CITY of POOLER
GEORGIA

City Council Workshop

FY2025 & FY2026 BUDGETS

CHRIS LIGHTLE, CFO
HEATH LLOYD, CM

Agenda

- 2025 Fiscal Priorities and Funding Review
- 2025 Fiscal Year Update and Current Status
- 2026 Fiscal Priorities and Concerns
- 2026 Fiscal Year Council Priorities and Funding

CITY OF POOLER, GEORGIA
2025 Budget Priorities and Issues

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

General Fund 2025 Budget Summary

	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	$ Inc (Dec) Over Prior Year Budget	% Inc (Dec) Over Prior Year Budget
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	5,427,834	(1,347,845)	(1,319,582)	28,263	
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)	199,650	(1,769,460)	(4,727,160)	(2,957,700)	-167.15%
Net change in fund balance	$ 5,627,484	$ (3,117,305)	$ (6,046,742)	$ (2,929,437)	

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	
Penatlies 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 premits	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%
Miscellaeous 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

SPLOST Fund 2025 Budget

	2023 Actual	Amended 2024 Budget	Proposed 2025 Budget	$ Inc (Dec) Over Prior Year Budget	
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	8,168,282	6,350,000	10,775,000	4,425,000	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	4,238,408	3,350,000	29,100,000	25,750,000	768.66%
Change in fund balance	$ 3,929,874	$ 3,000,000	$ (18,325,000)	$ (21,325,000)	

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:

	Project Commitment	Project Expenditures	Remaining Commitment
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
	$ 34,211,825	$ 3,865,925	$ 30,345,900

CITY OF POOLER, GEORGIA

Debt Service Expenditures

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

Debt Obligation	Start Date	End Date	Interest Rate	Balance 12/31/24
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
				$ 10,167,582

NOTES:

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

FY2025 - 2% Efficiency Target

A 2% efficiency reduction target, equating to approximately $445,200, was established for the FY2025 budget.

This target was set *outside* of any personnel-related cuts.

Total Realized or Secured Savings:

- Atlantic Waste Contract Adjustment: $25,000
- Waste Water Treatment Plant Sludge Hauling: $24,000
- EOM Contract Adjustment: $289,100
- McGraley Contract Adjustment: $48,700
- Municipal Complex Landscape and Grounds Contract:$68,800

Cumulative Estimated Savings: $455,600

FY2025 YTD Comparison

CITY OF POOLER, GEORGIA
FUND 100 - GENERAL FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (UNAUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025 AND 2024

	2025	2024		
REVENUES				
Taxes	$17,708,083.33	$16,471,063.09		
Licenses and permits	1,438,033.90	1,656,185.86		
Intergovernmental	922,298.44	976,005.54		
Charges for services	2,459,910.76	2,487,246.42		
Fines and forfeitures	436,433.99	539,058.99		
Investment earnings	416,654.58	530,596.56		
Contributions and donations	193,710.77	43,745.23		
Miscellaneous	60,307.77	96,685.09		
Total revenues	23,635,433.54	22,800,586.78	834,846.76	3.66%
EXPENDITURES				
Current				
General government	3,674,311.28	3,368,816.44		
Judicial	322,016.51	304,103.20		
Public safety	12,691,025.92	11,201,816.93		
Public works	5,421,432.88	5,104,865.95		
Health and welfare	143,840.33	146,120.62		
Culture and recreation	1,658,648.77	1,557,923.23		
Housing and development	1,067,898.72	906,384.69		
Debt service				
Principal	1,757,811.22	1,769,374.47		
Interest	269,730.38	316,030.72		
Total expenditures	27,006,716.01	24,675,436.25	2,331,279.76	9.45%
Excess (deficiency) of revenues over (under) expenditures	(3,371,282.47)	(1,874,849.47)	(1,496,433.00)	79.82%
OTHER FINANCING SOURCES (USES)				
Transfers in	1,202,784.95	997,714.07		
Transfers out	(4,739,205.49)	(2,712,136.61)		
Sale of general capital assets	250,000.00	260,057.40		
Insurance recoveries	223,726.49	29,128.52		
Total other financing sources (uses)	(3,062,694.05)	(1,425,236.62)	(1,637,457.43)	-114.89%
Net changes in fund balances	(6,433,976.52)	(3,300,086.09)		
Fund balances at beginning of year	44,438,455.18	38,919,239.75		
Fund balances at end of year	$38,004,478.66	$35,619,153.66		

Note: At September 30, 2025, the General Fund is about 4% under budget. For the same period in 2024 the General Fund was about 6% under budget.

FY2026 Budgetary Priorities, Concerns, and Assumptions

Priorities:

- Continuing to fund infrastructure projects throughout the City (i.e., roads and drainage)
- Council priorities identified during fall retreat

Concerns:

- Inflation has been going down, but prices are still increasing, and the pace of decrease has been uneven. The annual inflation rate was 2.9% for the 12 months ending August 31, 2025.
- Group health insurance premiums are increasing 15.3% or approximately $462,000
- Retirement contributions are increasing 8.4% or approximately $196,000
- General liability insurance is 10.0% or approximately $50,000

Assumptions:

- Increase in property tax digest estimated to be 9.4% adding approximately $1.2 million in revenue vs 2025
- Millage rate to remain stable at 4.197 mills
- Electric franchise tax estimated to be $2.5 million (was budgeted at $2.0 million in 2025)
- Insurance premium taxes estimated to be $2.5 million (was budgeted at $2.2 million in 2025)
- Local Option Sales Tax {LOST) revenue expected to be down $235,000 (2%) vs 2025 actual
- Title Ad Valorem Tax revenue anticipated to be down $110,000 (6%) vs 2025 actual

Funds

CITY OF POOLER FUNDS

Governmental Funds

- Fund 100 General Fund (Major Fund)
- Special Revenue Funds
  - Fund 201 Tree Fund
  - Fund 210 Forfeiture Fund
  - Fund 275 Accommodation Excise Tax Fund
- Capital Funds
  - Fund 320 SPLOST Fund (Major Fund)
  - Fund 350 Local Resources Fund

Proprietary Funds

- Enterprise Fund
  - Fund 505 Water and Sewer Fund (Major Fund)
- Internal Service
  - Fund 6XX Group Health
  - Fund 6XX Fleet Management

Fiduciary Funds

- Custodial Funds
  - Fund 745 Municipal Court Fund
  - Fund 746 Seizure Fund (Reported in the ACFR)

