



**CITY of POOLER**  
— GEORGIA —

STATE OF GEORGIA        }  
                                  )  
COUNTY OF CHATHAM    }

**RESOLUTION R2023-11.B**  
Fiscal Year 2024 Budget Approval

**WHEREAS**, the City of Pooler, Georgia has prepared and submitted to the Governing Authority a budget for the year beginning January 1, 2024 and ending December 31, 2024, and

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

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the City of Pooler, Georgia that the budget attached hereto and made a part of hereof for the year beginning January 1, 2024 and ending December 31, 2024, is approved.

**First Reading:**     DECEMBER 4, 2024 2023

**Second Reading:** December 18, 2023

**ADOPTED** this 18<sup>th</sup> day of December 2023.

CITY OF POOLER, GEORGIA

Rebecca C Benton  
Rebecca C. Benton, Mayor

ATTEST:

Kiley Fusco  
Kiley Fusco, Clerk of Council

**CITY OF POOLER  
PUBLIC HEARING**

A Public Hearing will be held before the Mayor and Council of the City of Pooler to discuss the proposed 2024 Budget. The hearing will take place on Monday, December 4, 2023 at 4:00 pm in the Council Chambers at City Hall located at 100 SW Highway 80. A copy of the proposed budget is available for public inspection at City Hall between the hours of 9:00 am and 5:00 pm Monday through Friday.

Following is a summary of the proposed general fund budget:

General Fund Budget:

Inflows

Taxes.....	\$ 27,605,000
Licenses and permits.....	1,225,000
Intergovernmental.....	175,000
Charges for services.....	3,714,000
Fines and forfeitures.....	815,000
Interest earned.....	300,000
Contributions and donations.....	31,915
Miscellaneous.....	72,000
Transfers in.....	1,375,000
Use of fund balance.....	1,520,000
<b>Total inflows.....</b>	<b><u><u>\$ 36,832,915</u></u></b>

Outflows

Legislative.....	\$ 344,905
General government.....	4,622,825
Judicial.....	531,335
Public safety.....	15,920,975
Public works.....	7,732,200
Health and welfare.....	220,095
Recreation and parks.....	1,977,465
Housing and development.....	1,438,735
Debt service.....	2,110,580
Transfers out.....	1,933,800
<b>Total outflows.....</b>	<b><u><u>\$ 36,832,915</u></u></b>



**CITY *of* POOLER**

— GEORGIA —

## 2024 Adopted City Budget

**CITY OF POOLER, GEORGIA**

2024 Adopted City Budget

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**Priorities**

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

**Issues**

General

- Inflation

Personnel and employee benefits

- Payroll and employee benefits are budgeted at \$20,981,560 and represent 44.8% of total annual expenditures.
- Medical insurance benefits increased approximately 7.0% and are included in the budget at \$2,665,550. Retirement benefits are budgeted at \$2,104,120 and represent an increase of 2.7% compared to last year.

Capital asset additions and replacements

- Approximately \$1.54 million invested in capital expenditures.

**Assumptions**

1. Annual growth in local option sales tax (LOST) revenue is estimated to be 17.8% compared to the prior year original budgeted amount resulting in approximately \$10.9 million. LOST revenue is currently 11.6% ahead of 2022.
2. Total increase in the 2023 net property tax digest was 13.7%. Reassessment of existing real property accounted for 8.5% of the increase and new growth accounted for 5.2% of the increase.
3. The City's current millage rate is 3.780 mills. Property tax revenue is budgeted at \$9.1 million, an 8.3% increase over the prior year original budget. One mill is equivalent to \$2.4 million.

