



CITY OF POOLER, GEORGIA

2019 CITY BUDGET

NOVEMBER 21, 2018

CITY OF POOLER, GEORGIA

2019 CITY BUDGET

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CITY OF POOLER, GEORGIA
2019 BUDGET PRIORITIES AND ISSUES

PRIORITIES:

Meeting demands presented from continued growth into 2019

ISSUES:

Personnel and Employee Benefits Issues:

- Retirement contribution expense will increase two percentage points from 13.45% to 15.55% of total payroll or approximately \$210,000
- Medical insurance benefits increased 19.00% or approximately \$250,000

CITY OF POOLER, GEORGIA
GENERAL FUND 2019 BUDGET SUMMARY

	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>\$ INC (DEC) OVER PRIOR YEAR BUDGET</u>	<u>% INC (DEC) OVER PRIOR YEAR BUDGET</u>
REVENUES					
31 TAXES	15,974,291	15,603,500	16,189,000	585,500	
32 LICENSES AND PERMITS	1,019,170	655,000	708,000	53,000	
33 INTERGOVERNMENTAL	508,565	229,000	259,000	30,000	
34 CHARGES FOR SERVICES	2,843,256	2,891,715	2,981,000	89,285	
35 FINES AND FORFEITURES	857,807	949,507	850,000	(99,507)	
36 INTEREST	43,064	40,000	40,000	-	
37 CONTRIBUTIONS AND DONATIONS	12,256	30,000	30,000	-	
38 MISCELLANEOUS	46,007	20,000	20,000	-	
TOTAL REVENUES	<u>21,304,416</u>	<u>20,418,722</u>	<u>21,077,000</u>	<u>658,278</u>	3.22%
EXPENDITURES					
1100 LEGISLATIVE	152,503	161,864	164,365		
1500 GENERAL ADMINISTRATION	1,467,916	1,965,087	2,325,740		
1000 TOTAL GENERAL GOVERNMENT	<u>1,620,419</u>	<u>2,126,951</u>	<u>2,490,105</u>	363,154	17.07%
3200 POLICE	4,660,366	4,948,138	6,092,665		
3500 FIRE	4,808,571	4,547,738	4,647,420		
3000 TOTAL PUBLIC SAFETY	<u>9,468,937</u>	<u>9,495,876</u>	<u>10,740,085</u>	1,244,209	13.10%
4200 HIGHWAYS AND STREETS	2,258,658	2,325,815	2,024,565		
4250 STORM DRAINAGE	966,077	2,382,970	1,342,240		
4500 SOLID WASTE AND RECYCLING	1,618,708	1,367,000	1,572,920		
4900 FLEET MAINTENANCE	529,154	683,510	438,575		
4000 TOTAL PUBLIC WORKS	<u>5,372,597</u>	<u>6,759,295</u>	<u>5,378,300</u>	(1,380,995)	-20.43%
5520 SENIOR CITIZENS CENTER	127,572	157,059	191,825		
5000 HEALTH AND WELFARE	<u>127,572</u>	<u>157,059</u>	<u>191,825</u>	34,766	22.14%
6100 RECREATION	1,854,609	1,597,519	1,642,045		
6200 PARKS	163,483	108,150	147,050		
6000 CULTURE AND RECREATION	<u>2,018,092</u>	<u>1,705,669</u>	<u>1,789,095</u>	83,426	4.89%
7200 BUILDING AND ZONING	469,046	523,500	726,535		
7000 HOUSING AND DEVELOPMENT	<u>469,046</u>	<u>523,500</u>	<u>726,535</u>	203,035	38.78%
8000 DEBT SERVICE	<u>2,026,659</u>	<u>505,434</u>	<u>406,055</u>	(99,379)	-19.66%
TOTAL EXPENDITURES	<u>21,103,322</u>	<u>21,273,784</u>	<u>21,722,000</u>	448,216	2.11%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>201,094</u>	<u>(855,062)</u>	<u>(645,000)</u>		
OTHER FINANCING SOURCES					
38.3 DAMAGED PROPERTY RECOVERIES	33,220	-	-		
39.1 INTERFUND TRANSFERS IN	608,967	625,000	645,000		
39.2 SALE OF SURPLUS EQUIPMENT	116,492	46,000	-		
39.3 GENERAL LONG-TERM DEBT ISSUED	580,401	187,892	-		
OTHER FINANCING SOURCES	<u>1,339,080</u>	<u>858,892</u>	<u>645,000</u>	(213,892)	-24.90%
OTHER FINANCING (USES)					
61.1 INTERFUND TRANSFERS OUT	<u>(747,401)</u>	-	-		
NET CHANGE IN FUND BALANCE	<u>792,773</u>	<u>3,830</u>	<u>-</u>		

