



CITY *of* POOLER
— GEORGIA —

2025 Proposed City Budget



CITY *of* POOLER
— GEORGIA —

CITY OF POOLER, GEORGIA

2025 Proposed Budget

Table of Contents

	<u>PAGE</u>
2025 Budget Priorities and Issues.....	1
General Fund Proposed Budget Summary.....	2
General Fund Revenue.....	3
General Fund Expenditures:	
General Government.....	4
Municipal Court.....	5
Public Safety.....	6
Public Works.....	7
Health and Welfare.....	8
Recreation and Parks.....	9
Housing and Development.....	10
Debt Service.....	11
Other Financing Sources.....	12
Tree Fund Proposed Budget.....	13
Accommodation Excise Tax Fund Proposed Budget.....	14
SPLOST Fund Proposed Budget.....	15
Local Resources Capital Projects Fund Proposed Budget.....	16
Water and Sewer Fund Proposed Budget Summary.....	17
Water and Sewer Fund Proposed Budget Detail.....	18



CITY *of* POOLER
— GEORGIA —

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 \$22,681,115 and represent 41.0% of total annual expenditures.
- Medical insurance benefits increased approximately 9.38% and are included in the budget at \$2,732,637. Retirement benefits are budgeted at \$2,342,648 and represent an increase of 8.8% compared to last year.

Capital asset additions and replacements

- Approximately \$6.35 million invested in capital expenditures compared to \$3.16 million in 2024.

Assumptions

1. Local option sales tax (LOST) revenue is estimated to be comparable to the prior year's actual revenue and is budgeted at \$11.3 million. 2024 LOST revenue is currently up \$297 over the same period for 2023.
2. Total increase in the 2024 net property tax digest was 16.5%. Reassessment of existing real property accounted for 4.5% of the increase and new growth accounted for 12.0% of the increase.
3. The City's current millage rate is 3.780 mills. General property tax revenue is budgeted at \$13.8 million, a 5.6% increase over the prior year's original budget. One mill is equivalent to \$2.9 million.



CITY *of* POOLER
— GEORGIA —

CITY OF POOLER, GEORGIA

General Fund 2025 Budget Summary

	<u>2023 Actual</u>	<u>Amended 2024 Budget</u>	<u>Proposed 2025 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	<u>% Inc (Dec) Over Prior Year Budget</u>
Revenues					
Taxes	\$ 29,158,225	\$ 27,963,000	\$ 29,163,000	\$ 1,200,000	
Licenses and permits	1,482,321	1,225,000	1,429,000	204,000	
Intergovernmental	838,727	425,000	485,000	60,000	
Charges for services	4,213,155	3,714,000	4,035,000	321,000	
Fines and forfeitures	809,965	815,000	800,000	(15,000)	
Interest	637,853	320,000	400,000	80,000	
Contributions and donations	87,666	15,000	25,000	10,000	
Miscellaneous	177,370	73,000	72,660	(340)	
Total revenues	37,405,282	34,550,000	36,409,660	1,859,660	5.38%
Expenditures					
General government	4,031,063	4,839,735	5,626,985	787,250	
Judicial	512,483	500,335	481,455	(18,880)	
Public safety	14,817,116	16,296,645	17,242,740	946,095	
Public works	6,881,518	8,187,130	8,166,320	(20,810)	
Health and welfare	208,517	220,095	222,920	2,825	
Recreation and parks	2,005,933	2,304,595	2,306,307	1,712	
Housing and development	1,253,395	1,438,730	1,644,405	205,675	
Debt service	2,267,423	2,110,580	2,038,110	(72,470)	
Total expenditures	31,977,448	35,897,845	37,729,242	1,831,397	5.10%
Excess (deficiency) of revenues over (under) expenditures	<u>5,427,834</u>	<u>(1,347,845)</u>	<u>(1,319,582)</u>	<u>28,263</u>	
Other financing sources (uses)					
Interfund transfers in	1,498,076	1,375,000	1,375,000	-	
Damaged property recoveries	77,128	-	-	-	
Sale of surplus equipment	272,129	-	250,000	250,000	
General long-term debt issued	19,431	-	-	-	
Interfund transfers out	(1,667,114)	(3,144,460)	(6,352,160)	(3,207,700)	
Total other financing sources (uses)	<u>199,650</u>	<u>(1,769,460)</u>	<u>(4,727,160)</u>	<u>(2,957,700)</u>	-167.15%
Net change in fund balance	<u><u>\$ 5,627,484</u></u>	<u><u>\$ (3,117,305)</u></u>	<u><u>\$ (6,046,742)</u></u>	<u><u>\$ (2,929,437)</u></u>	

