

CITY *of* POOLER

GEORGIA

2027 Proposed City Budget



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CITY OF POOLER, GEORGIA
2027 Proposed Budget
Table of Contents

	PAGE
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

CITY OF POOLER, GEORGIA

General Fund 2027 Budget Summary

Priorities

- ✓ Continuing to fund infrastructure projects throughout the City (i.e., roads, drainage)
- ✓ Increasing community events and engagement

Concerns

Growing Inflation

- Based on information provided by the U.S. Bureau of Labor Statistics (BLS), the Consumer Price Index inflation rate on October 31, 2026, rose to 4.02% year-over-year. Of particular interest to the city is the **energy price inflation rate of 20.77% year-over-year**. The annual inflation rate was 3.0% for the twelve months ending September 30, 2025. BLS did not report year-over-year inflation figures for October 31, 2025, due to the federal government shutdown. However, annual inflation had eased to 2.7% over the twelve months ending November 30, 2025.

Slowing Development

- There are indications that residential and commercial development are beginning to slow down. Capital cost recovery fees, which are paid by developers, have declined by approximately sixty percent year-over-year. In addition, building permit revenue is down $441,200 (36.42%) through October 31, 2026.

General employee benefits

Personnel and benefit expenditures reflect a net increase of 6.25% over the prior year budget. The primary drivers include:

- **Retirement / Pension Contributions**: An increase of $304,000 (12.24%) resulting from updated employer contribution rate requirements set by Georgia Municipal Employees Benefit System.
- **Health and Supplemental Insurance:** An increase of $221,700 (6.10%) reflecting actuarial projections and negotiated group health plan adjustments.
- **Payroll Taxes and Worker's Compensation:** An adjustment of $34,975 tied to baseline salary modifications and historical experience modifier ratings.

Assumptions

1. General property tax collections are expected to increase $1.8 million in 2027 vs 2026.
2. No property tax increase in 2027.
3. Electric franchise tax is estimated to be $2.7 million (was budgeted at $2.5 million in 2026).
4. Insurance premium taxes are estimated to be $2.8 million (was budgeted at $2.5 million in 2026).
5. Local Option Sales Tax (LOST) revenue expected to be down $400,000 (3.7%) vs 2026 actual.
6. Title Ad Valorem Tax revenue anticipated to increase $130,000 (6.9%) vs 2026 actual.



CITY *of* POOLER

GEORGIA

CITY OF POOLER, GEORGIA

General Fund 2027 Budget Summary

	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	% Inc (Dec) Over Prior Year Budget
Revenues					
Taxes	$ 33,603,984	$ 32,140,500	$ 34,448,320	$ 2,307,820	
Licenses and permits	2,001,028	1,690,000	1,529,000	(161,000)	
Intergovernmental	1,513,462	500,000	475,000	(25,000)	
Charges for services	4,433,115	4,342,000	5,012,000	670,000	
Fines and forfeitures	584,530	580,000	660,000	80,000	
Interest	622,284	500,000	484,000	(16,000)	
Contributions and donations	397,417	50,000	125,000	75,000	
Miscellaneous	93,893	82,660	102,660	20,000	
Total revenues	43,249,713	39,885,160	42,835,980	2,950,820	7.40%
Expenditures					
General government	5,160,713	6,002,715	6,814,970	812,255	
Judicial	485,659	522,170	490,035	(32,135)	
Public safety	17,793,841	18,938,945	20,654,580	1,715,635	
Public works	8,157,242	9,613,400	10,030,050	416,650	
Health and welfare	208,156	236,370	313,560	77,190	
Recreation and parks	2,333,958	2,693,450	3,011,555	318,105	
Housing and development	1,504,508	1,856,730	1,946,430	89,700	
Debt service	2,048,606	2,028,690	2,017,000	(11,690)	
Total expenditures	37,692,683	41,892,470	45,278,180	3,385,710	8.08%
Excess (deficiency) of revenues over (under) expenditures	5,557,030	(2,007,310)	(2,442,200)	(434,890)	
Other financing sources (uses)					
Interfund transfers in	1,675,971	1,500,000	1,500,000	-	
Damaged property recoveries	260,341	-	-	-	
Sale of surplus equipment	250,010	120,000	1,250,000	1,130,000	
General long-term debt issued	-	-	-	-	
Interfund transfers out	(7,489,224)	(3,527,600)	(3,368,040)	159,560	
Total other financing sources (uses)	(5,302,902)	(1,907,600)	(618,040)	1,289,560	67.60%
Net change in fund balance	$ 254,128	$ (3,914,910)	$ (3,060,240)	$ 854,670	

