326	-
OPEB Trust	13,292	10,000	-
Subtotal	\$ 77,547	\$ 95,654	\$ -
Total Personnel Services	\$ 286,280	\$ 385,981	\$ -

Wastewater Treatment Plant Detailed Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	343,813	326,735	-
Overtime Wages	31,406	18,000	-
Subtotal	\$ 375,219	\$ 344,735	\$ -
Insurance - Group- GMA	35,274	34,848	-
Social Security Contributions (FICA)	4,892	4,738	-
Retirement Plan Contributions	45,602	39,703	-
School Incentive Program	1,200	1,800	-
Workers Compensation	7,232	10,063	-
OPEB Trust	15,508	11,667	-
Subtotal	\$ 109,708	\$ 102,819	\$ -
Total Personnel Services	\$ 484,927	\$ 447,554	\$ -



Goals and Objectives for FY 2018

Fiscally-sound and Efficient Government:

- ❖ Operate Public Works in a professional manner and stay within the approved FY 2018 budget.
- ❖ Promote and retain a competent, well-trained, and customer-friendly staff dedicated to the residents and business owners of Pooler.
- ❖ Respond to all residents and business owners' service requests in a timely and efficient manner to ensure the highest possible standards of customer service.
- ❖ Offer education programs to ensure knowledgeable and informed employees.
- ❖ Ensure that State and Federal Ordinances and Specifications are observed.



Protect the City's Infrastructure Investment and Assets:

- ❖ Create and follow preventive service schedules for maintaining the City's Sewer system and Waste-water treatment & collection.
- ❖ Identify and maintain inflow and infiltration issues through the I & I program.
- ❖ Continue implementation of the GIS program.
- ❖ Continue to expand and offer reuse water to new customers and developments.
- ❖ Partner with the Metropolitan Planning Commission to educate the citizens of Pooler in an effort to help protect the City's watershed, waterways and wetlands.

Environmental Stewards:

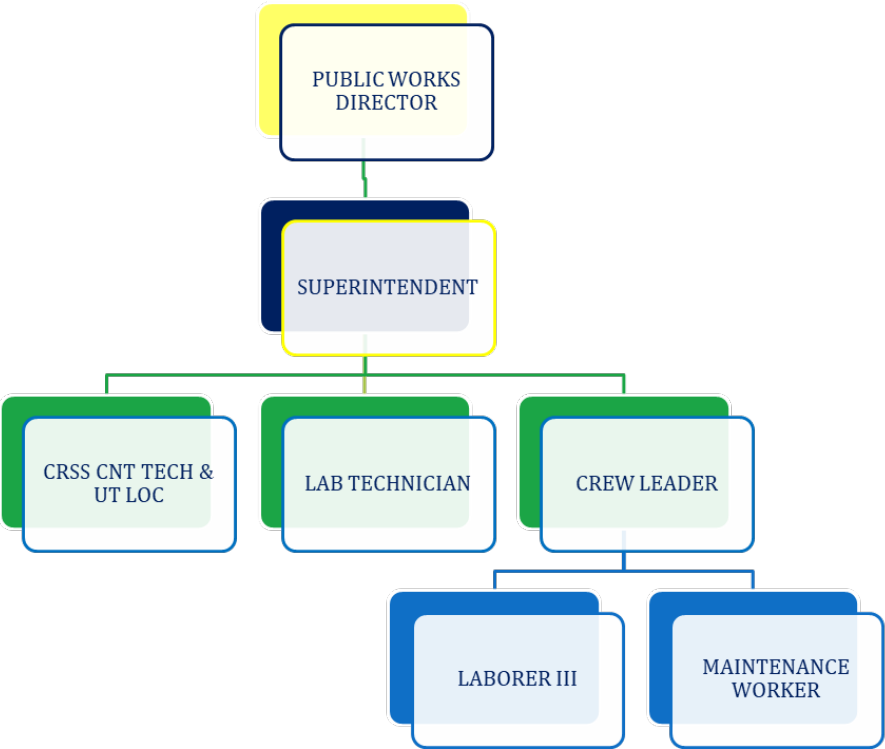
- ❖ Use Best Management Practices to operate and maintain our Wastewater Treatment facility to the highest standards, to not only meet but exceed our permit parameters in the treatment of our wastewater and to ensure the highest reduction of pollutants in our Plant Effluent.
- ❖ Continue our good working relationships with EPD and other facilities from neighboring communities.