MAJOR FUND DESCRIPTIONS

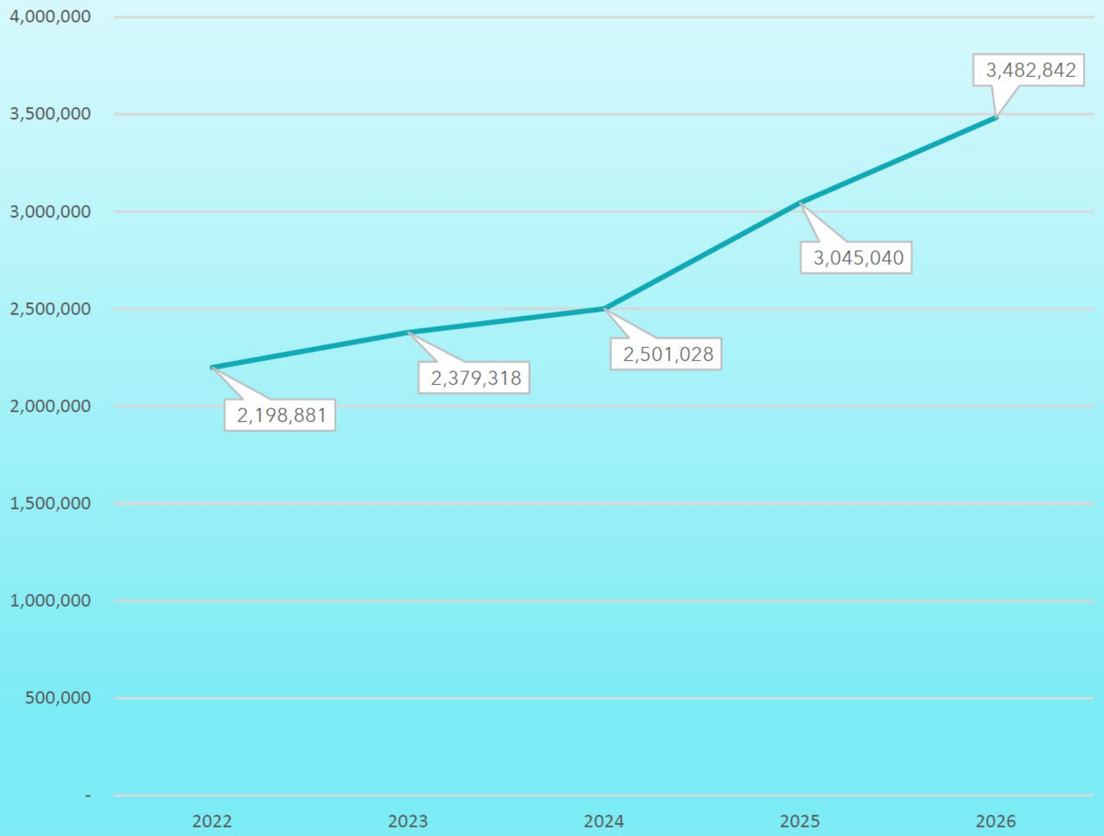
The General Fund – the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Special Purpose Local Option Sales Tax Fund – used to account for SPLOST revenue and related capital expenditures.

The Water and Sewer Fund – used to account for the revenues and expenses of the City's water and sewer system.

FY2022-2026 Insurance Contributions

GROUP INSURANCE PREMIUMS



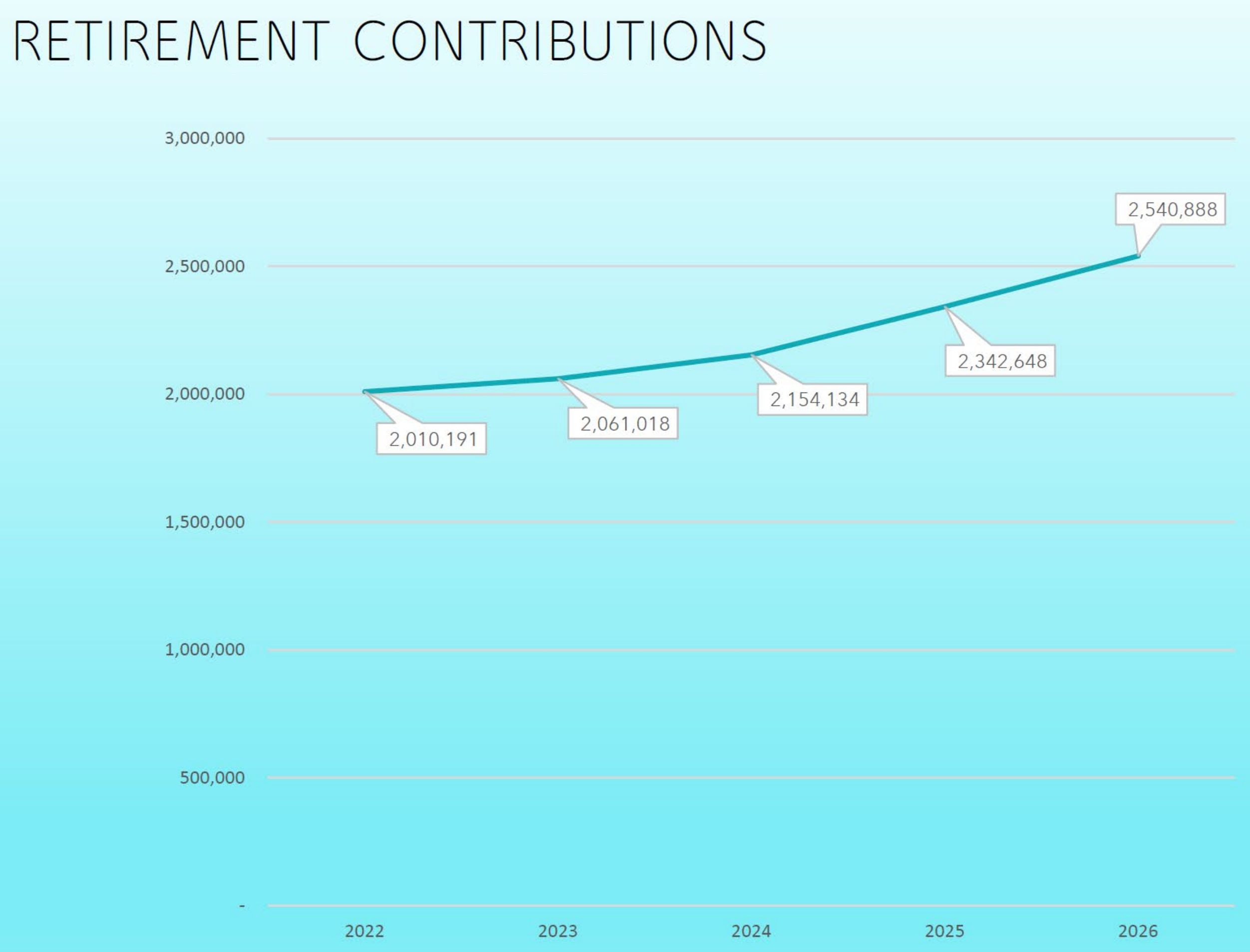
Concerns:

- Current year increase negotiated down from $1,031,200 (33.4%) to $437,800 (14.4%)
- Over the last five years premiums have increased $1,283,961 (58.4%)

Solutions:

- Self-fund health insurance premiums
  - Data to understand and manage health concerns
  - Stop-loss insurance to limit the city's financial liability
- Share future increases with employees using cost-sharing strategies

FY2022-2026 Retirement Contributions



Concerns:

- Current year increase is $198,000 (8.5%)
- Over the last five years contributions have increased $530,700 (26.4%)

Solutions:

- Adjust benefit and contribution levels for new employees
- Plan modifications

FY2022-2026 Liability Insurance

GENERAL LIABILITY INSURANCE

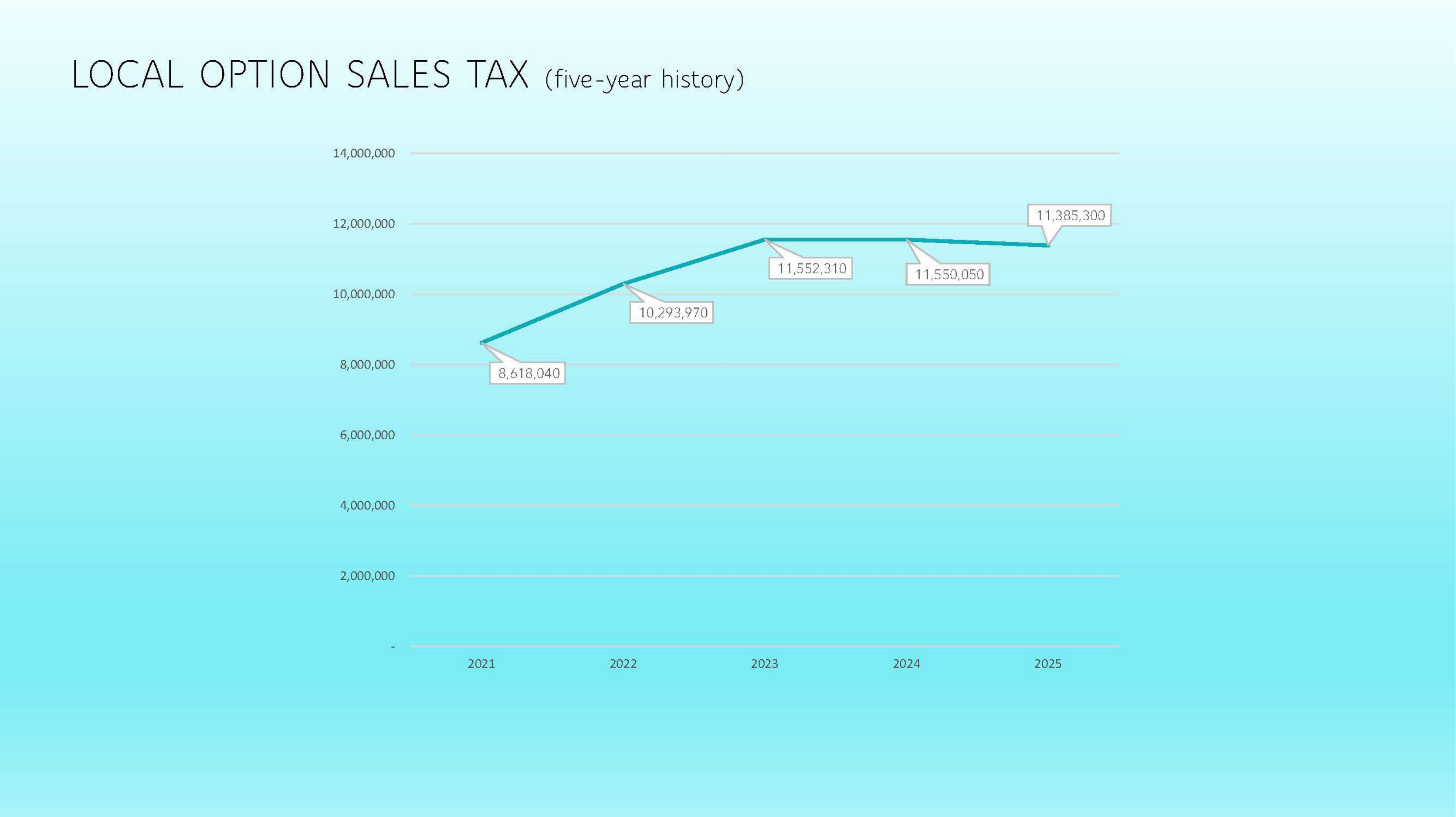
Concerns:

- Current year estimated premium increase is $50,000 (10.0%)
- Over the last five years premiums have increased $224,100 (68.6%)