NOTES:

1. Total use of fund balance = $3,060,240
    - Debt service on municipal complex = $1,355,000
    - Police vehicle update = $725,000
    - Appropriation of fund balance = $980,240

CITY OF POOLER, GEORGIA

General Fund Revenues

Account Description	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
Taxes					
General property taxes	$17,272,364	$16,515,500	$18,802,000	$ 2,286,500	
General sales and use taxes	11,271,511	11,150,000	10,750,000	(400,000)	
Selective sales and use taxes	1,433,303	1,375,000	1,340,000	(35,000)	
Business taxes	3,578,559	3,075,000	3,521,320	446,320	
Penatlies and interest	48,249	25,000	35,000	10,000	
Total tax revenue	33,603,986	32,140,500	34,448,320	2,307,820	7.18%
Licenses and permits					
Business licenses	406,488	425,000	417,000	(8,000)	
Other business license fees	61,732	50,000	59,000	9,000	
Zoning and land use premits	151,865	105,000	166,000	61,000	
Regulatory fees	1,380,943	1,110,000	887,000	(223,000)	
Total licenses and permits	2,001,028	1,690,000	1,529,000	(161,000)	-9.53%
Intergovernmental revenue					
Federal government grants	593,407	-	-	-	
State government grants	728,688	300,000	300,000	-	
Local grants	191,367	200,000	175,000	(25,000)	
Total intergovernmental revenue	1,513,462	500,000	475,000	(25,000)	-5.00%
Charges for services					
General government	1,090,152	1,031,000	1,187,000	156,000	
Public safety	49,735	100,000	200,000	100,000	
Sanitation	2,954,633	2,920,000	3,321,000	401,000	
Recreation	338,594	291,000	304,000	13,000	
Total charges for services	4,433,114	4,342,000	5,012,000	670,000	15.43%
Fines and forfeitures					
Court revenues	584,530	580,000	660,000	80,000	
Total fines and forfeitures	584,530	580,000	660,000	80,000	13.79%
Investment income					
Interest income	622,284	500,000	484,000	(16,000)	
Total investment income	622,284	500,000	484,000	(16,000)	-3.20%
Contributions and donations					
Contributions and donations	397,417	50,000	125,000	75,000	
Total contributions and donations	397,417	50,000	125,000	75,000	150.00%
Miscellaeous revenue					
Rents and royalties	75,979	72,660	72,660	-	
Other miscellaneous revenue	17,914	10,000	30,000	20,000	
Total miscellaneous revenue	93,893	82,660	102,660	20,000	24.20%
Total general fund revenue	$43,249,714	$39,885,160	$42,835,980	$ 2,950,820	7.40%

CITY OF POOLER, GEORGIA

General Government

Account Description	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
1000 - General government					
51 - Personnel services and benefits	$ 2,236,793	$ 2,830,055	$ 2,978,300		
52 - Purchased services	2,634,737	2,596,810	3,110,820		
53 - Supplies	289,183	575,850	725,850		
Total general government	$ 5,160,713	$ 6,002,715	$ 6,814,970	$ 812,255	13.53%
1000 - General government					
1110 - City council	$ 151,075	$ 217,885	$ 159,670		
1121 - Councils and committees	-	-	50,000		
1130 - City clerk	221,586	238,240	236,705		
1320 - City manager	430,767	439,145	472,495		
1510 - Financial administration	1,051,096	1,205,605	1,254,485		
1530 - Legal administration	178,576	151,000	151,500		
1535 - Information technology	795,941	682,700	1,403,060		
1540 - Human resources	503,822	551,485	539,810		
1555 - Risk management	571,643	565,000	610,000		
1565 - Government buildings	551,024	581,285	526,885		
1566 - Government buildings	630,264	1,025,245	1,063,000		
1570 - Communications	-	160,125	208,960		
1595 - General administrative fees	74,919	185,000	138,400		
	$ 5,160,713	$ 6,002,715	$ 6,814,970		