CITY OF POOLER, GEORGIA

GENERAL FUND REVENUE

ACCOUNT DESCRIPTION	2017 ACTUAL	AMENDED 2018 BUDGET	PROPOSED 2019 BUDGET	INC (DEC) OVER PRIOR YEAR BUDGET	
31 TAXES:					
GENERAL PROPERTY TAXES	7,266,063	7,111,000	7,368,000	257,000	
GENERAL SALES AND USE TAXES	6,264,096	6,150,000	6,400,000	250,000	
SELECTIVE SALES AND USE TAXES	797,066	789,000	840,000	51,000	
BUSINESS TAXES	1,621,094	1,548,000	1,575,000	27,000	
PENALTIES AND INTEREST	25,972	5,500	6,000	500	
TOTAL TAX REVENUE	15,974,291	15,603,500	16,189,000	585,500	3.75%
32 LICENSES AND PERMITS:					
BUSINESS LICENSES	145,355	145,000	155,000	10,000	
NON-BUSINESS LICENSES AND PERMITS	50,651	43,000	46,000	3,000	
REGULATORY FEES	823,164	467,000	507,000	40,000	
TOTAL LICENSES AND PERMITS	1,019,170	655,000	708,000	53,000	8.09%
33 INTERGOVERNMENTAL REVENUE:					
FEDERAL GOVERNMENT GRANTS	263,734	-	-	-	
STATE GOVERNMENT GRANTS	244,831	229,000	259,000	30,000	
TOTAL INTERGOVERNMENTAL REVENUE	508,565	229,000	259,000	30,000	13.10%
34 CHARGES FOR SERVICES:					
GENERAL GOVERNMENT	690,622	860,715	860,500	(215)	
PUBLIC SAFETY	127,089	90,000	90,000	-	
STREETS AND PUBLIC IMPROVEMENTS	44,184	-	45,000	45,000	
SANITATION	1,714,837	1,713,000	1,750,000	37,000	
RECREATION	266,524	228,000	235,500	7,500	
TOTAL CHARGES FOR SERVICES	2,843,256	2,891,715	2,981,000	89,285	3.09%
35 FINES AND FORFEITURES:					
COURT REVENUES	857,807	949,507	850,000	(99,507)	
TOTAL FINES AND FORFEITURES	857,807	949,507	850,000	(99,507)	-10.48%
36 INVESTMENT INCOME:					
INTEREST REVENUE	43,064	40,000	40,000	-	
TOTAL INVESTMENT INCOME	43,064	40,000	40,000	-	0.00%
37 CONTRIBUTIONS AND DONATIONS:					
CONTRIBUTIONS AND DONATIONS	12,256	30,000	30,000	-	
TOTAL CONTRIBUTIONS AND DONATIONS	12,256	30,000	30,000	-	0.00%
38 MISCELLANEOUS REVENUE:					
RENTS AND ROYALTIES	23,447	20,000	20,000	-	0.00%
OTHER MISCELLANEOUS REVENUE	22,560	-	-	-	0.00%
TOTAL MISCELLANEOUS REVENUE	46,007	20,000	20,000	-	0.00%
TOTAL GENERAL FUND REVENUES	21,304,416	20,418,722	21,077,000	658,278	3.22%

CITY OF POOLER, GEORGIA

GENERAL GOVERNMENT

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
1100 - LEGISLATIVE					
51 - PERSONNEL SERVICES AND BENEFIT	112,353	117,074	124,800		
52 - PURCHASED SERVICES	27,975	35,034	34,715		
53 - SUPPLIES	12,175	9,756	4,850		
54 - CAPITAL OUTLAY	-	-	-		
TOTAL 1100 - LEGISLATIVE	<u>152,503</u>	<u>161,864</u>	<u>164,365</u>	2,501	1.55%