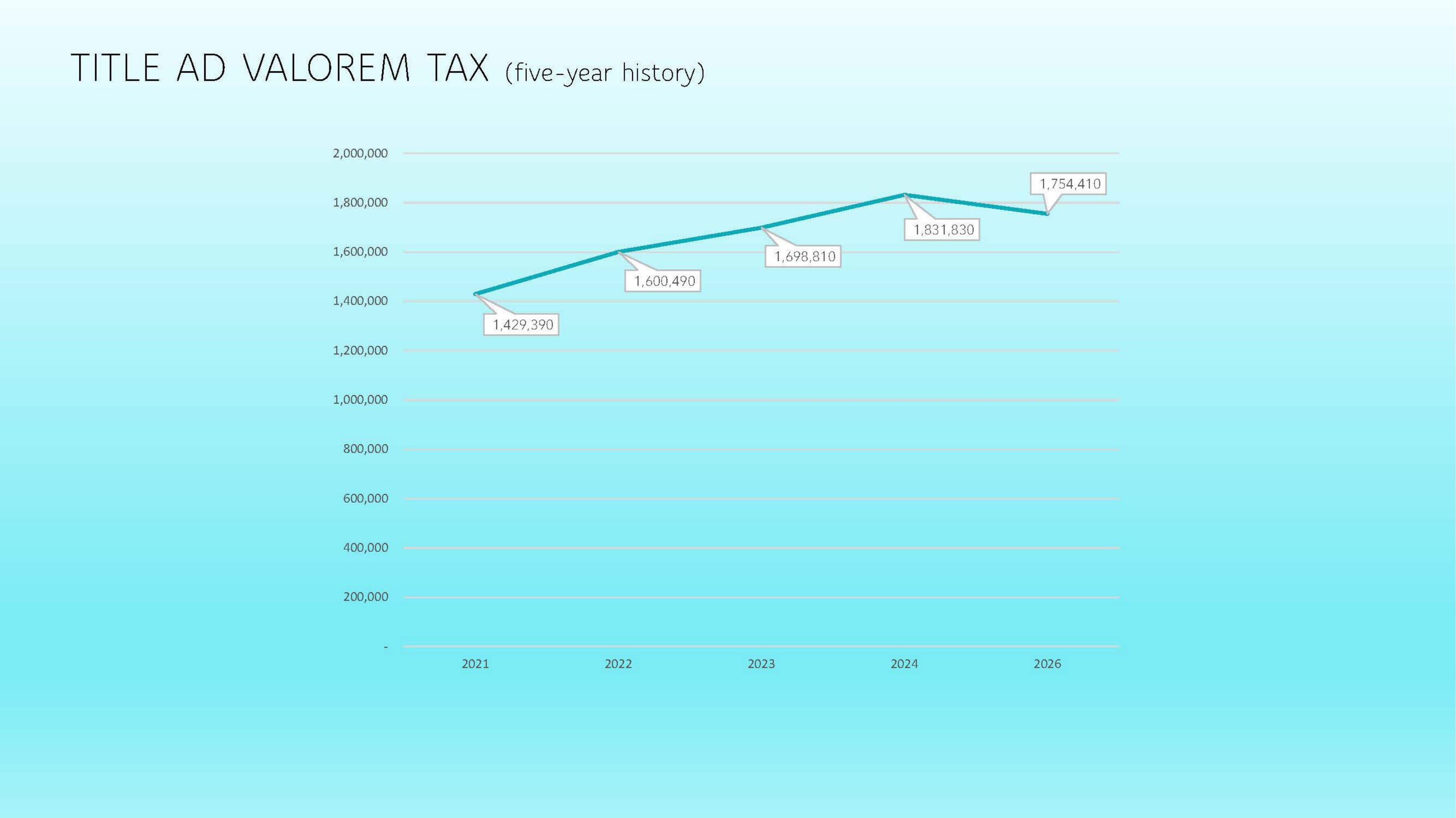
Solutions:

- Shop liability insurance coverage
- Provide employee training as part of a risk management strategy

