CITY of POOLER

GEORGIA

2026 Proposed City Budget

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2026 Proposed Budget
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Priorities

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

Concerns

General

- 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.

Personnel and employee benefits

- Group health insurance premiums are increasing 15.3% or approximately $462,000.
- Retirement contributions are increasing 8.4% or approximately $196,000.

Assumptions

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

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General Fund 2026 Budget Summary

	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	% Inc (Dec) Over Prior Year Budget
Revenues					
Taxes	$ 31,037,405	$ 29,252,000	$ 32,140,500	$ 2,888,500	
Licenses and permits	2,318,535	1,619,000	1,690,000	71,000	
Intergovernmental	3,049,216	485,000	500,000	15,000	
Charges for services	4,386,203	4,035,000	4,342,000	307,000	
Fines and forfeitures	702,144	800,000	580,000	(220,000)	
Interest	694,663	400,000	500,000	100,000	
Contributions and donations	89,035	50,000	50,000	-	
Miscellaneous	129,276	77,000	82,660	5,660	
Total revenues	42,406,477	36,718,000	39,885,160	3,167,160	8.63%
Expenditures					
General government	4,671,104	5,237,590	6,002,715	765,125	
Judicial	461,486	481,460	522,170	40,710	
Public safety	16,195,017	17,445,390	18,938,945	1,493,555	
Public works	8,366,460	8,258,740	9,613,400	1,354,660	
Health and welfare	200,750	222,920	236,370	13,450	
Recreation and parks	2,249,234	2,306,310	2,943,450	637,140	
Housing and development	1,294,749	1,714,910	1,856,730	141,820	
Debt service	2,127,588	2,038,110	2,028,690	(9,420)	
Total expenditures	35,566,388	37,705,430	42,142,470	4,437,040	11.77%
Excess (deficiency) of revenues over (under) expenditures	6,840,089	(987,430)	(2,257,310)	(1,269,880)	
Other financing sources (uses)					
Interfund transfers in	1,545,817	1,375,000	1,500,000	125,000	
Damaged property recoveries	51,284	104,750	-	(104,750)	
Sale of surplus equipment	287,289	250,000	120,000	(130,000)	
General long-term debt issued	75,922	-	-	-	
Interfund transfers out	(3,243,062)	(6,442,160)	(3,277,600)	3,164,560	
Total other financing sources (uses)	(1,282,750)	(4,712,410)	(1,657,600)	3,054,810	64.82%
Net change in fund balance	$ 5,557,339	$ (5,699,840)	$ (3,914,910)	$ 1,784,930	

NOTES:

1. Total use of fund balance = $3,914,910
   - Debt service on municipal complex = $1,320,000
   - Police vehicle update = $1,868,785
   - Appropriation of fund balance = $726,125

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General Fund Revenues

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
Taxes					
General property taxes	$ 14,811,553	$ 13,957,000	$ 16,515,500	$ 2,558,500	
General sales and use taxes	11,550,046	11,250,000	11,150,000	(100,000)	
Selective sales and use taxes	1,401,020	1,295,000	1,375,000	80,000	
Business taxes	3,229,066	2,730,000	3,075,000	345,000	
Penatlies and interest	45,722	20,000	25,000	5,000	
Total tax revenue	31,037,407	29,252,000	32,140,500	2,888,500	9.87%
Licenses and permits					
Business licenses	416,625	384,000	425,000	41,000	
Other business license fees	57,911	45,000	50,000	5,000	
Zoning and land use premits	182,726	90,000	105,000	15,000	
Regulatory fees	1,661,273	1,100,000	1,110,000	10,000	
Total licenses and permits	2,318,535	1,619,000	1,690,000	71,000	4.39%
Intergovernmental revenue					
Federal government grants	2,051,981	-	-	-	
State government grants	707,810	300,000	300,000	-	
Local grants	289,425	185,000	200,000	15,000	
Total intergovernmental revenue	3,049,216	485,000	500,000	15,000	3.09%
Charges for services					
General government	1,177,889	1,136,000	1,031,000	(105,000)	
Public safety	121,566	30,000	100,000	70,000	
Sanitation	2,780,135	2,608,000	2,920,000	312,000	
Recreation	306,612	261,000	291,000	30,000	
Total charges for services	4,386,202	4,035,000	4,342,000	307,000	7.61%
Fines and forfeitures					
Court revenues	702,144	800,000	580,000	(220,000)	
Total fines and forfeitures	702,144	800,000	580,000	(220,000)	-27.50%
Investment income					
Interest income	694,663	400,000	500,000	100,000	
Total investment income	694,663	400,000	500,000	100,000	25.00%
Contributions and donations					
Contributions and donations	89,035	50,000	50,000	-	
Total contributions and donations	89,035	50,000	50,000	-	0.00%
Miscellaeous revenue					
Rents and royalties	72,130	72,660	72,660	-	
Other miscellaneous revenue	57,146	4,340	10,000	5,660	
Total miscellaneous revenue	129,276	77,000	82,660	5,660	7.35%
Total general fund revenue	$ 42,406,478	$ 36,718,000	$ 39,885,160	$ 3,167,160	8.63%