1100 - LEGISLATIVE		
1110 - CITY COUNCIL		43,450
1130 - CITY CLERK		120,915
		<u>164,365</u>

1500 - GENERAL ADMINISTRATION					
51 - PERSONNEL SERVICES AND BENEFIT	930,755	1,308,290	1,461,500		
52 - PURCHASED SERVICES	371,956	528,103	645,540		
53 - SUPPLIES	109,333	98,609	123,800		
54 - CAPITAL OUTLAY	55,872	30,085	94,900		
TOTAL 1500 - GENERAL ADMINISTRATION	<u>1,467,916</u>	<u>1,965,087</u>	<u>2,325,740</u>	360,653	18.35%

1500 - GENERAL ADMINISTRATION		
1320 - CITY MANAGER		444,955
1510 - FINANCIAL ADMINISTRATION		661,490
1530 - LAW		24,000
1535 - INFORMATION TECHNOLOGY		369,980
1540 - HUMAN RESOURCES		270,475
1555 - RISK MANAGEMENT		261,500
1565 - GENERAL GOVERNMENT BUILDINGS		247,840
1595 - GENERAL ADMINISTRATIVE FEES		45,500
		<u>2,325,740</u>

CAPITAL OUTLAY:

1. Incode 10 migration
2. Financial reporting software
3. ShoreTel phones for locations outside of City Hall
4. Microsoft Office 365 subscription

CITY OF POOLER, GEORGIA

PUBLIC SAFETY

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
3200 - POLICE					
51 - PERSONNEL SERVICES AND BENEFIT	3,465,904	3,746,628	4,711,300		
52 - PURCHASED SERVICES	548,922	625,162	533,115		
53 - SUPPLIES	393,336	388,456	503,850		
54 - CAPITAL OUTLAY	252,204	187,892	344,400		
TOTAL 3200 - POLICE	<u>4,660,366</u>	<u>4,948,138</u>	<u>6,092,665</u>	1,144,527	23.13%
3200 - POLICE					
2650 - MUNICIPAL COURT			422,450		
3200 - POLICE DEPARTMENT			5,670,215		
			<u>6,092,665</u>		

3500 - FIRE DEPARTMENT					
51 - PERSONNEL SERVICES AND BENEFIT	3,631,193	3,763,248	3,851,800		
52 - PURCHASED SERVICES	321,083	271,322	246,495		
53 - SUPPLIES	737,647	473,668	416,125		
54 - CAPITAL OUTLAY	118,648	39,500	133,000		
TOTAL 3500 FIRE DEPARTMENT	<u>4,808,571</u>	<u>4,547,738</u>	<u>4,647,420</u>	99,682	2.19%

PERSONNEL AND BENEFITS:

1. Police department budget includes 5 new hires
2. Fire department budget includes 15 new firefighters partially funded with federal grant revenue

CAPITAL OUTLAY:

Police department:

1. Four F-150 pickup trucks
2. Two Ford Taurus
3. One Ford Explorer

Fire department:

1. Generator and transfer switch at Station 1

CITY OF POOLER, GEORGIA

PUBLIC WORKS

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
4200 - HIGHWAYS AND STREETS					
51 - PERSONNEL SERVICES AND BENEFIT	494,974	508,505	497,600		
52 - PURCHASED SERVICES	392,298	408,800	426,315		
53 - SUPPLIES	678,243	685,100	594,475		
54 - CAPITAL OUTLAY	567,993	590,000	506,175		
55 - INTERDEPARTMENTAL CHARGES	125,150	133,410	-		
TOTAL 4200 - HIGHWAYS AND STREETS	2,258,658	2,325,815	2,024,565	(301,250)	-12.95%
4250 - STORM DRAINAGE					
51 - PERSONNEL SERVICES AND BENEFIT	447,861	467,915	402,900		
52 - PURCHASED SERVICES	168,394	316,390	180,190		
53 - SUPPLIES	53,234	54,100	73,550		
54 - CAPITAL OUTLAY	171,438	1,411,155	685,600		
55 - INTERDEPARTMENTAL CHARGES	125,150	133,410	-		
TOTAL 4250 STORM DRAINAGE	966,077	2,382,970	1,342,240	(1,040,730)	-43.67%
4500 - SOLID WASTE AND RECYCLING					
51 - PERSONNEL SERVICES AND BENEFIT	-	-	-		
52 - PURCHASED SERVICES	1,483,722	1,332,000	1,485,570		
53 - SUPPLIES	134,986	35,000	87,350		
54 - CAPITAL OUTLAY	-	-	-		
55 - INTERDEPARTMENTAL CHARGES	-	-	-		
TOTAL 4500 - SOLID WASTE AND RECYCLING	1,618,708	1,367,000	1,572,920	205,920	15.06%
4900 - FLEET MAINTENANCE					
51 - PERSONNEL SERVICES AND BENEFIT	295,780	317,175	329,300		
52 - PURCHASED SERVICES	34,245	95,550	25,700		
53 - SUPPLIES	73,979	67,280	63,575		
54 - CAPITAL OUTLAY	-	70,095	20,000		
57 - INTERDEPARTMENTAL CHARGES	125,150	133,410	-		
TOTAL 4900 FLEET MAINTENANCE	529,154	683,510	438,575	(244,935)	-35.83%
	5,372,597	6,759,295	5,378,300	(1,380,995)	-20.43%

PURCHASED SERVICES:

1. Effingham County inmate detail moved from 4900 to 4200,
2. Drainage improvements budget in the general fund at \$111,855.

CAPITAL OUTLAY:

1. 4200: Local Maintenance Improvement Grant (LMIG) road projects
2. 4200: Asphalt roadwork (non LMIG)
3. 4250: Trailer, F-150 and F-250 (utility body)
4. 4900: Transit van

INTERDEPARTMENTAL CHARGES:

Interdepartmental charges have not been budgeted. An indirect cost plan will be prepared to evaluate adequacy of general administrative costs allocated to other departments.

CITY OF POOLER, GEORGIA

HEALTH AND WELFARE / CULTURE AND RECREATION

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
5520 - SENIOR CITIZENS					
51 - PERSONNEL SERVICES AND BENEFIT	59,670	77,340	101,700		
52 - PURCHASED SERVICES	33,989	45,806	25,925		
53 - SUPPLIES	33,913	33,913	31,900		
54 - CAPITAL OUTLAY	-	-	32,300		
TOTAL 5520 SENIOR CITIZENS	<u>127,572</u>	<u>157,059</u>	<u>191,825</u>	34,766	22.14%

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
6100 - RECREATION					
51 - PERSONNEL SERVICES AND BENEFIT	1,003,004	1,026,690	1,053,500		
52 - PURCHASED SERVICES	264,515	281,254	238,345		
53 - SUPPLIES	327,647	289,575	304,800		
54 - CAPITAL OUTLAY	259,443	-	45,400		
TOTAL 6100 - RECREATION	<u>1,854,609</u>	<u>1,597,519</u>	<u>1,642,045</u>	44,526	2.79%
6200 - PARKS					
51 - PERSONNEL SERVICES AND BENEFIT	-	-	-		
52 - PURCHASED SERVICES	53,841	15,250	28,550		
53 - SUPPLIES	75,370	92,900	103,500		
54 - CAPITAL OUTLAY	34,272	-	15,000		
TOTAL 6200 PARKS	<u>163,483</u>	<u>108,150</u>	<u>147,050</u>	38,900	35.97%
	<u>2,018,092</u>	<u>1,705,669</u>	<u>1,789,095</u>	83,426	4.89%

CAPITAL OUTLAY:

1. 5520: Senior Center flooring
2. 6100: Two batting cages at Recreation Complex
3. 6100: Security camera system at Recreation Complex
4. 6200: Welcome signs on Highway 80

CITY OF POOLER, GEORGIA
HOUSING AND DEVELOPMENT

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
7200 - HOUSING AND DEVELOPMENT					
51 - PERSONNEL SERVICES AND BENEFIT	304,366	388,010	546,900		
52 - PURCHASED SERVICES	132,352	111,226	100,560		
53 - SUPPLIES	32,328	24,264	18,075		
54 - CAPITAL OUTLAY	-	-	61,000		
TOTAL 7200 BUILDING AND ZONING	<u>469,046</u>	<u>523,500</u>	<u>726,535</u>	203,035	38.78%
7200 - HOUSING AND DEVELOPMENT					
7200 - INSPECTIONS			439,150		
7410 - PLANNING AND ZONING			207,600		
7450 - CODE ENFORCEMENT			79,785		
			<u>726,535</u>		