FY2021-2025 Local Option Sales Tax

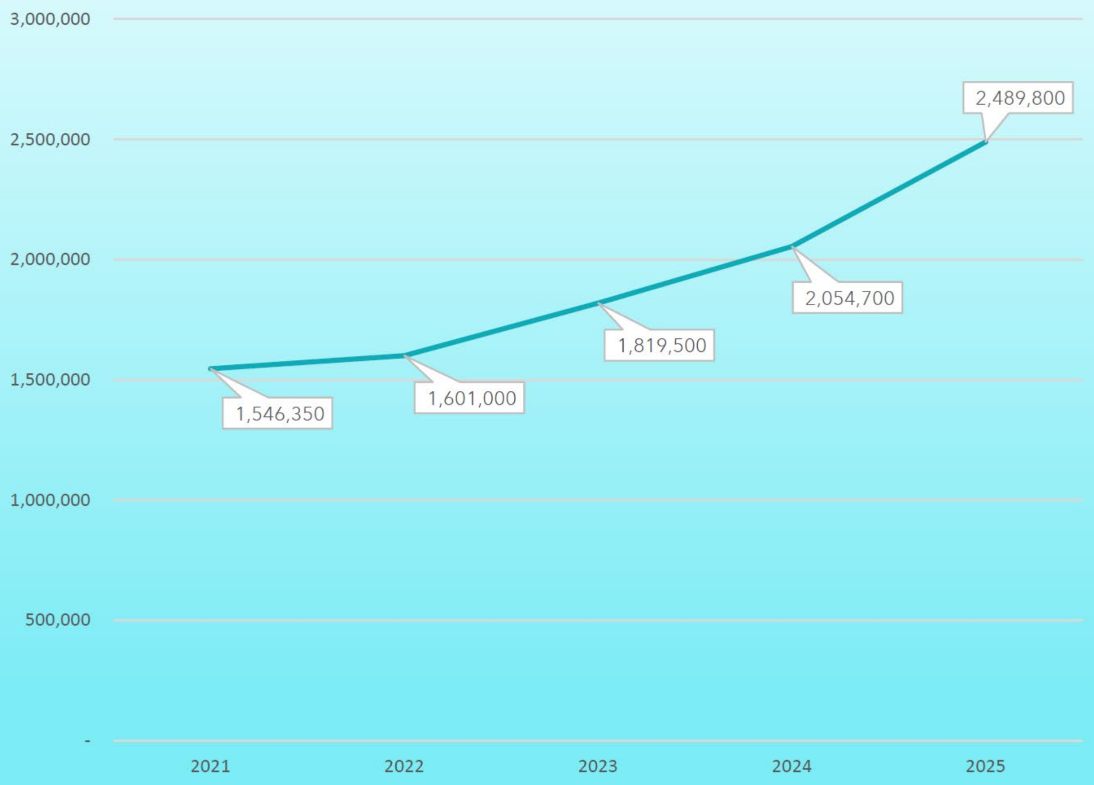


FY2021-2025 Title Ad Valorem Tax



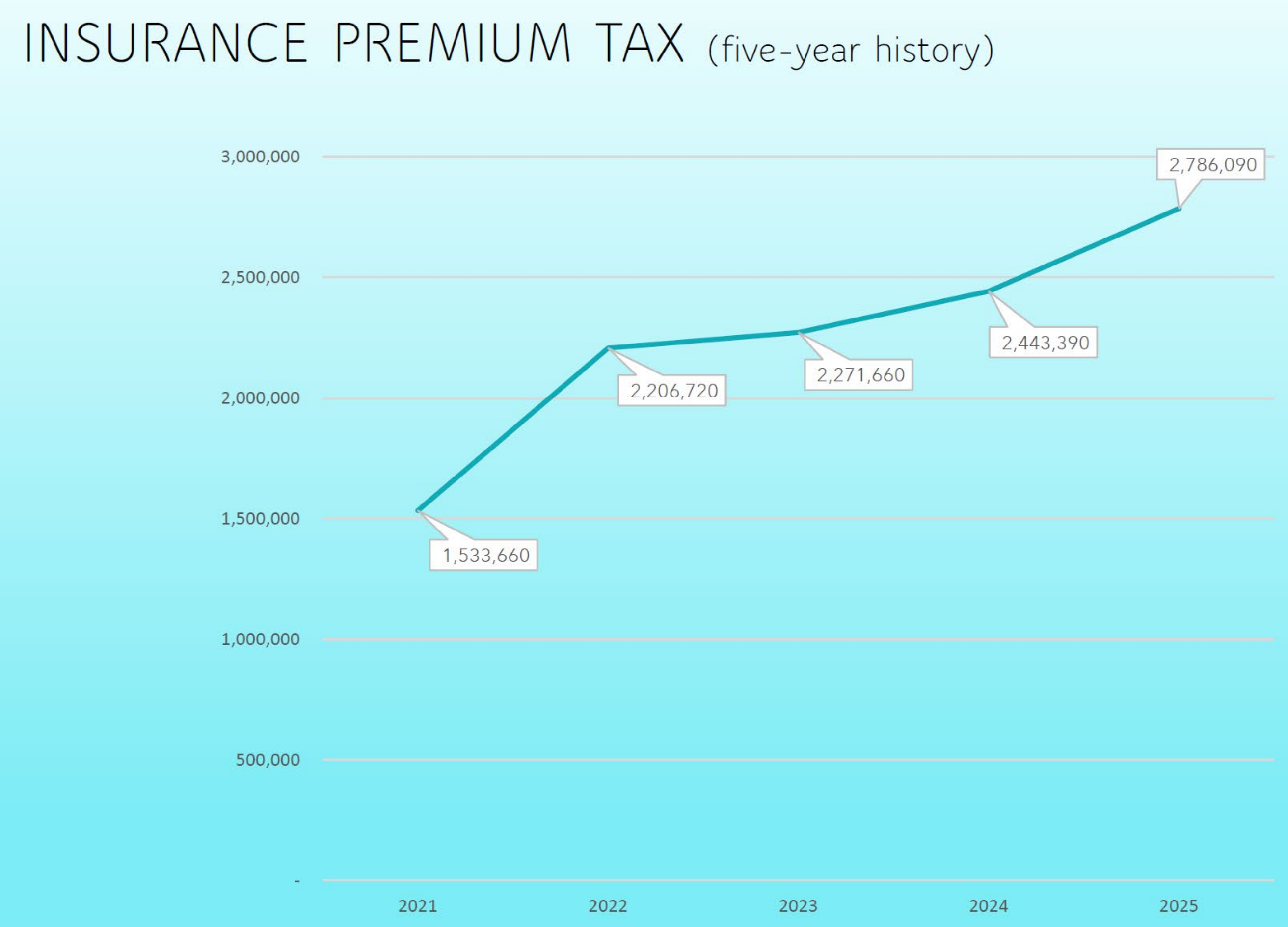
FY2021-2025 Electric Franchise Tax

ELECTRIC FRANCHISE TAX (five-year history)



- Increased $435,100 (21.2%) in 2025 vs 2024
- Included in the 2026 budget at $2.5 million vs $2.0 million in the 2025 budget

FY2021-2025 Insurance Premium Tax



- Increased $342,700 (14.0%) in 2025 vs 2024
- Included in the 2026 budget at $2.5 million vs $2.2 million in the 2025 budget

CITY COUNCIL PRIORITIES

CITY COUNCIL RETREAT – PRIORITIES REPORT

Monday, September 15, 2025 | 3:00 p.m.

Pooler City Hall | 100 US Highway 80 SW, Pooler, GA 31322

I. TERM PRIORITIES

A. Long-Term/Through 2027 and Beyond

- Recreation: Four Bball Courts, Five Softball Fields, Six Flex Fields x 5
- Library Reconsideration x 5
- Public Safety/Preparing for Growth x 4
- Greenspace x 4
- Community Events x 4
- Drainage Plan x 3
- Grant Programming and Funding x 3
- Pine Barren (RS – PP) x 3
- CM/Mayor Assistant x 3
- Modernized, Family-Friendly Parks & Recreation Planning x 2
- Implement Committees/Councils (Senior, Arts, Ethics, Youth, Env.) x 2
- Godley Station Roundabout (T&H) x 2
- Dog Mayor x 2
- DA/DDA Plan and Funding Mechanism(s) x 2
- Annexation Plan x 2
- Charter Rewrite x 2
- Home Rule Charter x 1
- Library Construction
- UDO
- Districts
- Hi-Lo Trail Funding & Execution
- Citywide Transit Study Prior to TSPLOST

2027 & Beyond Priorities

LONG-TERM COUNCIL PRIORITIES CONSIDERED FOR 2026 FUNDING

GENERAL ADMINISTRATION

Implementation of councils / committees

Youth Council, Senior Council

City Manager / Mayor Assistant

Assistant to the City Manager Position (in lieu of administrative assistant) and a part time assistant for Mayor when needed

Grant programming and funding

Fund a contract for grant writing services for the City

PUBLIC SAFETY

Vehicles

Update one-third of the police fleet

Fire heavy duty rescue engine (SPLOST)

PUBLIC WORKS

Pine Barren Road improvements

Rogers Street to Pooler Parkway (SPLOST)

Drainage Plan

Fund modeling efforts for Hardin Canal Basin

Color Legend:

Received a score of 5

Received a score of 4

Received a score of 3

Received a score of 2

2027 & Beyond Priorities

LONG-TERM COUNCIL PRIORITIES CONSIDERED FOR 2026 FUNDING

RECREATION

- Four basketball courts (SPLOST)
- Five softball fields (SPLOST)
- Six flex fields (SPLOST)
- City sponsored community events
- Recreational planning

PARKS

- Greenspace acquisition
  - *Purchase and protection of greenspace within the city*
- Modernized, family-friendly parks
  - *Fund improvements for playground equipment*