Water Department

Mission Statement

The mission of the Water Department is to provide the citizens of Pooler with the highest quality of drinking water possible at a reasonable rate, deliver superior service to our customers and preserve public health by the protection of quality water while obeying state and federal laws.

Department Organizational Chart

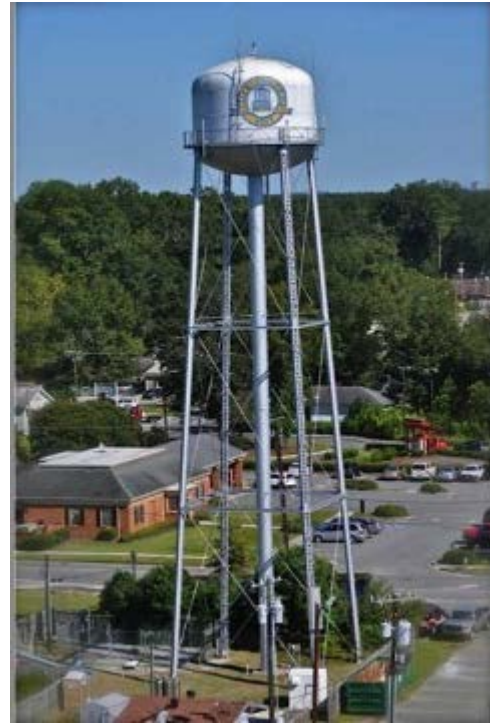


Department Description

The Water Department is a division of the Public Works Department that supplies potable drinking water throughout the city.

Budget Highlights

In the FY 2018 Budget, Water Department expenses total \$1,836,283, an increase of 14% or \$265,640 from estimated expenses in 2017. The increase is due to the need for additional supplies and equipment for water quality testing.



Water tower that was an original landmark removed in 2011

Water Department FY 2018 Expenses Summary

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Services Total	\$ 445,952	\$ 455,893	\$ 489,208
Purchased/Contracted Services Total	143,854	164,750	172,900
Supplies Expenditures Total	962,085	632,750	779,175
Miscellaneous Total	392,486	317,250	395,000
Total Water Department	\$ 1,944,377	\$ 1,570,643	\$ 1,836,283

Water Department Personnel Schedule

Classification	2016 Actual	2017 Actual	2018 Adopted Budget	Pay Status Budget
Superintendent	1	1	1	Unclassified
CRSS CNT Tech & UT Loc	1	1	1	Classified
Lab Technician	1	1	1	Classified
Laborer III	2	2	2	Classified
Maintenance Worker	3	3	3	Classified
Total Water Department	8	8	8	

Water Department Detailed Personnel Costs

Expenditure Category	2016 Actual	2017 Amended Budget	2018 Adopted Budget
Personnel Costs and Employee Benefits			
Salaries	300,518	317,955	345,000
Overtime Wages	28,521	20,000	20,000
Subtotal	\$ 329,039	\$ 337,955	\$ 365,000
		4,584	4,537
Group Insurance	38,221	46,344	48,451
Social Security (FICA) Contributions	4,466	4,584	4,537
Retirement Plan Contributions	44,375	37,428	43,493
School Incentive Program	-	-	1,800
Workers' Compensation	14,343	16,249	19,669
OPEB Trust	15,508	13,333	6,258
Subtotal	\$ 116,913	\$ 117,938	\$ 124,208
Total Personnel Services	\$ 445,952	\$ 455,893	\$ 489,208

Goals and Objectives for FY 2018:

Fiscally-sound and Efficient Government:

- ❖ Promote and retain a competent, well-trained, and customer-friendly staff dedicated to the residents and business owners of Pooler.
- ❖ Offer education programs to ensure more knowledgeable and informed employees.
- ❖ Operate in a professional manner and stay within the approved FY 2018 budget.
- ❖ Ensure that State and Federal Ordinances and Specifications are observed.
- ❖ Continue to provide the highest quality, complete, accurate and timely billings for our customers.
- ❖ Continue to maintain the highest standards of customer service when assisting our customers to solve their problems and/or concerns.
- ❖ Continue to work together with Water Operations to account for water loss by locating all service connections, metering connections, and having accounts set up for each.