**CITY OF POOLER, GEORGIA**

General Fund 2024 Budget Summary

	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	<u>% Inc (Dec) Over Prior Year Budget</u>
<b>Revenues</b>					
Taxes	\$ 26,323,124	\$ 26,796,830	\$ 27,963,000	\$ 1,166,170	
Licenses and permits	1,877,247	1,172,000	1,225,000	53,000	
Intergovernmental	703,022	450,000	175,000	(275,000)	
Charges for services	3,795,183	3,461,000	3,714,000	253,000	
Fines and forfeitures	751,475	850,000	815,000	(35,000)	
Interest	159,828	507,010	300,000	(207,010)	
Contributions and donations	208,460	17,000	15,000	(2,000)	
Miscellaneous	93,753	71,000	73,000	2,000	
<b>Total revenues</b>	<u>33,912,092</u>	<u>33,324,840</u>	<u>34,280,000</u>	<u>955,160</u>	2.87%
<b>Expenditures</b>					
General government	3,696,433	4,140,825	4,819,735	678,910	
Judicial	412,487	485,099	500,335	15,236	
Public safety	13,424,285	14,895,555	16,296,645	1,401,090	
Public works	6,340,545	7,814,146	7,984,875	170,729	
Health and welfare	170,088	200,275	220,095	19,820	
Recreation and parks	1,752,687	2,163,000	2,244,545	81,545	
Housing and development	929,295	1,417,425	1,438,730	21,305	
Debt service	483,858	2,263,035	2,110,580	(152,455)	
<b>Total expenditures</b>	<u>27,209,678</u>	<u>33,379,360</u>	<u>35,615,540</u>	<u>2,236,180</u>	6.70%
Excess (deficiency) of revenues over (under) expenditures	<u>6,702,414</u>	<u>(54,520)</u>	<u>(1,335,540)</u>	<u>(1,281,020)</u>	
<b>Other financing sources (uses)</b>					
Interfund transfers in	1,315,716	1,075,000	1,375,000	300,000	
Damaged property recoveries	89,717	-	-	-	
Sale of surplus equipment	143,366	-	-	-	
General long-term debt issued	2,856,923	-	-	-	
Interfund transfers out	(5,980,956)	(3,302,935)	(1,294,460)	2,008,475	
<b>Total other financing sources (uses)</b>	<u>(1,575,234)</u>	<u>(2,227,935)</u>	<u>80,540</u>	<u>2,308,475</u>	103.62%
<b>Net change in fund balance</b>	<u>\$ 5,127,180</u>	<u>\$ (2,282,455)</u>	<u>\$ (1,255,000)</u>	<u>\$ 1,027,455</u>	

NOTES:

**CITY OF POOLER, GEORGIA**

General Fund Revenues

<u>Account Description</u>	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>Taxes</b>					
General property taxes	\$ 11,890,273	\$ 12,723,000	\$ 13,138,000	\$ 415,000	
General sales and use taxes	10,293,673	10,682,575	11,000,000	317,425	
Selective sales and use taxes	1,349,216	1,160,255	1,240,000	79,745	
Business taxes	2,738,399	2,215,000	2,565,000	350,000	
Penalties and interest	51,563	16,000	20,000	4,000	
Total tax revenue	<u>26,323,124</u>	<u>26,796,830</u>	<u>27,963,000</u>	<u>1,166,170</u>	4.35%
<b>Licenses and permits</b>					
Business licenses	563,705	372,000	373,000	1,000	
Other business license fees	56,585	30,000	35,000	5,000	
Zoning and land use permits	136,309	70,000	80,000	10,000	
Regulatory fees	1,120,648	700,000	737,000	37,000	
Total licenses and permits	<u>1,877,247</u>	<u>1,172,000</u>	<u>1,225,000</u>	<u>53,000</u>	4.52%
<b>Intergovernmental revenue</b>					
Federal government grants	249,898	285,000	-	(285,000)	
State government grants	268,045	-	-	-	
Local grants	185,079	165,000	175,000	10,000	
Total intergovernmental revenue	<u>703,022</u>	<u>450,000</u>	<u>175,000</u>	<u>(275,000)</u>	-61.11%
<b>Charges for services</b>					
General government	1,159,893	926,000	1,202,000	276,000	
Public safety	18,322	70,000	15,000	(55,000)	
Sanitation	2,321,927	2,185,000	2,260,000	75,000	
Recreation	295,042	280,000	237,000	(43,000)	
Total charges for services	<u>3,795,184</u>	<u>3,461,000</u>	<u>3,714,000</u>	<u>253,000</u>	7.31%
<b>Fines and forfeitures</b>					
Court revenues	751,475	850,000	815,000	(35,000)	
Total fines and forfeitures	<u>751,475</u>	<u>850,000</u>	<u>815,000</u>	<u>(35,000)</u>	-4.12%
<b>Investment income</b>					
Interest income	159,828	507,010	300,000	(207,010)	
Total investment income	<u>159,828</u>	<u>507,010</u>	<u>300,000</u>	<u>(207,010)</u>	-40.83%
<b>Contributions and donations</b>					
Contributions and donations	208,460	17,000	15,000	(2,000)	
Total contributions and donations	<u>208,460</u>	<u>17,000</u>	<u>15,000</u>	<u>(2,000)</u>	-11.76%
<b>Miscellaneous revenue</b>					
Rents and royalties	74,239	71,000	72,000	1,000	
Other miscellaneous revenue	19,515	-	1,000	1,000	
Total miscellaneous revenue	<u>93,754</u>	<u>71,000</u>	<u>73,000</u>	<u>2,000</u>	2.82%
Total general fund revenue	<u>\$ 33,912,094</u>	<u>\$ 33,324,840</u>	<u>\$ 34,280,000</u>	<u>\$ 955,160</u>	2.87%