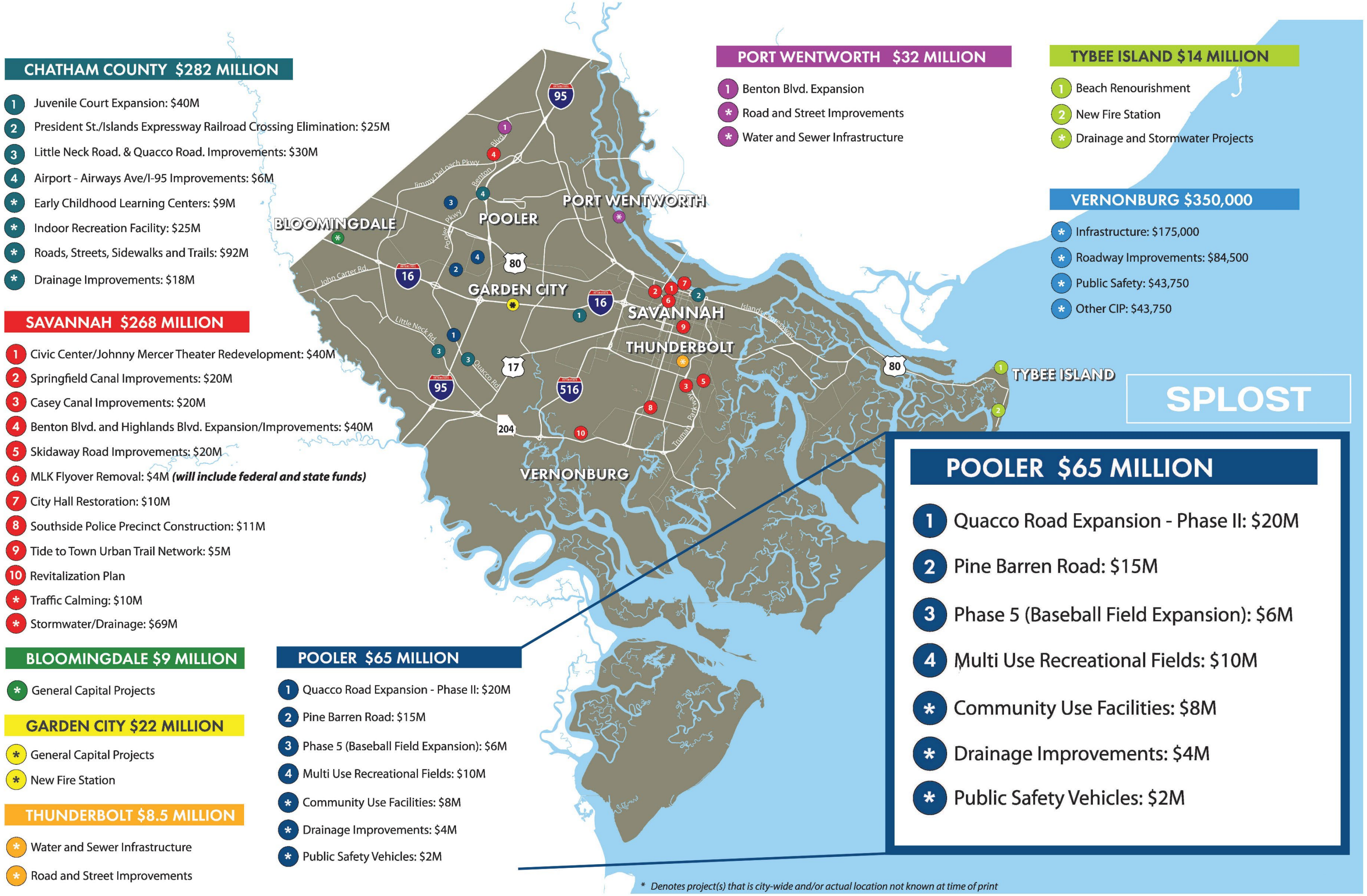
PLANNING AND DEVELOPMENT

- Downtown Development Authority (DDA) startup

Color Legend:

- Received a score of 5
- Received a score of 4
- Received a score of 3
- Received a score of 2

SPLOST 8 - Countywide Overview



Public Safety:
Preparing for Growth - Allocate $3.8M

Key Points
- Recruitment/Retention
- Equipment

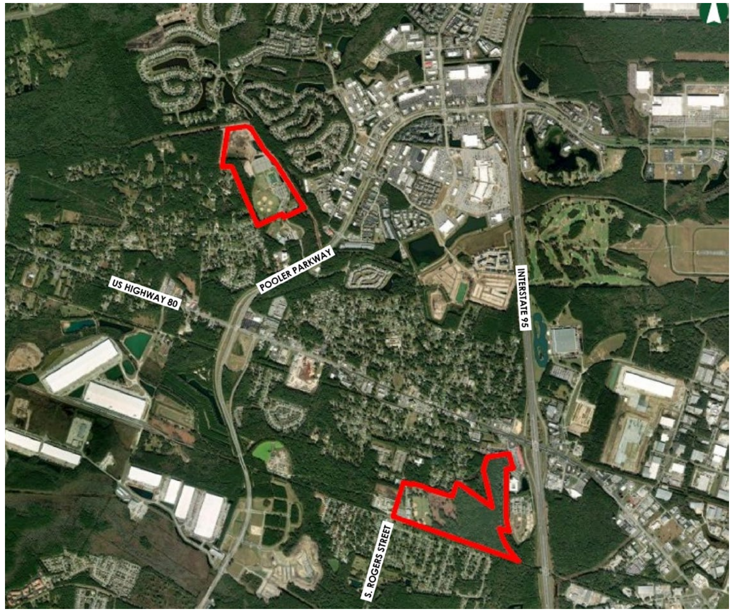
Greenspace - Allocate $250K

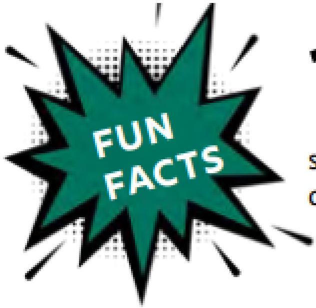
Key Points

- 200 + acres in the form of recreation spaces
- 11.5 sq. miles of wetlands

Recreation Properties

1. *Pooler Recreation Complex*
   200 Preston Stokes Drive
2. *Pooler Recreation Park*
   900 South Rogers Street





11.5

square miles of land in Pooler are classified as wetland

Community Events - Allocate $200K

Key Points

- Need to build on our existing community events
- Need partners to collaborate with the City on community events