Protect the City's Infrastructure Investment and Assets:

- ❖ Create and follow preventive service schedules for maintaining the City's Water system.



Pooler Fun Park



Glossary

CITY OF POOLER
2018 ANNUAL BUDGET

Glossary

ACCOUNT GROUP - A self-balancing set of accounts which are not a fund or a fiscal entity. General Fixed Assets Account Group and General Long-Term Debt Account Group are such examples.

ACCOUNTING SYSTEM - The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.

ACCRUAL BASIS ACCOUNTING - A method of accounting in which revenues are recorded when measurable and available, and expenses are recognized when a good or service is used.

ACCRUED REVENUE - Revenue earned during the current accounting period which will not be collected until a subsequent accounting period.

AGENCY FUND - A fund consisting of resources received and held by the governmental unit as an agent for others.

APPROPRIATION - An authorization by the City Council to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSETS – Resources owned or held by a government that have monetary value.

AUDIT - A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used, and to determine whether the financial statements fairly present the City's financial condition and results of operations.

AUTHORITY - A government or public agency created to perform a single function of a restricted group of related activities. Usually such units are financed from service charges, fees and tools, but in some instances, they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers.

AVAILABLE (UNDESIGNATED) FUND BALANCE - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

BALANCED BUDGET – A budget in which planned revenues and resources available equal planned expenditures.

BUDGET – An annual financial plan embodying estimated expenditures for providing services and the proposed means of financing them.

BUDGET AMENDMENT - A budget amendment alters the total appropriation for a department or fund and requires approval by a resolution passed by the Pooler City Council.

BUDGET CALENDAR – The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET CONTROL - The control or management of the approved Budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

BUDGET MESSAGE - A general discussion of the proposed budget as presented in writing by the City Manager to Mayor and Council. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

BUDGET RESOLUTION – The formal statement approved by the Mayor and Council which shows budgeted revenues and expenditures for the approaching fiscal year.

CAFR (Comprehensive Annual Financial Report) – This official annual report, prepared by the Finance Department, presents the status of the City's finances in a standardized format.

CALEA (Commission on Accreditation for Law Enforcement Agencies) – The primary purpose of the Commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

CAPITAL COST RECOVERY FEE - Fees charged to a new development to offset the cost of infrastructure improvements to the water and sewer system. Fees are based upon the developments proportionate share of demand placed upon the infrastructure.

CAPITAL EXPENDITURES - Capital outlay of five thousand dollars (\$5,000.00) or more for assets that have a useful life in excess of one year.

CAPITAL PROJECTS FUND - A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.

CAPITAL OUTLAY - Expenditures that result in the acquisition of, or addition to, fixed assets.

CONSTRUCTION IN PROGRESS - The cost of construction work that has been started but not yet completed.

CONTRACTUAL SERVICE - An agreement to perform a service or task by external organizational units. A group of accounts which cover the above, as well as travel and training and other miscellaneous services.

CONTINGENCY FUNDS - Funds set aside to provide for unforeseen expenditures of uncertain amounts.

DEBT LIMIT – The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE - Expenditures for principal and interest payments on loans, notes, and bonds.

DEPARTMENT - Departments are the major functional sub-divisions of and correspond roughly to the functional hierarchy used by the City. Each department has been assigned to one of the functions according to the type of activity it performs. For example, the Police Department is part of the Public Safety function.

DEPRECIATION - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

ENCUMBRANCE - A contingent liability, contract, purchase order, payroll commitment, tax payable, or legal penalty that is chargeable to an account. It ceases to be an encumbrance when paid-out or when the actual liability amount is determined and recorded as an expense.

ENTERPRISE FUND - A self-supporting fund designated to account for activities supported by user charges; examples include: Water, Solid Waste and Sewer Funds.