NOTES:

CITY OF POOLER, GEORGIA

General Fund Revenues

Account Description	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	\$ Inc (Dec) Over Prior Year Budget	
Taxes					
General property taxes	\$ 13,206,591	\$ 13,138,000	\$ 13,868,000	\$ 730,000	
General sales and use taxes	11,552,309	11,000,000	11,250,000	250,000	
Selective sales and use taxes	1,327,356	1,240,000	1,295,000	55,000	
Business taxes	3,022,245	2,565,000	2,730,000	165,000	
Penalties and interest	49,726	20,000	20,000	-	
Total tax revenue	29,158,227	27,963,000	29,163,000	1,200,000	4.29%
Licenses and permits					
Business licenses	371,128	373,000	384,000	11,000	
Other business license fees	54,185	35,000	45,000	10,000	
Zoning and land use permits	120,077	80,000	90,000	10,000	
Regulatory fees	936,931	737,000	910,000	173,000	
Total licenses and permits	1,482,321	1,225,000	1,429,000	204,000	16.65%
Intergovernmental revenue					
Federal government grants	355,925	-	-	-	
State government grants	276,926	250,000	300,000	50,000	
Local grants	205,876	175,000	185,000	10,000	
Total intergovernmental revenue	838,727	425,000	485,000	60,000	14.12%
Charges for services					
General government	1,376,123	1,202,000	1,136,000	(66,000)	
Public safety	108,634	15,000	30,000	15,000	
Sanitation	2,493,640	2,260,000	2,608,000	348,000	
Recreation	234,757	237,000	261,000	24,000	
Total charges for services	4,213,154	3,714,000	4,035,000	321,000	8.64%
Fines and forfeitures					
Court revenues	809,965	815,000	800,000	(15,000)	
Total fines and forfeitures	809,965	815,000	800,000	(15,000)	-1.84%
Investment income					
Interest income	637,853	320,000	400,000	80,000	
Total investment income	637,853	320,000	400,000	80,000	25.00%
Contributions and donations					
Contributions and donations	87,666	15,000	25,000	10,000	
Total contributions and donations	87,666	15,000	25,000	10,000	66.67%
Miscellaneous revenue					
Rents and royalties	145,423	72,000	72,660	660	
Other miscellaneous revenue	31,947	1,000	-	(1,000)	
Total miscellaneous revenue	177,370	73,000	72,660	(340)	-0.47%
Total general fund revenue	\$ 37,405,283	\$ 34,550,000	\$ 36,409,660	\$ 1,859,660	5.38%

CITY OF POOLER, GEORGIA

General Government

Account Description	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	\$ Inc (Dec) Over Prior Year Budget	
1000 - General government					
51 - Personnel services and benefits	\$ 2,095,372	\$ 2,260,580	\$ 2,578,650		
52 - Purchased services	1,655,962	2,002,690	2,527,065		
53 - Supplies	279,729	576,465	521,270		
Total general government	<u>\$ 4,031,063</u>	<u>\$ 4,839,735</u>	<u>\$ 5,626,985</u>	\$ 787,250	16.27%
1000 - General government					
1110 - City council	\$ 141,993	\$ 162,430	\$ 158,635		
1130 - City clerk	221,567	202,475	293,180		
1320 - City manager	618,704	490,180	439,515		
1510 - Financial administration	1,048,252	1,137,715	1,536,980		
1530 - Legal administration	150,551	151,000	151,000		
1535 - Information technology	582,694	714,935	676,715		
1540 - Human resources	376,823	387,495	481,945		
1555 - Risk management	381,008	410,000	470,800		
1565 - Government buildings	439,833	382,510	511,150		
1566 - Government buildings	4,714	725,595	823,065		
1595 - General administrative fees	64,924	75,400	84,000		
	<u>\$ 4,031,063</u>	<u>\$ 4,839,735</u>	<u>\$ 5,626,985</u>		

NOTES:

1. New positions – (1130) Communications Coordinator, (1510) Procurement Manager
2. (1510) Credit card fees have increased significantly compared to 2023.
3. (1565) The City began using a third-party landscaping service for the municipal complex grounds during the final months of 2023. The annual cost for these services was not included in the 2024 budget. The landscaping contract has been added to the 2025 proposed budget.