PERSONNEL SERVICES AND BENEFITS:

1. 7200: Grease trap inspector moved from Public Works
2. 7410: City Planner position budgeted starting July 1, 2019

CAPITAL OUTLAY:

1. 7200: Ford Explorer
2. 7200: F-150 pickup truck

CITY OF POOLER, GEORGIA

DEBT SERVICE

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
8000 - DEBT SERVICE					
58 - DEBT SERVICE	<u>2,026,659</u>	<u>505,434</u>	<u>406,055</u>	<u>(99,379)</u>	-19.66%

<u>DEBT OBLIGATION</u>	<u>START DATE</u>	<u>END DATE</u>	<u>INTEREST RATE</u>	<u>BALANCE 12/31/2018</u>
FIRE STATION PROJECT	Feb-12	Dec-26	3.26%	421,315
2013 PIERCE IMPEL TRIPLE COMBINATION	Mar-14	Mar-23	3.28%	231,865
2009 PIERCE ARROW XT 100' PLATFORM	Mar-15	Mar-23	3.28%	399,176
DATA SERVER FOR BODY CAMERAS AND IN-CAR VIDEO	May-15	May-19	4.20%	5,685
(8) FORD EXPLORERS	Aug-16	Aug-19	1.92%	85,521
(5) FIRE ENGINES	Jan-17	Aug-20	2.59%	1,386,032
FIRE BREATHING APPARATUS AND TANKS	Apr-17	Apr-27	3.08%	246,670
PLAYGROUND EQUIPMENT	Apr-17	Apr-22	3.90%	51,563
(4) EXPLORERS + (1) TRANSIT VAN	Jul-17	Jul-22	2.78%	171,553
				<u>2,999,380</u>

CITY OF POOLER, GEORGIA

OTHER FINANCING SOURCES

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
38 MISCELLANEOUS INCOME					
REIMBURSEMENTS FOR DAMAGED PROPER	33,220	-	-	-	
39 OTHER FINANCING SOURCES:					
INTERFUND TRANSFERS IN	608,967	625,000	645,000	20,000	
PROCEEDS OF CAPITAL ASSET DISPOSITIONS	116,492	46,000	-	(46,000)	
GENERAL LONG-TERM DEBT ISSUED	580,401	187,892	-	(187,892)	
9000 OTHER FINANCING (USES):					
61 - INTERFUND TRANSFERS OUT	(747,401)	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	<u>591,679</u>	<u>858,892</u>	<u>645,000</u>	<u>(213,892)</u>	-24.90%

CITY OF POOLER, GEORGIA

HOTEL / MOTEL TAX FUND

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	
31: TAXES					
HOTEL/MOTEL TAX	1,220,391	1,250,000	1,290,000	40,000	
TOTAL TAX REVENUE	1,220,391	1,250,000	1,290,000	40,000	3.20%
7540 - TOURISM					
TRADE CENTER	203,399	208,333	215,000	6,667	
POOLER CHAMBER OF COMMERCE	406,797	416,667	430,000	13,333	
TOTAL TOURISM EXPENDITURES	610,196	625,000	645,000	20,000	3.20%
9000 - OTHER FINANCING USES					
INTERFUND TRANSFER OUT - FUND 100	610,195	625,000	645,000	20,000	
TOTAL INTERFUND TRANSFER OUT	610,195	625,000	645,000	20,000	3.20%
NET CHANGE IN FUND BALANCE	-	-	-	-	