**CITY OF POOLER, GEORGIA**

General Government

Account Description	2022 Actual	Amended 2023 Budget	Proposed 2024 Budget	\$ Inc (Dec) Over Prior Year Budget
<b>1000 - General government</b>				
51 - Personnel services and benefits	\$ 1,916,584	\$ 2,146,435	\$ 2,260,580	
52 - Purchased services	1,487,033	1,657,030	1,982,690	
53 - Supplies	292,819	337,360	576,465	
Total general government	\$ 3,696,436	\$ 4,140,825	\$ 4,819,735	\$ 678,910 16.40%
 <b>1000 - General government</b>				
1110 - City council	\$ 127,405	\$ 134,280	\$ 142,430	
1130 - City clerk	181,587	208,765	202,475	
1320 - City manager	522,238	614,375	490,180	
1510 - Financial administration	881,755	1,014,905	1,137,715	
1530 - Legal administration	151,456	151,700	151,000	
1535 - Information technology	503,692	706,160	714,935	
1540 - Human resources	439,083	400,135	387,495	
1555 - Risk management	362,421	390,000	410,000	
1565 - Government buildings	471,792	458,205	382,510	
1566 - Government buildings - FM	-	-	725,595	
1595 - General administrative fees	55,007	62,300	75,400	
	\$ 3,696,436	\$ 4,140,825	\$ 4,819,735	

NOTES:



**CITY OF POOLER, GEORGIA**

Municipal Court

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<u>Account Description</u>	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>2650 - Municipal Court</b>					
51 - Personnel services and benefits	\$ 209,798	\$ 278,215	\$ 271,960		
52 - Purchased services	202,489	205,384	224,375		
53 - Supplies	200	1,500	4,000		
Total municipal court	<u>\$ 412,487</u>	<u>\$ 485,099</u>	<u>\$ 500,335</u>	\$ 15,236	3.14%

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NOTES:

**CITY OF POOLER, GEORGIA**

Public Safety

<u>Account Description</u>	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>3000 - Public Safety</b>					
51 - Personnel services and benefits	\$ 11,243,266	\$ 12,585,045	\$ 13,603,080		
52 - Purchased services	877,523	895,451	1,140,000		
53 - Supplies	1,303,498	1,415,059	1,553,565		
Total public safety	<u>\$ 13,424,287</u>	<u>\$ 14,895,555</u>	<u>\$ 16,296,645</u>	\$ 1,401,090	9.41%
<b>3000 - Public Safety</b>					
3200 - Police Department	\$ 6,780,111	\$ 7,445,141	\$ 8,107,660		
3500 - Fire Department	6,644,176	7,450,414	8,188,985		
	<u>\$ 13,424,287</u>	<u>\$ 14,895,555</u>	<u>\$ 16,296,645</u>		

NOTES:

**CITY OF POOLER, GEORGIA**

Public Works

<u>Account Description</u>	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>4000 - Public Works</b>					
51 - Personnel services and benefits	\$ 1,786,595	\$ 2,122,005	\$ 2,009,255		
52 - Purchased services	3,462,000	4,460,490	4,639,300		
53 - Supplies	1,091,948	1,231,651	1,336,320		
Total public works	<u>\$ 6,340,543</u>	<u>\$ 7,814,146</u>	<u>\$ 7,984,875</u>	\$ 170,729	2.18%
<b>4000 - Public Works</b>					
4100 - Public Works Administration	\$ 524,846	\$ 760,515	\$ 893,880		
4200 - Roads and streets	2,238,016	3,275,040	3,045,050		
4250 - Storm drainage	840,552	895,705	1,018,350		
4251 - Canal maintenance	401,296	521,816	411,470		
4500 - Solid waste and recycling	1,917,189	1,932,550	2,139,800		
4900 - Fleet maintenance	418,644	428,520	476,325		
	<u>\$ 6,340,543</u>	<u>\$ 7,814,146</u>	<u>\$ 7,984,875</u>		

NOTES:

**CITY OF POOLER, GEORGIA**

Health and Welfare

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<u>Account Description</u>	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>5520 - Senior Citizens Center</b>					
51 - Personnel services and benefits	\$ 101,185	\$ 118,255	\$ 124,025		
52 - Purchased services	39,253	46,970	47,200		
53 - Supplies	29,651	35,050	48,870		
Total senior citizens center	<u>\$ 170,089</u>	<u>\$ 200,275</u>	<u>\$ 220,095</u>	\$ 19,820	9.90%

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NOTES:

**CITY OF POOLER, GEORGIA**

Recreation and Parks

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<u>Account Description</u>	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>6000 - Recreation and Parks</b>					
51 - Personnel services and benefits	\$ 1,062,802	\$ 1,109,140	\$ 1,045,985		
52 - Purchased services	274,234	605,365	724,040		
53 - Supplies	415,651	448,495	474,520		
Total recreation and parks	<u>\$ 1,752,687</u>	<u>\$ 2,163,000</u>	<u>\$ 2,244,545</u>	\$ 81,545	3.77%
<b>6000 - Recreation and Parks</b>					
6100 - Recreation	\$ 1,160,713	\$ 1,219,665	\$ 1,302,765		
6220 - Parks	591,974	943,335	941,780		
	<u>\$ 1,752,687</u>	<u>\$ 2,163,000</u>	<u>\$ 2,244,545</u>		

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NOTES:

**CITY OF POOLER, GEORGIA**

Housing and Development

<u>Account Description</u>	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>7000 - Housing and Development</b>					
51 - Personnel services and benefits	\$ 614,870	\$ 802,305	\$ 903,600		
52 - Purchased services	294,134	575,470	487,680		
53 - Supplies	20,291	39,650	47,450		
Total housing and development	<u>\$ 929,295</u>	<u>\$ 1,417,425</u>	<u>\$ 1,438,730</u>	\$ 21,305	1.50%
 <b>7000 - Housing and Development</b>					
7200 - Inspections	\$ 313,695	\$ 425,700	\$ 450,240		
7410 - Planning and Zoning	492,978	824,405	813,220		
7420 - Code Enforcement	122,622	167,320	175,270		
	<u>\$ 929,295</u>	<u>\$ 1,417,425</u>	<u>\$ 1,438,730</u>		

NOTES:

**CITY OF POOLER, GEORGIA**

Debt Service Expenditures

<u>Account Description</u>	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>8000 - Debt Service</b>					
58 - Debt Service	<u>\$ 483,857</u>	<u>\$ 2,263,035</u>	<u>\$ 2,110,580</u>	<u>\$ (152,455)</u>	-6.74%