CITY OF POOLER, GEORGIA

Municipal Court

Account Description				\$ Inc (Dec)	
	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	Over Prior Year Budget	
2650 - Municipal Court					
51 - Personnel services and benefits	\$ 311,370	\$ 271,960	\$ 278,205		
52 - Purchased services	200,949	224,375	201,000		
53 - Supplies	164	4,000	2,250		
Total municipal court	\$ 512,483	\$ 500,335	\$ 481,455	\$ (18,880)	-3.77%

NOTES:

CITY OF POOLER, GEORGIA

Public Safety

Account Description	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	\$ Inc (Dec) Over Prior Year Budget	
3000 - Public Safety					
51 - Personnel services and benefits	\$ 12,335,571	\$ 13,603,080	\$ 14,743,180		
52 - Purchased services	781,359	1,140,000	1,046,560		
53 - Supplies	1,700,186	1,553,565	1,453,000		
Total public safety	<u>\$ 14,817,116</u>	<u>\$ 16,296,645</u>	<u>\$ 17,242,740</u>	\$ 946,095	5.81%
3000 - Public Safety					
3200 - Police Department	\$ 7,235,993	\$ 8,107,660	\$ 8,431,345		
3500 - Fire Department	7,581,123	8,188,985	8,811,395		
	<u>\$ 14,817,116</u>	<u>\$ 16,296,645</u>	<u>\$ 17,242,740</u>		

NOTES:

1. New position – (3200) Community Resource Officer

CITY OF POOLER, GEORGIA

Public Works

Account Description	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	\$ Inc (Dec) Over Prior Year Budget
4000 - Public Works				
51 - Personnel services and benefits	\$ 1,791,327	\$ 2,009,255	\$ 2,112,865	
52 - Purchased services	3,878,330	4,841,555	4,678,155	
53 - Supplies	1,211,861	1,336,320	1,375,300	
Total public works	<u>\$ 6,881,518</u>	<u>\$ 8,187,130</u>	<u>\$ 8,166,320</u>	\$ (20,810) -0.25%
4000 - Public Works				
4100 - Public Works Administration	\$ 687,320	\$ 893,880	\$ 868,235	
4200 - Roads and streets	2,685,618	3,247,305	3,000,840	
4250 - Storm drainage	769,528	1,018,350	1,255,795	
4251 - Canal maintenance	234,469	411,470	387,795	
4500 - Solid waste and recycling	2,086,370	2,139,800	2,194,540	
4900 - Fleet maintenance	418,213	476,325	459,115	
	<u>\$ 6,881,518</u>	<u>\$ 8,187,130</u>	<u>\$ 8,166,320</u>	

NOTES:

1. New position – (4900) Administrative Coordinator

CITY OF POOLER, GEORGIA

Health and Welfare

Account Description				\$ Inc (Dec)	
	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	Over Prior Year Budget	
5520 - Senior Citizens Center					
51 - Personnel services and benefits	\$ 123,187	\$ 124,025	\$ 130,600		
52 - Purchased services	45,037	47,200	40,300		
53 - Supplies	40,293	48,870	52,020		
Total senior citizens center	\$ 208,517	\$ 220,095	\$ 222,920	\$ 2,825	1.28%

NOTES:

CITY OF POOLER, GEORGIA

Recreation and Parks

Account Description	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	\$ Inc (Dec) Over Prior Year Budget	
6000 - Recreation and Parks					
51 - Personnel services and benefits	\$ 955,208	\$ 1,045,985	\$ 1,147,250		
52 - Purchased services	587,889	784,090	627,495		
53 - Supplies	462,836	474,520	531,562		
Total recreation and parks	<u>\$ 2,005,933</u>	<u>\$ 2,304,595</u>	<u>\$ 2,306,307</u>	\$ 1,712	0.07%
6000 - Recreation and Parks					
6100 - Recreation	\$ 1,228,047	\$ 1,302,765	\$ 1,384,652		
6220 - Parks	777,886	1,001,830	921,655		
	<u>\$ 2,005,933</u>	<u>\$ 2,304,595</u>	<u>\$ 2,306,307</u>		

NOTES:

CITY OF POOLER, GEORGIA

Housing and Development

Account Description	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	\$ Inc (Dec) Over Prior Year Budget	
7000 - Housing and Development					
51 - Personnel services and benefits	\$ 776,061	\$ 903,600	\$ 1,108,855		
52 - Purchased services	447,632	487,680	507,900		
53 - Supplies	29,702	47,450	27,650		
Total housing and development	<u>\$ 1,253,395</u>	<u>\$ 1,438,730</u>	<u>\$ 1,644,405</u>	\$ 205,675	14.30%
7000 - Housing and Development					
7200 - Inspections	\$ 406,740	\$ 450,240	\$ 470,925		
7410 - Planning and Zoning	695,027	813,220	930,590		
7420 - Code Enforcement	151,628	175,270	242,890		
	<u>\$ 1,253,395</u>	<u>\$ 1,438,730</u>	<u>\$ 1,644,405</u>		

NOTES:

1. New positions – (7410) City Planner; hired in November 2024, (7420) Code Enforcement Officer
2. New software subscription to monitor short-term rentals.