CITY OF POOLER, GEORGIA

SPLOST FUND

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROJECTED 2018 ACTUAL</u>	<u>PROPOSED 2019 BUDGET</u>	<u>INC (DEC) OVER PRIOR YEAR BUDGET</u>	<u>PROPOSED 2020 BUDGET</u>
REVENUE						
SPLOST - CHATHAM COUNTY	3,242,996	3,050,000	3,410,332	3,175,000	125,000	1,000,000
INTEREST ON INVESTMENTS	1,428	-	2,000	1,500	1,500	500
TOTAL REVENUE	3,244,424	3,050,000	3,412,332	3,176,500	126,500 4.15%	1,000,500
EXPENDITURES						
PUBLIC SAFETY VEHICLES	119,251	-	-	-	-	-
TRAFFIC SIGNAL IMPROVEMENTS	889,773	-	70,805	-	-	-
RECREATION SITE IMPROVEMENTS	173,734	-	-	-	-	-
DEBT SERVICE - PRINCIPAL	678,956	1,741,884	1,741,884	1,789,156	47,272	1,831,876
DEBT SERVICE - INTEREST	142,281	478,921	478,921	433,698	(45,223)	387,249
TOTAL EXPENDITURES	2,003,995	2,220,805	2,291,610	2,222,854	2,049 0.09%	2,219,125
CHANGE IN FUND BALANCE	1,240,429	829,195	1,120,722	953,646		(1,218,625)
BEGINNING FUND BALANCE	<u>(913,630)</u>	<u>326,799</u>	<u>326,799</u>	<u>1,447,521</u>		<u>2,401,167</u>
ENDING FUND BALANCE	<u><u>326,799</u></u>	<u><u>1,155,994</u></u>	<u><u>1,447,521</u></u>	<u><u>2,401,167</u></u>		<u><u>1,182,542</u></u>

NOTES:

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

CITY OF POOLER, GEORGIA

WATER AND SEWER FUND

<u>ACCOUNT DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>AMENDED 2018 BUDGET</u>	<u>PROPOSED 2019 BUDGET</u>	<u>\$ INC (DEC) OVER PRIOR YEAR BUDGET</u>	
OPERATING REVENUES					
34 CHARGES FOR SERVICES	7,580,123	7,480,836	7,392,000		
TOTAL OPERATING REVENUES	<u>7,580,123</u>	<u>7,480,836</u>	<u>7,392,000</u>	(88,836)	-1.19%
OPERATING EXPENSES					
4300 SEWER AND WASTEWATER TREATMENT PLANT	3,594,577	3,533,500	3,697,637		
4400 WATER	3,362,099	3,140,141	3,112,661		
TOTAL OPERATING EXPENSES	<u>6,956,676</u>	<u>6,673,641</u>	<u>6,810,298</u>	136,657	2.05%
OPERATING INCOME	<u>623,447</u>	<u>807,195</u>	<u>581,702</u>		
NON-OPERATING REVENUE (EXPENSE)					
36 INTEREST REVENUE	56,465	40,000	50,000		
39 PROCEEDS OF CAPITAL ASSET DISPOSITIONS	(8,932)	-	-		
8000 DEBT SERVICE - INTEREST	(568,617)	(1,769,047)	(463,000)		
TOTAL NON-OPERATING REVENUE (EXPENSES)	<u>(521,084)</u>	<u>(1,729,047)</u>	<u>(413,000)</u>		
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	<u>102,363</u>	<u>(921,852)</u>	<u>168,702</u>		
CAPITAL CONTRIBUTIONS					
37 TAP FEES	637,785	400,000	400,000		
37 COST RECOVERY FEES	2,057,827	650,000	650,000		
TOTAL CAPITAL CONTRIBUTIONS	<u>2,695,612</u>	<u>1,050,000</u>	<u>1,050,000</u>		
NET CHANGE IN FUND EQUITY	<u><u>2,797,975</u></u>	<u><u>128,148</u></u>	<u><u>1,218,702</u></u>		

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

ACCOUNT DESCRIPTION	2017 ACTUAL	AMENDED 2018 BUDGET	PROPOSED 2019 BUDGET	\$ INC (DEC) OVER PRIOR YEAR BUDGET	% INC (DEC) OVER PRIOR YEAR BUDGET
OPERATING REVENUES					
34 CHARGES FOR SERVICES:					
INDIRECT COST ALLOCATION	375,449	400,230	-	(400,230)	-100.00%
WATER CHARGES	3,142,543	3,158,300	3,272,500	114,200	3.62%
SEWER CHARGES	4,001,536	3,870,806	4,058,000	187,194	4.84%
MISCELLANEOUS CHARGES	60,595	51,500	61,500	10,000	19.42%
TOTAL OPERATING REVENUES	7,580,123	7,480,836	7,392,000	(88,836)	-1.19%

INTERDEPARTMENTAL CHARGES:

Interdepartmental charges have not been budgeted. An indirect cost plan will be prepared to evaluate adequacy of general administrative costs allocated to other departments. The 2018 budget included \$400,230 for indirect cost allocation charges as revenue and \$765,216 as expenditures resulting in net expenditures of approximately \$365,000.