EXCISE TAX – A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

EXPENDITURE – The payment of cash or the incurring of a liability for the acquisition of goods and/or services.

EXPENSE - Outflows or other uses of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations; for example, depreciation.

FIDUCIARY FUND - Any fund held by a governmental unit as an agent or trustee.

FISCAL PERIOD - Any period at the end of which a governmental unit determines its financial position and the results of its operations

FISCAL YEAR - A 12-month period of time of an annual budget, at the end of which a governmental unit determines its financial position and the results of its operations

FIXED ASSETS - Assets of a long-term nature which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, machinery, and equipment.

FRANCHISE TAX - Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation set by the governing body.

FRINGE BENEFITS – Employers' share of F.I.C.A taxes, health and dental insurance premiums, disability insurance, life insurance, worker's compensation, unemployment taxes, and retirement contributions made on behalf of the City employees.

FULL-TIME POSITION - A position which qualifies for full City benefits and requires the employee to work at least 30 hours per week.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - Fund equity (excess of assets over liabilities) available for appropriation.

FUND EQUITY - The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance

GAAP - Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

GEFA – Georgia Environmental Facilities Authority

GENERAL FUND - A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

GFOA – Government Finance Officers Association

GOAL - A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. Actual total achievement may be impossible, but the goal is a standard against which to measure progress toward ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

GOVERNMENTAL FUND - A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds and capital projects funds are all examples of governmental fund types.

GRANT - A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function, activity or for the acquisition or construction of fixed assets.

INFRASTRUCTURE - An underlying base or foundation; the basic facilities needed for the functioning of the City.

INTERFUND LOAN - A loan made by one fund to another to be repaid at a later date.

INTERGOVERNMENTAL REVENUE - Revenue from other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.

INVESTMENT - Securities held for the production of income in the form of interest and dividends.

LIABILITY - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LINE-ITEM - A detailed classification of an expense or expenditures classified within each department.

LINE-ITEM BUDGET - A budget featuring things to be purchased. By relating appropriations to commodities, a line-item budget represents a “shopping list” approach to allocation problems. This approach is believed to express official and citizen interest in the values of economy and control. Also known as traditional budgeting.

LONG-TERM DEBT - Debt with a maturity date of more than one year after the date of issuance.

LOST - Local Option Sales Tax.

MPC – Metropolitan Planning Commission

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

NON-OPERATING EXPENSE - Proprietary fund income that is not derived from the basic operations of such enterprises.

OBJECT CODE - Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, materials & supplies, contractual services, and capital.

OBJECTIVE - An objective is a decision about the amount of progress to be made within a specified period of time. It states in measurable and quantitative terms the results to be achieved within a specified time and plans the incremental steps to achieve the goal.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

OPERATING COSTS - Operating costs are proprietary (Enterprise) fund expenses that directly relate to the fund's primary service activities. For example: salaries and wages, expendable supplies, and contractual services.

OPERATING TRANSFER - Legally authorized inter-fund transfers from a fund receiving revenue to the fund that incurs the expenditures.

ORDINANCE - A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

ORGANIZATIONAL CHART - A chart representing the authority, responsibility, and relationships among departmental entities within the City organization.

PART-TIME - Part-time employees work fewer than 30 hours per week and are not entitled to full-time employee benefits.

PERSONNEL COSTS - All costs directly associated with employee, including salaries and fringe benefits

PROFESSIONAL SERVICES - Expenditures incurred by the City to obtain the services of recognized, licensed professionals such as Doctors, Engineers, Certified Public Accountants, etc.

RESERVE - (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

RESIDUAL EQUITY TRANSFERS - Additions to or deductions from the beginning fund balance of governmental funds.

REVENUE – Income of a government from taxation, excise taxes, or other sources to fund government operations other than from inter-fund transfers and debt issue proceeds.

SALARIES & BENEFITS -The costs of all salaries, wages, and associated fringe benefits required to provide a governmental service.

SPLOST - Special Purpose Local Option Sales Tax.

SPECIAL REVENUE FUND - A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.

UNRESERVED FUND BALANCE - The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.

USER CHARGES - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