NOTES:

1. 1110 –Youth and Senior Councils budget transferred to 1121 – Councils and Committees
2. 1121 – New Councils and Committees department
3. 1320 – Intern added to the City Manager's Office budget
4. 1535 – All cable and streaming services budget moved to Information Technology
5. 1535 – Access control and security camera update
6. 1535 – Audio and video refresh at recreation stadium
7. 1566 – Repairs in maintenance at fire stations, entry gate repairs, air conditioning repairs and replacements
8. 1570 – Website ADA compliance; emergency and mass notification subscription
9. 1595 – Appropriation for grant writing services reduced to $50,000

CITY OF POOLER, GEORGIA

Municipal Court

Account Description	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
2650 - Municipal Court					
51 - Personnel services and benefits	$ 287,859	$ 312,420	$ 290,020		
52 - Purchased services	197,858	207,000	198,015		
53 - Supplies	(58)	2,750	2,000		
Total municipal court	$ 485,659	$ 522,170	$ 490,035	$ (32,135)	-6.15%

NOTES:

CITY OF POOLER, GEORGIA

Public Safety

Account Description	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
3000 - Public Safety					
51 - Personnel services and benefits	$ 15,064,362	$ 16,033,595	$ 17,100,630		
52 - Purchased services	1,104,079	1,379,350	1,630,020		
53 - Supplies	1,625,400	1,526,000	1,923,930		
Total public safety	$ 17,793,841	$ 18,938,945	$ 20,654,580	$ 1,715,635	9.06%
3000 - Public Safety					
3200 - Police Department	$ 8,531,592	$ 9,181,505	$ 10,104,395		
3500 - Fire Department	9,262,249	9,757,440	10,550,185		
	$ 17,793,841	$ 18,938,945	$ 20,654,580		

NOTES:

1. 3200 – Body camera and public safety ecosystem $293,00
2. 3500 – Personal protective equipment replacements $137,800; Recruit uniforms $86,000

CITY OF POOLER, GEORGIA

Public Works

Account Description	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
4000 - Public Works					
51 - Personnel services and benefits	$ 2,064,182	$ 2,478,805	$ 2,708,370		
52 - Purchased services	4,737,175	5,557,955	5,666,440		
53 - Supplies	1,355,885	1,576,640	1,655,240		
Total public works	$ 8,157,242	$ 9,613,400	$ 10,030,050	$ 416,650	4.33%
4000 - Public Works					
4100 - Public Works Administration	$ 818,668	$ 1,135,840	$ 1,454,605		
4200 - Roads and streets	2,911,698	3,098,915	3,488,500		
4250 - Storm drainage	1,191,272	1,699,525	1,461,200		
4251 - Canal maintenance	239,957	451,620	462,135		
4500 - Solid waste and recycling	2,668,884	2,572,260	2,525,500		
4900 - Fleet maintenance	326,763	655,240	638,110		
	$ 8,157,242	$ 9,613,400	$ 10,030,050		

NOTES:

1. 4100 – GIS contract $150,000
2. 4100 – Concrete driveway repair $60,000
3. 4200 – Engineering services for road repairs $100,000
4. 4200 – Roadway Management subscription $30,000
5. 4200 – Traffic signal equipment $60,000
6. 4500 – Credit card processing fees savings $(89,000)
7. 4900 – Fleet diagnostic and vehicle maintenance subscriptions $25,000

CITY OF POOLER, GEORGIA

Health and Welfare

Account Description	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
5520 - Senior Citizens Center					
51 - Personnel services and benefits	$ 146,105	$ 155,980	$ 188,975		
52 - Purchased services	23,944	36,990	66,635		
53 - Supplies	38,107	43,400	57,950		
Total senior citizens center	$ 208,156	$ 236,370	$ 313,560	$ 77,190	32.66%

NOTES:

1. Senior Center building repairs and maintenance $15,000
2. Resurface Senior Center overflow lot $22,915

CITY OF POOLER, GEORGIA

Recreation and Parks

Account Description	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
6000 - Recreation and Parks					
51 - Personnel services and benefits	$ 1,154,718	$ 1,339,285	$ 1,341,630		
52 - Purchased services	699,752	832,720	1,104,205		
53 - Supplies	479,488	521,445	565,720		
Total recreation and parks	$ 2,333,958	$ 2,693,450	$ 3,011,555	$ 318,105	11.81%
6000 - Recreation and Parks					
6100 - Recreation	$ 1,416,520	$ 1,831,260	$ 1,771,810		
6220 - Parks	917,438	862,190	1,239,745		
	$ 2,333,958	$ 2,693,450	$ 3,011,555		

NOTES:

1. 6100 – City council approved funding for city sponsored community events = $100,000.
2. 6100 – Additional recreational planning appropriation = $100,000.
3. 6200 – Mowing contract $404,775
4. 6200 – Replace fence at soccer field $60,000

CITY OF POOLER, GEORGIA

Housing and Development

Account Description	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
7000 - Housing and Development					
51 - Personnel services and benefits	$ 1,002,691	$ 1,152,000	$ 1,243,985		
52 - Purchased services	483,481	679,230	677,555		
53 - Supplies	18,336	25,500	24,890		
Total housing and development	$ 1,504,508	$ 1,856,730	$ 1,946,430	$ 89,700	4.83%
7000 - Housing and Development					
7200 - Inspections	$ 392,457	$ 442,640	$ 458,425		
7410 - Planning and Zoning	941,708	1,176,875	1,223,940		
7420 - Code Enforcement	170,343	237,215	264,065		
	$ 1,504,508	$ 1,856,730	$ 1,946,430		

NOTES:

CITY OF POOLER, GEORGIA

Debt Service Expenditures

Account Description	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
8000 - Debt Service					
58 - Debt Service	$ 2,048,606	$ 2,028,690	$ 2,017,000	$ (11,690)	-0.58%

Debt Obligation	Start Date	End Date	Interest Rate	Balance 12/31/26
Emergency radio equipment	Feb-23	Feb-27	2.76%	313,787
Fire breathing apparatus and tanks	Apr-17	Apr-27	3.08%	16,795
Municipal Complex	Jan-16	Jul-30	2.60%	5,635,000
(2) 2021 Pierce Enforcer pumpers	Mar-22	Mar-31	3.08%	681,970
				$ 6,647,552

NOTES:

1. Management is not planning to incur new debt in 2027.

CITY OF POOLER, GEORGIA

Other Financing Sources (Uses)

ACCOUNT DESCRIPTION	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	Inc (Dec) Over Prior Year Budget	
Other financing sources					
Interfund transfers in	$ 1,675,971	$ 1,500,000	$ 1,500,000	$ -	
Reimbursements for damaged property	260,341	-	-	-	
Proceeds of capital asset dispositions	250,010	120,000	1,250,000	1,130,000	
General long-term debt issued	-	-	-	-	
Other financing uses					
Interfund transfers out	(7,489,224)	(3,527,600)	(3,368,040)	159,560	
Total other financing sources (uses)	$ (5,302,902)	$ (1,907,600)	$ (618,040)	$ 1,289,560	67.60%

NOTES:

1. Transfer in from Accommodation Excise Tax Fund
2. Planned sale of fire apparatus
3. Transfer to the Local Resources capital projects fund (capital expenditures)



CITY *of* POOLER

GEORGIA

CITY OF POOLER, GEORGIA

Tree Fund 2027 Budget

	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
Revenues					
Private contributions and donations	$ 5,000	$ -	$ -	$ -	
Interest income	1,545	1,500	900	(600)	
Total revenues	6,545	1,500	900	(600)	-40.00%
Expenditures					
Parks	33,000	107,500	57,500	(50,000)	
Total expenditures	33,000	107,500	57,500	(50,000)	-46.51%
Excess (deficiency) of revenues over (under) expenditures	(26,455)	(106,000)	(56,600)	49,400	
Net change in fund balance	$ (26,455)	$ (106,000)	$ (56,600)	$ 49,400	

NOTES:

1. Maintenance of tree canopy in 2027.



CITY *of* POOLER

GEORGIA

CITY OF POOLER, GEORGIA

Accommodation Excise Tax Fund 2027 Budget

	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
Revenues					
Accommodations excise tax	$ 3,351,944	$ 3,000,000	$ 3,000,000	$ -	
Total revenues	3,351,944	3,000,000	3,000,000	-	0.00%
Expenditures					
Tourism	1,675,971	1,500,000	1,250,000	(250,000)	
Total expenditures	1,675,971	1,500,000	1,250,000	(250,000)	-16.67%
Excess (deficiency) of revenues over (under) expenditures	1,675,973	1,500,000	1,750,000	250,000	
Other financing sources (uses)					
Interfund transfers out	(1,675,972)	(1,500,000)	(1,750,000)	(250,000)	16.67%
Total other financing sources (uses)	(1,675,972)	(1,500,000)	(1,750,000)	(250,000)	
Net change in fund balance	$ 1	$ -	$ -	$ -	

NOTES:

The decrease in Tourism expenditures and the increase in transfers out, is the result of legislative authority for the City to retain an additional half a penny for Tourism Product Development.



CITY *of* POOLER

GEORGIA

CITY OF POOLER, GEORGIA

SPLOST Fund 2027 Budget

	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
Revenue					
SPLOST	$ 10,733,798	$ 10,450,000	$ 12,000,000	$ 1,550,000	
Interest income	544,868	325,000	425,000	100,000	
Total revenue	11,278,666	10,775,000	12,425,000	1,650,000	15.31%
Expenditures					
Public safety	-	-	404,500	404,500	
Roads and streets	7,989,631	26,413,240	20,217,800	(6,195,440)	
Storm drainage	1,356,727	416,930	-	(416,930)	
Recreation	18,965	392,125	210,520	(181,605)	
Library	302,891	790,475	266,830	(523,645)	
Total expenditures	9,668,214	28,012,770	21,099,650	(6,913,120)	-24.68%
Change in fund balance	$ 1,610,452	$(17,237,770)	$ (8,674,650)	$ 8,563,120	

NOTES:

1. Current referendum (SPLOST VIII) runs October 1, 2026, through September 30, 2032; estimated proceeds are $65,000,000,
2. The SPLOST fund reports project length budgets,
3. The following table summarizes outstanding project commitments:

	Project Commitment	Project Expenditures	Remaining Commitment
Fire engine	$ 1,894,700	$ 1,490,200	$ 404,500
Benton Boulevard	5,025,200	175,045	4,850,155
Pine Barren Road	8,063,660	3,377,300	4,686,360
Quacco Road widening	26,458,810	15,777,520	10,681,290
Sub-total roads	39,547,670	19,329,865	20,217,805
Tot Lot and Hardscape improvements	43,750	11,235	32,515
Phase 5 Baseball Field	242,050	64,050	178,000
Sub-total recreation	285,800	75,285	210,515
Library	960,700	693,870	266,830
	$ 42,688,870	$ 21,589,220	$ 21,099,650



CITY *of* POOLER

GEORGIA

CITY OF POOLER, GEORGIA

Local Resources Capital Projects Fund 2027 Budget

	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	% Inc (Dec) Over Prior Year Budget
Inflows					
Transfers from other funds	$ 4,927,385	$ 3,277,600	$ 3,368,040	$ 90,440	
Total inflows	4,927,385	3,277,600	3,368,040	90,440	2.76%
Outflows					
General administration	1,714,152	396,500	129,500	(267,000)	
Public safety	2,490,177	1,910,800	1,771,500	(139,300)	
Public works	723,056	870,700	1,218,400	347,700	
Health and welfare	-	-	58,000	58,000	
Recreation	-	99,600	155,640	56,040	
Housing and development	-	-	35,000	35,000	
Total outflows	4,927,385	3,277,600	3,368,040	90,440	2.76%
Change in fund balance	$ -	$ -	$ -	$ -	

NOTES:

General administration:			
Vehicle	$ -	$ 350,000	$ 48,000
Computer equipment/software	59,685	30,000	-
Other equipment	-	16,500	16,500
Land, buildings and improvements	1,654,467	-	65,000
	1,714,152	396,500	129,500
Public safety:			
Vehicle(s)	691,377	1,868,800	725,000
Fire trucks	1,798,800	-	1,000,000
Other equipment	-	42,000	46,500
	2,490,177	1,910,800	1,771,500
Public works:			
Street and road projects	373,220	610,700	618,600
Drainage and canal improvements	148,847	-	
Vehicle(s)	-	135,000	329,500
Other equipment	200,989	125,000	225,300
Land, buildings and improvements	-	-	45,000
	723,056	870,700	1,218,400
Health and welfare:			
Vehicle(s)	-	-	58,000
Parks and Recreation:			
Vehicles	-	45,000	54,000
Other equipment	-	54,600	101,640
	-	54,600	101,640
Housing and development			
Vehicle(s)	-	-	35,000
Totals	$ 4,927,385	$ 3,277,600	$ 3,368,040