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
1000 - General government					
51 - Personnel services and benefits	$ 2,045,978	$ 2,578,650	$ 2,830,055		
52 - Purchased services	2,094,072	2,110,570	2,596,810		
53 - Supplies	531,054	548,370	575,850		
Total general government	$ 4,671,104	$ 5,237,590	$ 6,002,715	$ 765,125	14.61%
1000 - General government					
1110 - City council	$ 172,355	$ 158,635	$ 217,885		
1130 - City clerk	212,921	293,180	238,240		
1320 - City manager	421,454	439,515	439,145		
1510 - Financial administration	973,054	1,119,080	1,205,605		
1530 - Legal administration	153,434	151,000	151,000		
1535 - Information technology	804,979	676,715	682,700		
1540 - Human resources	469,103	510,445	551,485		
1555 - Risk management	451,831	470,800	565,000		
1565 - Government buildings	650,861	511,155	581,285		
1566 - Government buildings	306,034	823,065	1,025,245		
1570 - Communications	-	-	160,125		
1595 - General administrative fees	55,078	84,000	185,000		
	$ 4,671,104	$ 5,237,590	$ 6,002,715		

NOTES:

1. 1110 – Approval of Youth and Senior Councils = $50,000
2. 1570 - New Communications department
3. 1595 – Appropriation for grant writing services = $100,000

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
2650 - Municipal Court					
51 - Personnel services and benefits	$ 260,296	$ 278,210	$ 312,420		
52 - Purchased services	162,990	201,000	207,000		
53 - Supplies	38,200	2,250	2,750		
Total municipal court	$ 461,486	$ 481,460	$ 522,170	$ 40,710	8.46%

NOTES:

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
3000 - Public Safety					
51 - Personnel services and benefits	$ 13,729,766	$ 14,743,180	$ 16,033,595		
52 - Purchased services	962,409	1,207,310	1,379,350		
53 - Supplies	1,502,842	1,494,900	1,526,000		
Total public safety	$ 16,195,017	$ 17,445,390	$ 18,938,945	$ 1,493,555	8.56%
3000 - Public Safety					
3200 - Police Department	$ 7,788,037	$ 8,633,995	$ 9,181,505		
3500 - Fire Department	8,406,980	8,811,395	9,757,440		
	$ 16,195,017	$ 17,445,390	$ 18,938,945		

NOTES:

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
4000 - Public Works					
51 - Personnel services and benefits	$ 1,892,502	$ 2,112,865	$ 2,478,805		
52 - Purchased services	5,143,937	4,752,075	5,557,955		
53 - Supplies	1,325,771	1,393,800	1,576,640		
Total public works	$ 8,366,460	$ 8,258,740	$ 9,613,400	$ 1,354,660	16.40%
4000 - Public Works					
4100 - Public Works Administration	$ 783,547	$ 868,235	$ 1,135,840		
4200 - Roads and streets	3,537,731	3,019,340	3,098,915		
4250 - Storm drainage	1,083,878	1,255,795	1,699,525		
4251 - Canal maintenance	220,715	387,795	451,620		
4500 - Solid waste and recycling	2,384,359	2,268,460	2,572,260		
4900 - Fleet maintenance	356,230	459,115	655,240		
	$ 8,366,460	$ 8,258,740	$ 9,613,400		