CITY OF POOLER, GEORGIA

Debt Service Expenditures

<u>Account Description</u>	<u>2023 Actual</u>	<u>Amended 2024 Budget</u>	<u>Proposed 2025 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
8000 - Debt Service					
58 - Debt Service	<u>\$ 2,267,423</u>	<u>\$ 2,110,580</u>	<u>\$ 2,038,110</u>	<u>\$ (72,470)</u>	-3.43%

<u>Debt Obligation</u>	<u>Start Date</u>	<u>End Date</u>	<u>Interest Rate</u>	<u>Balance 12/31/24</u>
Fire station no. 4	Feb-12	Mar-25	3.26%	\$ 969
Emergency radio equipment	Feb-23	Feb-27	2.76%	916,304
Fire breathing apparatus and tanks	Apr-17	Apr-27	3.08%	80,933
Municipal Complex	Jan-16	Jul-30	2.60%	8,240,000
(2) 2021 Pierce Enforcer pumpers	Mar-22	Mar-31	3.08%	929,376
				<u>\$ 10,167,582</u>

NOTES:

1. Management is not planning to incur new debt in 2025.

CITY OF POOLER, GEORGIA**Other Financing Sources (Uses)**

ACCOUNT DESCRIPTION	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	Inc (Dec) Over Prior Year Budget	
Other financing sources					
Interfund transfers in	\$ 1,498,076	\$ 1,375,000	\$ 1,375,000	\$ -	
Reimbursements for damaged property	77,128	-	-	-	
Proceeds of capital asset dispositions	272,129	-	250,000	250,000	
General long-term debt issued	19,431	-	-	-	
Other financing uses					
Interfund transfers out	(1,667,114)	(3,144,460)	(6,352,160)	(3,207,700)	
Total other financing sources (uses)	<u>\$ 199,650</u>	<u>\$ (1,769,460)</u>	<u>\$ (4,727,160)</u>	<u>\$ (2,957,700)</u>	-167.15%

NOTES:

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



CITY *of* POOLER
— GEORGIA —

CITY OF POOLER, GEORGIA

Tree Fund 2025 Budget

	<u>2023 Actual</u>	<u>Amended 2024 Budget</u>	<u>Proposed 2025 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
Revenues					
Private contributions and donations	\$ 484,650	\$ -	\$ -	\$ -	
Interest income	3,435	2,500	2,000	(500)	
Total revenues	<u>488,085</u>	<u>2,500</u>	<u>2,000</u>	<u>(500)</u>	-20.00%
Expenditures					
Parks	252,074	572,500	107,500	(465,000)	
Total expenditures	<u>252,074</u>	<u>572,500</u>	<u>107,500</u>	<u>(465,000)</u>	-81.22%
Excess (deficiency) of revenues over (under) expenditures	<u>236,011</u>	<u>(570,000)</u>	<u>(105,500)</u>	<u>464,500</u>	
Net change in fund balance	<u>\$ 236,011</u>	<u>\$ (570,000)</u>	<u>\$ (105,500)</u>	<u>\$ 464,500</u>	

NOTES:

1. Increased expenditures for maintenance of tree canopy in 2025.

CITY OF POOLER, GEORGIA**Accommodation Excise Tax Fund 2025 Budget**

	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	\$ Inc (Dec) Over Prior Year Budget	
Revenues					
Accommodations excise tax	\$ 2,996,153	\$ 2,750,000	\$ 2,750,000	\$ -	
Total revenues	<u>2,996,153</u>	<u>2,750,000</u>	<u>2,750,000</u>	<u>-</u>	0.00%
Expenditures					
Tourism	1,498,077	1,375,000	1,375,000	-	
Total expenditures	<u>1,498,077</u>	<u>1,375,000</u>	<u>1,375,000</u>	<u>-</u>	0.00%
Excess (deficiency) of revenues over (under) expenditures	<u>1,498,076</u>	<u>1,375,000</u>	<u>1,375,000</u>	<u>-</u>	
Other financing sources (uses)					
Interfund transfers out	(1,498,076)	(1,375,000)	(1,375,000)	-	0.00%
Total other financing sources (uses)	<u>(1,498,076)</u>	<u>(1,375,000)</u>	<u>(1,375,000)</u>	<u>-</u>	
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