CITY OF POOLER, GEORGIA

WATER AND SEWER FUND OPERATING EXPENSES

ACCOUNT DESCRIPTION	2017 ACTUAL	AMENDED 2018 BUDGET	PROPOSED 2019 BUDGET	\$ INC (DEC) OVER PRIOR YEAR BUDGET	% INC (DEC) OVER PRIOR YEAR BUDGET
OPERATING EXPENSES					
4300 - SEWER AND WASTEWATER TREATMENT PLANT					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	733,716	-	-	-	
52 - PURCHASED SERVICES	558,600	1,325,900	1,379,637	53,737	
53 - SUPPLIES	764,117	822,600	788,000	(34,600)	
54 - CAPITAL OUTLAY	-	-	-	-	
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	-	-	-	-	
56 - DEPRECIATION	1,538,144	1,385,000	1,530,000	145,000	
SEWER AND WASTEWATER TREATMENT PLANT	3,594,577	3,533,500	3,697,637	164,137	4.65%
4400 - WATER OPERATIONS					
51 - PERSONAL SERVICES AND EMPLOYEE BENEFITS	826,392	827,905	832,600	4,695	
52 - PURCHASED SERVICES	453,480	310,006	388,050	78,044	
53 - SUPPLIES	1,124,133	819,196	1,114,275	295,079	
54 - CAPITAL OUTLAY	-	32,818	376,736	343,918	
55 - INTERFUND / INTERDEPARTMENTAL CHARGES	564,402	765,216	-	(765,216)	
56 - DEPRECIATION	393,692	385,000	401,000	16,000	
WATER	3,362,099	3,140,141	3,112,661	(27,480)	-0.88%
TOTAL OPERATING EXPENSES	6,956,676	6,673,641	6,810,298	136,657	2.05%
OPERATING INCOME (LOSS)	623,447	807,195	581,702	(225,493)	

NOTES:

1. Contract with EOM to operate sewer and the wastewater treatment plant
2. Increase in 4300 primarily due to the increase in depreciation expense
3. Increase in operating supplies for water operations due to increase in the purchase of water for resale
4. Purchase of water meters accounts for the increase in capital outlay in 4400; should be offset by water meter revenue reported in capital contributions

CITY OF POOLER, GEORGIA

WATER AND SEWER FUND NON-OPERATING REVENUE (EXPENSE)

ACCOUNT DESCRIPTION	2017 ACTUAL	AMENDED 2018 BUDGET	PROPOSED 2019 BUDGET	\$ INC (DEC) OVER PRIOR YEAR BUDGET	% INC (DEC) OVER PRIOR YEAR BUDGET
NON-OPERATING REVENUE (EXPENSE)					
36 INVESTMENT INCOME:					
INTEREST REVENUE	56,465	40,000	50,000	10,000	
39 OTHER FINANCING SOURCES:					
PROCEEDS OF CAPITAL ASSET DISPOSITIONS	(8,932)	-	-	-	
8000 DEBT SERVICE					
58 - INTEREST EXPENSE	(568,617)	(1,769,047)	(463,000)	1,306,047	
TOTAL NON-OPERATING REVENUE (EXPENSE)	(521,084)	(1,729,047)	(413,000)	1,316,047	-76.11%
CAPITAL CONTRIBUTIONS AND TRANSFERS					
37 CONTRIBUTIONS AND DONATIONS:					
TAP FEES	637,785	400,000	400,000	-	
COST RECOVERY FEES	2,057,827	650,000	650,000	-	
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	2,695,612	1,050,000	1,050,000	-	0.00%
NET CHANGE IN FUND EQUITY	2,797,975	128,148	1,218,702	1,090,554	

NOTES:

1. Interest expense appears to include principal payments in the 2018 budget