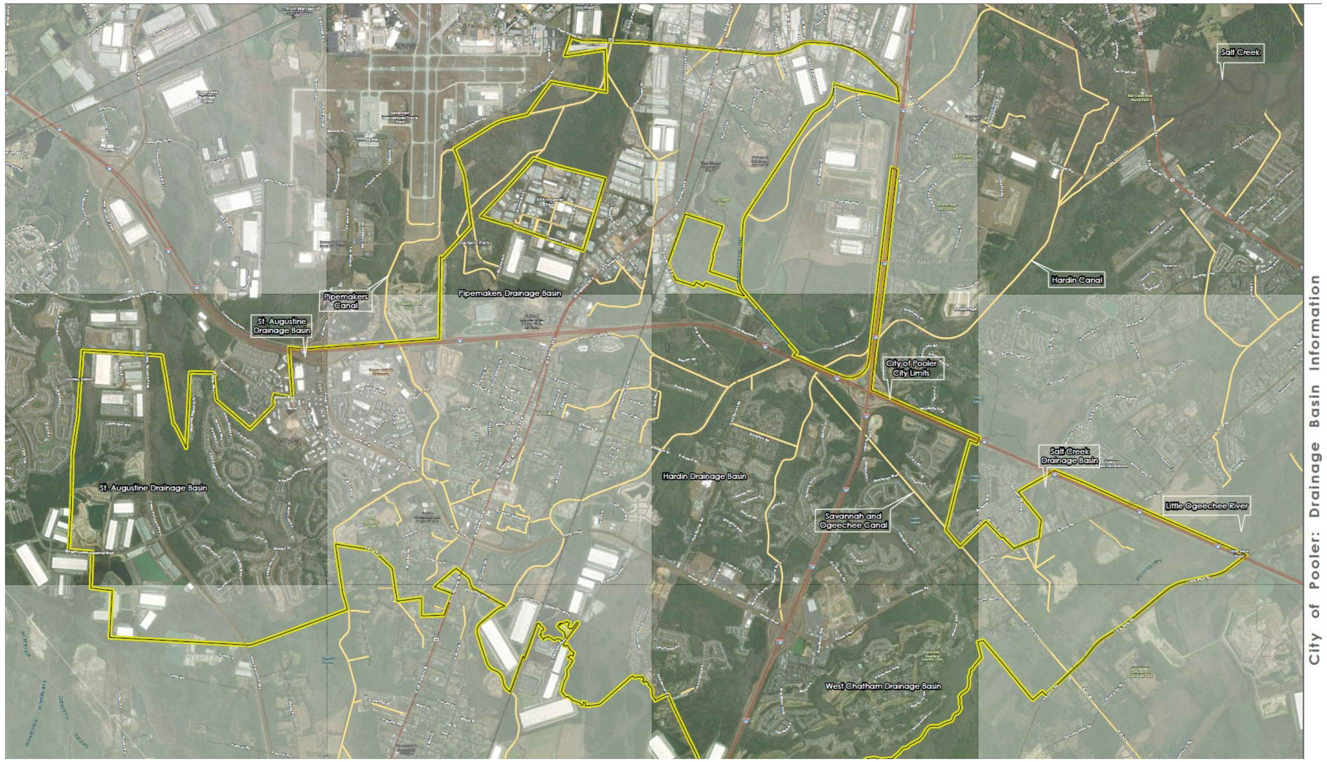
Drainage Plans – Allocate $500K

Key Points

- Identified our 5 Drainage Basins
- Modeling

Drainage Basins

1. *St. Augustine*
2. *Pipemakers*
3. *Hardin*
4. *Salt Creek*
5. *West Chatham*



Grant Programming and Funding – Allocate $100K

Key Points

- City Pursed 18 Grants in FY 2025
- Capacity Concerns

Grant Name	Grantor/Agency	Amount Requested	Amount Awarded	Status
Coastal Incentive Grant	Georgia Department of Natural Resources	$ 80,000.00		Declined
GRPA New Initiative Grant	GA Recreation and Parks Association	$ 1,000.00	$ 1,000.00	Approved
Land Water Conservation Fund	National Park Service	$ 500,000.00	$ 250,000.00	Approved
Safe Streets and Roads for All (SS4A)	US Department of Transportation	$ 300,000.00		Under Review
Arthur M. Blank Foundation	GA Recreation and Park Association		$ 1,308.00	Awarded
2024 Assistance to Firefighters Grant	FEMA (Assistance to Firefighters Grant)	$ 171,349.00		Declined
2025 Pre-Hospital Trauma Life Support	GEMSA (Georgia EMS Association)	$ 7,794.66	$ 7,794.66	Awarded
	GEMSA	$ 1,000.00	$ 1,000.00	Awarded
Georgia Trauma Commission Bleeding Control Kit Program	Georgia Trauma Commission	$ 750.00	$ 750.00	Awarded
	GEMSA	$ 3,000.00	$ 3,000.00	Awarded
	DHS/FEMA (AFFIRM) class	$ 3,500.00	$ 3,500.00	Awarded
	GEMA State Homeland Security	$ 45,000.00		Declined
	Georgia Trauma Commission/GEMSA	$ 4,472.00		Under Review
T-Mobile Home Town Grant	T-Mobile	$ 50,000.00		Declined
Blank Foundation Equipment Grant	GRPA/Atlanta United/Blank Foundation	$ 1,308.00	$ 1,308.00	Approved
USTA Facility Assistance Grant	USTA Georgia	$ 5,000.00	$ 5,000.00	Approved
Govenor Office of Highway Safety	High Visibility Enforcement Grant		$ 34,313.60	Approved
Georgia Trauma Commission Bleeding Control Kit Program	Georgia Trauma Commission	$ 2,199.20	$ 2,199.20	Approved

Modernized, Family-Friendly Parks & Recreation Planning - Allocate $400K

Key Points

- We currently facility assessments
- Equipment replacement funding will be a priority (CIP)

Downtown Development Authority - Allocate $150K

Key Points

Main Street Master Plan was adopted unanimously on December 18, 2023

I. Adoption of the Main Street Master Plan

Assistant City Manager Matthew Saxon presented the plan consideration. City Planner Brian Crooks reported on the process and outcome. Councilmember Aaron Higgins moved to adopt the Main Street Master Plan.

Motion to Approve; PASSED (UNANIMOUS)
MOVER: Higgins
SECONDER: Daniel
AYES: Black, Daniel, Higgins, Wall, Wilcher, Williams
NAYS:

Implementation of Councils/Committees - Allocate $100K

Key Points

- Support for the City of Pooler's first ever Youth Council (Need identified in 2040 Comp Plan)
- Support for the City of Pooler's first ever Senior Council (Challenge identified in 2040 Comp Plan)

Intergovernmental Coordination

	STRATEGY	ANNUAL TIMELINE	LEAD PARTNER	FUNDING SOURCE	COST ESTIMATE
IC.1	Explore ways to improve coordination with other agencies such as BOE, GDOT, DCA, EPD	2024-2026	Administration	General Fund	Staff Time
IC.2	Institute a youth council program to promote mentorship programs between employers and students to prepare students for employment and promote upward mobility	2024-2026	Administration	General Fund	Staff Time
IC.3	Promote existing available social services res agencies within the County to assist residen services (ex. mental illness, housing, homele PD and Fire staff crisis intervention training information on resources within Chatham Co Shelter, etc.)				
IC.4	Establish a process for sharing common pop with the county and adjacent municipalities, decision-making boards to ensure consistent services decisions				
IC.5	Explore ways to coordinate and share land u development proposals with adjacent comm near mutual boundaries				

Aging & Multi-Family

The median age of Pooler residents is 37.3, which is slightly older than the rest of the county. As the aging populations rises, housing needs will change. While there are senior living and retirement communities, new developments should focus on age conscious designs.