<u>Debt Obligation</u>	<u>Start Date</u>	<u>End Date</u>	<u>Interest Rate</u>	<u>Balance 12/31/23</u>
Fire station no. 4	Feb-12	Dec-26	3.26%	\$ 76,884
Municipal Building	Jan-16	Jul-30	2.60%	9,495,000
Fire breathing apparatus and tanks	Apr-17	Apr-27	3.08%	111,255
(2) 2021 Pierce Enforcer pumpers	Mar-22	Mar-31	3.08%	1,048,031
Emergency radio equipment	Feb-23	Feb-27	2.76%	1,205,480
				<u>\$ 11,936,650</u>

NOTES:

**CITY OF POOLER, GEORGIA**

Other Financing Sources (Uses)

<u>ACCOUNT DESCRIPTION</u>	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>Inc (Dec) Over Prior Year Budget</u>	
<b>Other financing sources</b>					
Interfund transfers in	\$ 1,315,716	\$ 1,075,000	\$ 1,375,000	\$ 300,000	
Reimbursements for damaged property	89,717	-	-	-	
Proceeds of capital asset dispositions	143,366	-	-	-	
General long-term debt issued	2,856,922	-	-	-	
<b>Other financing uses</b>					
Interfund transfers out	-	(3,302,935)	(1,294,460)	2,008,475	
Total other financing sources (uses)	<u>\$ 4,405,721</u>	<u>\$ (2,227,935)</u>	<u>\$ 80,540</u>	<u>\$ 2,308,475</u>	103.62%

NOTES:

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



**CITY OF POOLER, GEORGIA**

Tree Fund 2024 Budget

	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>Revenues</b>					
Private contributions and donations	\$ 821,725	\$ -	\$ -	\$ -	
Interest income	2,122	2,400	2,500	100	
<b>Total revenues</b>	<u>823,847</u>	<u>2,400</u>	<u>2,500</u>	<u>100</u>	4.17%
<b>Expenditures</b>					
Parks	268,437	484,000	572,500	88,500	
<b>Total expenditures</b>	<u>268,437</u>	<u>484,000</u>	<u>572,500</u>	<u>88,500</u>	18.29%
Excess (deficiency) of revenues over (under) expenditures	<u>555,410</u>	<u>(481,600)</u>	<u>(570,000)</u>	<u>(88,400)</u>	
<b>Other financing sources (uses)</b>					
Interfund transfers in	-	-	-	-	
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Net change in fund balance</b>	<u>\$ 555,410</u>	<u>\$ (481,600)</u>	<u>\$ (570,000)</u>	<u>\$ (88,400)</u>	

NOTES:

1. Carried forward projects to enlarge the pond, enhance landscaping and add parking lot at Memorial Park. In addition, increased expenditures for maintenance of tree canopy in 2024.

**CITY OF POOLER, GEORGIA**

Accommodation Excise Tax Fund 2024 Budget

	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>Revenues</b>					
Accommodations excise tax	\$ 2,631,432	\$ 2,150,000	\$ 2,750,000	\$ 600,000	
<b>Total revenues</b>	<u>2,631,432</u>	<u>2,150,000</u>	<u>2,750,000</u>	<u>600,000</u>	27.91%
<b>Expenditures</b>					
Tourism	1,315,716	1,075,000	1,375,000	300,000	
<b>Total expenditures</b>	<u>1,315,716</u>	<u>1,075,000</u>	<u>1,375,000</u>	<u>300,000</u>	27.91%
Excess (deficiency) of revenues over (under) expenditures	<u>1,315,716</u>	<u>1,075,000</u>	<u>1,375,000</u>	<u>300,000</u>	
<b>Other financing sources (uses)</b>					
Interfund transfers out	(1,315,716)	(1,075,000)	(1,375,000)	(300,000)	27.91%
<b>Total other financing sources (uses)</b>	<u>(1,315,716)</u>	<u>(1,075,000)</u>	<u>(1,375,000)</u>	<u>(300,000)</u>	
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

NOTES:

**CITY OF POOLER, GEORGIA**

SPLOST Fund 2024 Budget

	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>Revenue</b>					
SPLOST	\$ 7,386,268	\$ 6,200,000	\$ 7,000,000	\$ 800,000	
Interest income	29,484	18,600	150,000	131,400	
<b>Total revenue</b>	<u>7,415,752</u>	<u>6,218,600</u>	<u>7,150,000</u>	<u>931,400</u>	14.98%
<b>Expenditures</b>					
Public safety	-	123,500	-	(123,500)	
Roads and streets	507,842	166,100	2,463,970	2,297,870	
Storm drainage	455,154	278,400	-	(278,400)	
Recreation	591,811	2,946,100	1,460,900	(1,485,200)	
Debt service	1,499,279	-	-	-	
<b>Total expenditures</b>	<u>3,054,086</u>	<u>3,514,100</u>	<u>3,924,870</u>	<u>410,770</u>	11.69%
Change in fund balance	<u>\$ 4,361,666</u>	<u>\$ 2,704,500</u>	<u>\$ 3,225,130</u>	<u>\$ 520,630</u>	

NOTES:

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

	<u>Project Commitment</u>	<u>Project Expenditures</u>	<u>Remaining Commitment</u>
Quacco Road widening	\$ 3,762,110	\$ 1,298,140	\$ 2,463,970
Tennis complex	3,782,960	2,322,060	1,460,900
	<u>\$ 7,545,070</u>	<u>\$ 3,620,200</u>	<u>\$ 3,924,870</u>

**CITY OF POOLER, GEORGIA**

Local Resources Capital Projects Fund 2024 Budget

	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	<u>% Inc (Dec) Over Prior Year Budget</u>
<b>Inflows</b>					
Intergovernmental	\$ -	\$ 273,435	\$ 250,000	\$ (23,435)	
Damaged property recoveries	-	44,315	-	(44,315)	
Sale of surplus equipment	-	31,825	-	(31,825)	
Transfers from other funds	5,980,956	3,302,935	1,294,460	(2,008,475)	
<b>Total inflows</b>	<u>5,980,956</u>	<u>3,652,510</u>	<u>1,544,460</u>	<u>(2,108,050)</u>	-57.72%
<b>Outflows</b>					
General administration	162,485	478,905	131,500	(347,405)	
Public safety	3,662,514	454,945	809,000	354,055	
Public works	1,841,308	2,680,960	524,000	(2,156,960)	
Recreation	314,649	37,700	79,960	42,260	
<b>Total outflows</b>	<u>5,980,956</u>	<u>3,652,510</u>	<u>1,544,460</u>	<u>(2,108,050)</u>	-57.72%
Change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

NOTES:

**General administration:**

Vehicle	\$ 55,580	\$ 62,805	\$ 92,000
Computer equipment/software	13,265	14,100	-
Other equipment	93,640	12,000	39,500
Buildings and improvements	-	390,000	-
	<u>162,485</u>	<u>478,905</u>	<u>131,500</u>

**Public safety:**

Vehicle(s)	633,588	47,145	399,000
Fire trucks	1,275,700	267,800	-
Radios - E911	1,486,889	-	-
Other equipment	266,337	140,000	410,000
	<u>3,662,514</u>	<u>454,945</u>	<u>809,000</u>

**Public works:**

Street and road projects	1,449,280	2,578,035	325,000
Drainage and canal improvements	-	72,850	-
Buildings	363,398	-	61,000
Vehicle(s)	-	30,075	45,000
Other equipment	28,630	-	93,000
	<u>1,841,308</u>	<u>2,680,960</u>	<u>524,000</u>

**Recreation:**

Vehicle	30,640	-	-
Other equipment	284,009	37,700	79,960
	<u>314,649</u>	<u>37,700</u>	<u>79,960</u>

<b>Totals</b>	<u>\$ 5,980,956</u>	<u>\$ 3,652,510</u>	<u>\$ 1,544,460</u>
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**CITY OF POOLER, GEORGIA**