CITY *of* POOLER

GEORGIA

CITY OF POOLER, GEORGIA

Water and Sewer Fund 2027 Budget Summary

	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
Operating revenues					
Charges for services	$ 14,226,264	$ 13,110,200	$ 15,261,745		
Total operating revenues	14,226,264	13,110,200	15,261,745	$ 2,151,545	16.41%
Operating expenses					
Sewer and WWTP	9,158,896	7,716,500	8,804,760		
Water	5,597,821	5,358,700	6,499,115		
Total operating expenses	14,756,717	13,075,200	15,303,875	2,228,675	17.05%
Operating income	(530,453)	35,000	(42,130)		
Non-operating revenue (expense)					
Interest income	507,059	300,000	350,000		
Interest expense	(336,623)	(335,000)	(307,870)		
Total Non-operating revenue (expense)	170,436	(35,000)	42,130	77,130	220.37%
Income before capital contributions	(360,017)	-	-		
Capital contributions					
Tap fees	1,132,198	650,000	532,000		
Capital cost recovery fees	4,720,738	2,709,100	1,500,000		
Total capital contributions	5,852,936	3,359,100	2,032,000	(1,327,100)	-39.51%
Net change in net position	$ 5,492,919	$ 3,359,100	$ 2,032,000		

NOTES:

CITY OF POOLER, GEORGIA

Water and Sewer Fund 2027 Budget Detail

	2025 Actual	Amended 2026 Budget	Proposed 2027 Budget	$ Inc (Dec) Over Prior Year Budget	
Operating revenues					
Charges for services:					
Water charges	$ 6,335,150	$ 5,707,000	$ 6,969,000	$ 1,262,000	
Sewer charges	7,675,072	7,251,700	8,288,745	1,037,045	
Miscellaneous charges	216,042	151,500	4,000	(147,500)	
Total operating revenue	14,226,264	13,110,200	15,261,745	2,151,545	16.41%
Operating expenses					
4300 - Sewer and WWTP					
52 - Purchased services	2,956,773	2,436,500	2,539,535	103,035	
53 - Supplies	3,170,258	3,210,000	3,215,225	5,225	
55 - Interfund charges	280,481	300,000	300,000	-	
56 - Depreciation	2,751,384	1,770,000	2,750,000	980,000	
Total sewer and WWTP	9,158,896	7,716,500	8,804,760	1,088,260	14.10%
4400 - Water operations					
51 - Personnel services and benefits	825,053	943,800	986,045	42,245	
52 - Purchased services	974,399	877,300	1,700,535	823,235	
53 - Supplies	3,023,959	2,762,600	3,052,535	289,935	
55 - Interfund charges	319,281	300,000	300,000	-	
56 - Depreciation	455,129	475,000	460,000	(15,000)	
Total water operations	5,597,821	5,358,700	6,499,115	1,140,415	21.28%
Total operating expenses	14,756,717	13,075,200	15,303,875	2,228,675	17.05%
Operating income	(530,453)	35,000	(42,130)	(77,130)	
Non-operating revenue (expense)					
Interest income	507,059	300,000	350,000	50,000	
Interest expense	(336,623)	(335,000)	(307,870)	27,130	
Total Non-operating revenue (expense)	170,436	(35,000)	42,130	77,130	220.37%
Income before capital contributions	(360,017)	-	-	-	
Capital contributions and transfers					
Tap fees	1,132,198	650,000	532,000	(118,000)	
Capital cost recovery fees	4,720,738	2,709,100	1,500,000	(1,209,100)	
Total capital contributions	5,852,936	3,359,100	2,032,000	(1,327,100)	-39.51%
Net change in net position	$ 5,492,919	$ 3,359,100	$ 2,032,000	$ (1,327,100)	

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