One major factor in determining the future need of the various housing quantities and types available is the age distribution of our future population. Age is a major determinant in housing choice because populations within a given age group tend to share various characteristics and needs. Individuals in their early twenties are more likely to rent an apartment than buy a house because younger residents tend to have more limited financial resources than an older population, and twenty-somethings also tend to move more often. Individuals and families in their working years are likely to choose to live in single-family homes because they are likely to be raising children and want more space to raise a family. People who are retired may opt for a simpler lifestyle, which often involves selling their single-family home and moving into a townhouse, garden apartment, or other type of multi-family unit. An area's age distribution, along with its wealth and cultural characteristics, is therefore a major factor in determining the associated demand for various types of housing units.

Trends are showing us that the U.S. population is living longer as the "Baby Boomer" generation approaches retirement In the U.S., some also called "Generation Xers" the "baby bust" generation because of the drop in the birth rate following the baby boom. This nationwide aging trend is even more pronounced in the South, which continues to be a retirement destination. The local effect in Chatham County will likely be more noticeable because of its desirable coastal location, warmer climate, and the close proximity to health care, resorts, and retirement communities.

FY2026 Budget

GENERAL FUND

2026 Budget

Class	Revenue Class / Department	Prior Year Final Budget	Proposed Budget		
100-31	Taxes	(29,252,000)	(32,140,500)		
100-32	Licenses and permits	(1,619,000)	(1,690,000)		
100-33	Intergovernmental	(485,000)	(500,000)		
100-34	Charges for services	(4,035,000)	(4,342,000)		
100-35	Fines and forfeitures	(800,000)	(580,000)		
100-36	Interest income	(400,000)	(500,000)		
100-37	Contributions and donations	(50,000)	(50,000)		
100-38	Miscellaneous revenue	(181,750)	(82,660)		
100-39	Other financing sources	(1,625,000)	(1,620,000)		
		(38,447,750)	(41,505,160)	(3,057,410)	7.95%
100-13	Fund equity	(5,699,840)	(4,860,320)	839,520	-14.73%
	Total inflows / use of fund balance	(44,147,590)	(46,365,480)	(2,217,890)	5.02%

Dept	Revenue Class / Department	Prior Year Final Budget	Proposed Budget		
100-1110	Governing Body *	158,635	217,885		
100-1130	Clerk of Council	293,180	238,240		
100-1320	City Manager *	439,515	499,145		
100-1510	Financial Administration	1,119,080	1,202,825		
100-1530	Legal Administration	151,000	151,000		
100-1535	Information Technology	676,715	687,700		
100-1540	Human Resources	510,445	551,485		
100-1555	Risk Management	470,800	565,000		
100-1565	Government Buildings	511,155	581,285		
100-1566	Government Buildings	823,065	1,384,045		
		1,334,220	1,965,330		
100-1570	Communications	-	133,295		
100-1595	General Administrative Fees *	84,000	185,000		
	Total general government	5,237,590	6,396,905	1,159,315	22.13%

* Department increases include impacts of City Council priority considerations

FY2026 Budget *(continued)*

2026 Budget *(continued)*

Dept	Revenue Class / Department	Prior Year Final Budget	Proposed Budget		
100-2650	Municipal Court	481,460	522,170	40,710	8.46%
100-3200	Police	8,633,995	9,188,505		
100-3500	Fire	8,811,395	9,574,160		
	Total public safety	17,445,390	18,762,665	1,317,275	7.55%
100-4100	Public Works Administration	868,235	1,175,890		
100-4200	Roads and Streets	3,019,340	3,143,915		
100-4250	Storm Drainage *	1,255,795	1,699,525		
100-4251	Canal Maintenance	387,795	471,620		
		1,643,590	2,171,145		
100-4500	Solid Waste and Recycling	2,268,460	2,322,260		
100-4900	Fleet Maintenance	459,115	695,440		
	Total public works	8,258,740	9,508,650	1,249,910	15.13%
100-5520	Senior Citizens Center	222,920	239,770	16,850	7.56%
100-6100	Recreation *	1,384,655	1,853,760		
100-6220	Parks *	921,655	1,145,790		
	Total recreation and parks	2,306,310	2,999,550	693,240	30.06%
100-7200	Inspections	470,930	442,640		
100-7410	Planning and Development *	1,001,090	1,351,875		
100-7420	Code Enforcement	242,890	237,215		
	Total housing and development	1,714,910	2,031,730	316,820	18.47%
100-8000	Debt service	2,038,110	2,028,690	(9,420)	-0.46%
100-9000	Capital expenditure transfers	6,442,160	3,875,350	(2,566,810)	-39.84%
	Total outflows	44,147,590	46,365,480	2,217,890	5.02%
	(Increase) decrease in fund balance	-	-	-	

FY2026 Budget Timeline

- Following the Budget Workshop on October 20, 2025, our Finance Department will continue refining the numbers, and both City Council and the public will receive the first version of the proposed budget starting **Friday, October 24, 2025**.
- The proposed budget will be available for review on our website at www.pooler-ga.gov and in person at City Hall. We encourage residents to submit comments via email, in writing to the Finance Department, or in person during our upcoming public hearings:
  - **Monday, November 3, 2025 at 6:00 p.m.** *(First reading will follow)*
  - **Monday, November 17, 2025 at 6:00 p.m.** *(Second reading/adoption will follow)*
- Both hearings will take place at Pooler City Hall, and we invite all interested residents to participate.

Council Feedback

- Questions/Comments
- Direction

COUNCIL MEETING AGENDA

Consent Agenda

A. City Council Workshop Minutes of October 6, 2025
B. City Council Meeting Minutes of October 6, 2025
C. Alcoholic Beverage License Application for 1980 K-POCHA, LLC DBA Byul Bam at 1024 West Highway 80, Suite 201 (Restaurant; Change of Ownership)
D. Release of Sidewalk Performance Bond for Westbrook, Phase 5, Reunion Remainder in the Amount of $60,412.50
E. Department Reports (Public Works, Finance, Fire-Rescue, Police, Recreation, Planning & Development)

Special Events

A. Special Event Permit Application (No Alcohol) for a Live Tree Sale from November 17-24, 2025 at 200 Mosaic Circle Drive

B. Temporary/Special Event Permit Application (Dispensing Alcohol) for a Birthday Party on December 6, 2025 at 301 Governor Treutlen Drive

Public Hearings

A. Comprehensive Plan Update

Ordinances, Proclamations, Resolutions

A. Ordinance O2025-09.A – Short-Term Rental Amendment
B. Ordinance O2025-09.B – Planning & Zoning Meetings and Site Plan Processes
C. Proclamation for Italian-American Heritage Month
D. Proclamation for Georgia Retired Educators Day
E. Proclamation for Diwali

New Business

A. Site Development Plan for Revisions to a Previously Approved Multi-Tenant Commercial Building in the Godley Station PUD at 780 Pooler Parkway
B. Site Development Plan for a Two-Story Multi-Tenant Commercial Building within the Godley Station PUD at 129 Pipemakers Circle