NOTES:

1. 4250 – Drainage modeling approved by City Council = $500,000
2. 4500 – Increase in solid waste collections fees = $275,000

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
5520 - Senior Citizens Center					
51 - Personnel services and benefits	$ 127,858	$ 130,600	$ 155,980		
52 - Purchased services	33,126	40,300	36,990		
53 - Supplies	39,766	52,020	43,400		
Total senior citizens center	$ 200,750	$ 222,920	$ 236,370	$ 13,450	6.03%

NOTES:

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
6000 - Recreation and Parks					
51 - Personnel services and benefits	$ 977,051	$ 1,147,250	$ 1,339,285		
52 - Purchased services	744,838	627,495	832,720		
53 - Supplies	494,136	531,565	771,445		
Total recreation and parks	$ 2,249,234	$ 2,306,310	$ 2,943,450	$ 637,140	27.63%
6000 - Recreation and Parks					
6100 - Recreation	$ 1,318,342	$ 1,384,655	$ 1,831,260		
6220 - Parks	930,892	921,655	1,112,190		
	$ 2,249,234	$ 2,306,310	$ 2,943,450		

NOTES:

1. City council approved funding for city sponsored community events = $200,000.
2. Additional recreational planning appropriation = $100,000.
3. Purchase and protection of green space within the city appropriation = $250,000.

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
7000 - Housing and Development					
51 - Personnel services and benefits	$ 884,344	$ 1,108,860	$ 1,152,000		
52 - Purchased services	390,396	578,400	679,230		
53 - Supplies	20,009	27,650	25,500		
Total housing and development	$ 1,294,749	$ 1,714,910	$ 1,856,730	$ 141,820	8.27%
7000 - Housing and Development					
7200 - Inspections	$ 401,013	$ 470,930	$ 442,640		
7410 - Planning and Zoning	739,108	1,001,090	1,176,875		
7420 - Code Enforcement	154,628	242,890	237,215		
	$ 1,294,749	$ 1,714,910	$ 1,856,730		

NOTES:

1. Appropriation approved for the startup of a Downtown Development Authority (DDA) = $200,000

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Debt Service Expenditures

Account Description	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
8000 - Debt Service					
58 - Debt Service	$ 2,127,588	$ 2,038,110	$ 2,028,690	$ (9,420)	-0.46%

Debt Obligation	Start Date	End Date	Interest Rate	Balance 12/31/25
Emergency radio equipment	Feb-23	Feb-27	2.76%	619,146
Fire breathing apparatus and tanks	Apr-17	Apr-27	3.08%	49,461
Municipal Complex	Jan-16	Jul-30	2.60%	6,955,000
(2) 2021 Pierce Enforcer pumpers	Mar-22	Mar-31	3.08%	807,387
				$ 8,430,994

NOTES:

1. Management is not planning to incur new debt in 2026.

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Other Financing Sources (Uses)

ACCOUNT DESCRIPTION	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	Inc (Dec) Over Prior Year Budget	
Other financing sources					
Interfund transfers in	$ 1,545,817	$ 1,375,000	$ 1,500,000	$ 125,000	
Reimbursements for damaged property	51,284	104,750	-	(104,750)	
Proceeds of capital asset dispositions	287,289	250,000	120,000	(130,000)	
General long-term debt issued	75,922	-	-	-	
Other financing uses					
Interfund transfers out	(3,243,062)	(6,442,160)	(3,277,600)	3,164,560	
Total other financing sources (uses)	$ (1,282,750)	$ (4,712,410)	$ (1,657,600)	$ 3,054,810	64.82%

NOTES:

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

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Tree Fund 2026 Budget

	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
Revenues					
Private contributions and donations	$ 44,755	$ -	$ -	$ -	
Interest income	2,368	2,000	1,500	(500)	
Total revenues	47,123	2,000	1,500	(500)	-25.00%
Expenditures					
Parks	685,202	107,500	107,500	-	
Total expenditures	685,202	107,500	107,500	-	0.00%
Excess (deficiency) of revenues over (under) expenditures	(638,079)	(105,500)	(106,000)	(500)	
Net change in fund balance	$ (638,079)	$ (105,500)	$ (106,000)	$ (500)	

NOTES:

1. Maintenance of tree canopy in 2026.

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Accommodation Excise Tax Fund 2026 Budget

	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
Revenues					
Accommodations excise tax	$ 3,091,634	$ 2,750,000	$ 3,000,000	$ 250,000	
Total revenues	3,091,634	2,750,000	3,000,000	250,000	9.09%
Expenditures					
Tourism	1,545,816	1,375,000	1,500,000	125,000	
Total expenditures	1,545,816	1,375,000	1,500,000	125,000	9.09%
Excess (deficiency) of revenues over (under) expenditures	1,545,818	1,375,000	1,500,000	125,000	
Other financing sources (uses)					
Interfund transfers out	(1,545,817)	(1,375,000)	(1,500,000)	(125,000)	9.09%
Total other financing sources (uses)	(1,545,817)	(1,375,000)	(1,500,000)	(125,000)	
Net change in fund balance	$ 1	$ -	$ -	$ -	

NOTES:

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SPLOST Fund 2026 Budget

	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	
Revenue					
SPLOST	$ 6,203,661	$ 10,450,000	$ 10,450,000	$ -	
Interest income	555,819	325,000	325,000	-	
Total revenue	6,759,480	10,775,000	10,775,000	-	0.00%
Expenditures					
Roads and streets	1,351,621	27,000,000	26,413,240	(586,760)	
Storm drainage	232,200	2,000,000	416,930	(1,583,070)	
Recreation	1,868,718	100,000	392,125	292,125	
Library	138,082	827,400	790,475	(36,925)	
Total expenditures	3,590,621	29,927,400	28,012,770	(1,914,630)	-6.40%
Change in fund balance	$ 3,168,859	$ (19,152,400)	$ (17,237,770)	$ 1,914,630	

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
Benton Boulevard	$ 3,000,000	$ -	$ 3,000,000
Pine Barren Road	6,504,665	1,819,520	4,685,145
Quacco Road widening	22,007,325	3,279,230	18,728,095
Sub-total roads	31,511,990	5,098,750	26,413,240
Kelly Street draiange	386,725	-	386,725
Pipemakers Canal	1,588,930	1,558,725	30,205
Sub-total drainage	1,975,655	1,558,725	416,930
Rogers Street basketball courts	400,000	7,875	392,125
Library	960,700	170,225	790,475
	$ 34,848,345	$ 6,835,575	$ 28,012,770

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Local Resources Capital Projects Fund 2026 Budget

	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget	$ Inc (Dec) Over Prior Year Budget	% Inc (Dec) Over Prior Year Budget
Inflows					
Transfers from other funds	$ 3,243,062	$ 6,442,160	$ 3,277,600	$ (3,164,560)	
Total inflows	3,243,062	6,442,160	3,277,600	(3,164,560)	-49.12%
Outflows					
General administration	95,798	2,175,870	396,500	(1,779,370)	
Public safety	573,373	2,727,000	1,910,800	(816,200)	
Public works	2,529,220	1,515,290	870,700	(644,590)	
Recreation	44,671	24,000	99,600	75,600	
Total outflows	3,243,062	6,442,160	3,277,600	(3,164,560)	-49.12%
Change in fund balance	$ -	$ -	$ -	$ -	

NOTES:

	2024 Actual	Amended 2025 Budget	Proposed 2026 Budget
General administration:			
Vehicle	$ 47,415	$ -	$ 350,000
Computer equipment/software	-	139,870	30,000
Other equipment	-	10,000	16,500
Land, buildings and improvements	48,383	2,026,000	-
	95,798	2,175,870	396,500
Public safety:			
Vehicle(s)	462,875	692,000	1,868,800
Fire trucks	-	2,035,000	-
Other equipment	110,498	-	42,000
	573,373	2,727,000	1,910,800
Public works:			
Street and road projects	2,375,239	1,196,940	610,700
Drainage and canal improvements	27,298	208,850	-
Vehicle(s)	43,125	-	135,000
Other equipment	83,558	109,500	125,000
	2,529,220	1,515,290	870,700
Recreation:			
Vehicles	-	-	45,000
Other equipment	44,671	24,000	54,600
	44,671	24,000	54,600
Totals	$ 3,243,062	$ 6,442,160	$ 3,277,600