Water and Sewer Fund 2024 Budget Summary

	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>Operating revenues</b>					
Charges for services	\$ 11,003,058	\$ 10,051,533	\$ 10,257,000		
Total operating revenues	<u>11,003,058</u>	<u>10,051,533</u>	<u>10,257,000</u>	\$ 205,467	2.04%
<b>Operating expenses</b>					
Sewer and WWTP	5,914,928	5,706,315	5,838,975		
Water	4,388,678	4,216,518	4,350,270		
Total operating expenses	<u>10,303,606</u>	<u>9,922,833</u>	<u>10,189,245</u>	266,412	2.68%
Operating income	<u>699,452</u>	<u>128,700</u>	<u>67,755</u>		
<b>Non-operating revenue (expense)</b>					
Interest income	115,554	71,300	250,000		
Interest expense	(276,467)	(200,000)	(317,755)		
Total Non-operating revenue (expense)	<u>(160,913)</u>	<u>(128,700)</u>	<u>(67,755)</u>	60,945	47.35%
Income before capital contributions	<u>538,539</u>	<u>-</u>	<u>-</u>		
<b>Capital contributions</b>					
Tap fees	559,464	350,000	450,000		
Capital cost recovery fees	7,284,182	2,538,810	2,742,510		
Total capital contributions	<u>7,843,646</u>	<u>2,888,810</u>	<u>3,192,510</u>	303,700	10.51%
Net change in net position	<u>\$ 8,382,185</u>	<u>\$ 2,888,810</u>	<u>\$ 3,192,510</u>		

NOTES:

**CITY OF POOLER, GEORGIA**

Water and Sewer Fund 2024 Budget Detail

	<u>2022 Actual</u>	<u>Amended 2023 Budget</u>	<u>Proposed 2024 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
<b>Operating revenues</b>					
Charges for services:					
Water charges	\$ 4,747,270	\$ 4,250,500	\$ 4,460,500	\$ 210,000	
Sewer charges	6,118,366	5,684,533	5,670,000	(14,533)	
Miscellaneous charges	137,422	116,500	126,500	10,000	
Total operating revenue	<u>11,003,058</u>	<u>10,051,533</u>	<u>10,257,000</u>	<u>205,467</u>	2.04%
<b>Operating expenses</b>					
4300 - Sewer and WWTP					
52 - Purchased services	2,341,064	1,977,950	2,137,665	159,715	
53 - Supplies	1,958,267	1,965,150	1,913,810	(51,340)	
55 - Interfund charges	206,773	263,215	287,500	24,285	
56 - Depreciation	1,408,824	1,500,000	1,500,000	-	
Total sewer and WWTP	<u>5,914,928</u>	<u>5,706,315</u>	<u>5,838,975</u>	<u>132,660</u>	2.32%
4400 - Water operations					
51 - Personnel services and benefits	687,297	820,645	800,395	(20,250)	
52 - Purchased services	739,196	560,020	668,520	108,500	
53 - Supplies	2,259,393	2,122,638	2,143,855	21,217	
55 - Interfund charges	222,805	263,215	287,500	24,285	
56 - Depreciation	479,987	450,000	450,000	-	
Total water operations	<u>4,388,678</u>	<u>4,216,518</u>	<u>4,350,270</u>	<u>133,752</u>	3.17%
Total operating expenses	<u>10,303,606</u>	<u>9,922,833</u>	<u>10,189,245</u>	<u>266,412</u>	2.68%
Operating income	<u>699,452</u>	<u>128,700</u>	<u>67,755</u>	<u>(60,945)</u>	
<b>Non-operating revenue (expense)</b>					
Interest income	115,554	71,300	250,000	178,700	
Interest expense	(276,467)	(200,000)	(317,755)	(117,755)	
Total Non-operating revenue (expense)	<u>(160,913)</u>	<u>(128,700)</u>	<u>(67,755)</u>	<u>60,945</u>	47.35%
Income before capital contributions	<u>538,539</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Capital contributions</b>					
Tap fees	559,464	350,000	450,000	100,000	
Capital cost recovery fees	7,284,182	2,538,810	2,742,510	203,700	
Total capital contributions	<u>7,843,646</u>	<u>2,888,810</u>	<u>3,192,510</u>	<u>303,700</u>	10.51%
Net change in net position	<u>\$ 8,382,185</u>	<u>\$ 2,888,810</u>	<u>\$ 3,192,510</u>	<u>\$ 303,700</u>	

NOTES:

1. Completion date for wastewater treatment plant expansion has been revised to December 2023
2. East Highway 80 12" water main replacement