NOTES:

CITY OF POOLER, GEORGIA

SPLOST Fund 2025 Budget

	<u>2023 Actual</u>	<u>Amended 2024 Budget</u>	<u>Proposed 2025 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
Revenue					
SPLOST	\$ 7,824,588	\$ 6,000,000	\$ 10,450,000	\$ 4,450,000	
Interest income	343,694	350,000	325,000	(25,000)	
Total revenue	<u>8,168,282</u>	<u>6,350,000</u>	<u>10,775,000</u>	<u>4,425,000</u>	69.69%
Expenditures					
Roads and streets	1,724,050	1,500,000	27,000,000	25,500,000	
Storm drainage	250,716	-	2,000,000	2,000,000	
Recreation	2,263,642	1,850,000	100,000	(1,750,000)	
Total expenditures	<u>4,238,408</u>	<u>3,350,000</u>	<u>29,100,000</u>	<u>25,750,000</u>	768.66%
Change in fund balance	<u>\$ 3,929,874</u>	<u>\$ 3,000,000</u>	<u>\$ (18,325,000)</u>	<u>\$ (21,325,000)</u>	

NOTES:

1. Current referendum (SPLOST VII) runs October 1, 2020, through September 30, 2026; estimated proceeds are \$46,000,000,
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	\$ 26,111,825	\$ 3,865,925	\$ 22,245,900
Pine Barren Road	3,000,000	-	3,000,000
Benton Boulevard	3,000,000	-	3,000,000
Pipemakers Canal	2,000,000	-	2,000,000
Rogers Street basketball courts	100,000	-	100,000
	<u>\$ 34,211,825</u>	<u>\$ 3,865,925</u>	<u>\$ 30,345,900</u>

CITY OF POOLER, GEORGIA

Local Resources Capital Projects Fund 2025 Budget

	<u>2023 Actual</u>	<u>Amended 2024 Budget</u>	<u>Proposed 2025 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	<u>% Inc (Dec) Over Prior Year Budget</u>
Inflows					
Transfers from other funds	\$ 1,667,114	\$ 3,144,460	\$ 6,352,160	\$ 3,207,700	
Total inflows	<u>1,667,114</u>	<u>3,144,460</u>	<u>6,352,160</u>	<u>3,207,700</u>	102.01%
Outflows					
General administration	603,373	131,500	2,175,870	2,044,370	
Public safety	314,928	809,000	2,637,000	1,828,000	
Public works	648,753	2,124,000	1,515,290	(608,710)	
Recreation	100,060	79,960	24,000	(55,960)	
Total outflows	<u>1,667,114</u>	<u>3,144,460</u>	<u>6,352,160</u>	<u>3,207,700</u>	102.01%
Change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

NOTES:

General administration:

Vehicle	\$ 62,805	\$ 92,000	\$ -
Computer equipment/software	14,968	-	139,870
Other equipment	-	39,500	10,000
Land, buildings and improvements	525,600	-	2,026,000
	<u>603,373</u>	<u>131,500</u>	<u>2,175,870</u>

Public safety:

Vehicle(s)	47,145	399,000	602,000
Fire trucks	267,783	-	2,035,000
Other equipment	-	410,000	-
	<u>314,928</u>	<u>809,000</u>	<u>2,637,000</u>

Public works:

Street and road projects	554,990	1,925,000	1,196,940
Drainage and canal improvements	-	-	208,850
Buildings	80,075	26,000	-
Vehicle(s)	-	45,000	-
Other equipment	13,688	128,000	109,500
	<u>648,753</u>	<u>2,124,000</u>	<u>1,515,290</u>

Recreation:

Other equipment	100,060	79,960	24,000
	<u>100,060</u>	<u>79,960</u>	<u>24,000</u>

Totals	<u>\$ 1,667,114</u>	<u>\$ 3,144,460</u>	<u>\$ 6,352,160</u>
---------------	---------------------	---------------------	---------------------

CITY OF POOLER, GEORGIA**Water and Sewer Fund 2025 Budget Summary**

	<u>2023 Actual</u>	<u>Amended 2024 Budget</u>	<u>Proposed 2025 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
Operating revenues					
Charges for services	\$ 11,984,603	\$ 9,704,135	\$ 11,070,230		
Total operating revenues	<u>11,984,603</u>	<u>9,704,135</u>	<u>11,070,230</u>	\$ 1,366,095	14.08%
Operating expenses					
Sewer and WWTP	6,539,458	5,286,110	6,361,945		
Water	4,653,682	4,350,270	4,882,910		
Total operating expenses	<u>11,193,140</u>	<u>9,636,380</u>	<u>11,244,855</u>	1,608,475	16.69%
Operating income	<u>791,463</u>	<u>67,755</u>	<u>(174,625)</u>		
Non-operating revenue (expense)					
Interest income	481,230	250,000	300,000		
Interest expense	(340,266)	(317,755)	(125,375)		
Total Non-operating revenue (expense)	<u>140,964</u>	<u>(67,755)</u>	<u>174,625</u>	242,380	357.73%
Income before capital contributions	<u>932,427</u>	<u>-</u>	<u>-</u>		
Capital contributions					
Tap fees	840,710	450,000	600,000		
Capital cost recovery fees	5,020,566	2,742,510	2,518,600		
Transfers in	9,609,445	-	-		
Total capital contributions	<u>15,470,721</u>	<u>3,192,510</u>	<u>3,118,600</u>	(73,910)	-2.32%
Net change in net position	<u>\$ 16,403,148</u>	<u>\$ 3,192,510</u>	<u>\$ 3,118,600</u>		

NOTES:

CITY OF POOLER, GEORGIA

Water and Sewer Fund 2025 Budget Detail

	<u>2023 Actual</u>	<u>Amended 2024 Budget</u>	<u>Proposed 2025 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
Operating revenues					
Charges for services:					
Water charges	\$ 5,281,788	\$ 4,460,500	\$ 5,032,000	\$ 571,500	
Sewer charges	6,484,006	5,117,135	5,886,785	769,650	
Miscellaneous charges	218,809	126,500	151,445	24,945	
Total operating revenue	<u>11,984,603</u>	<u>9,704,135</u>	<u>11,070,230</u>	<u>1,366,095</u>	14.08%
Operating expenses					
4300 - Sewer and WWTP					
52 - Purchased services	2,554,413	1,584,800	2,422,955	838,155	
53 - Supplies	2,294,716	1,913,810	2,163,990	250,180	
55 - Interfund charges	237,654	287,500	275,000	(12,500)	
56 - Depreciation	1,452,675	1,500,000	1,500,000	-	
Total sewer and WWTP	<u>6,539,458</u>	<u>5,286,110</u>	<u>6,361,945</u>	<u>1,075,835</u>	20.35%
4400 - Water operations					
51 - Personnel services and benefits	739,251	800,395	784,270	(16,125)	
52 - Purchased services	603,003	668,520	912,895	244,375	
53 - Supplies	2,574,981	2,143,855	2,460,745	316,890	
55 - Interfund charges	268,414	287,500	275,000	(12,500)	
56 - Depreciation	468,033	450,000	450,000	-	
Total water operations	<u>4,653,682</u>	<u>4,350,270</u>	<u>4,882,910</u>	<u>532,640</u>	12.24%
Total operating expenses	<u>11,193,140</u>	<u>9,636,380</u>	<u>11,244,855</u>	<u>1,608,475</u>	16.69%
Operating income	<u>791,463</u>	<u>67,755</u>	<u>(174,625)</u>	<u>(242,380)</u>	
Non-operating revenue (expense)					
Interest income	481,230	250,000	300,000	50,000	
Interest expense	(340,266)	(317,755)	(125,375)	192,380	
Total Non-operating revenue (expense)	<u>140,964</u>	<u>(67,755)</u>	<u>174,625</u>	<u>242,380</u>	357.73%
Income before capital contributions	<u>932,427</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Capital contributions and transfers					
Tap fees	840,710	450,000	600,000	150,000	
Capital cost recovery fees	5,020,566	2,742,510	2,518,600	(223,910)	
Transfers in	9,609,445	-	-	-	
Total capital contributions	<u>15,470,721</u>	<u>3,192,510</u>	<u>3,118,600</u>	<u>(73,910)</u>	-2.32%
Net change in net position	<u>\$16,403,148</u>	<u>\$ 3,192,510</u>	<u>\$ 3,118,600</u>	<u>\$ (73,910)</u>	

NOTES:

1. Completion date for wastewater treatment plant expansion has been delayed too early in the first quarter of 2025.
2. East Highway 80 12" water main replacement