



2017 ANNUAL BUDGET

CITY OF POOLER, GA



CITY OF POOLER GEORGIA

A GREAT PLACE TO LIVE, WORK AND PLAY





2017

ANNUAL BUDGET



City of Pooler

Established 1907



**CITY OF POOLER, GEORGIA
ADOPTED ANNUAL BUDGET
FISCAL YEAR 2017**

MAYOR

MICHAEL F. LAMB

MAYOR PRO-TEM

REBECCA BENTON

COUNCIL MEMBERS

BRUCE ALLEN

SHANNON BLACK

ASHLEY BROWN

MIKE ROYAL

STEVIE E. WALL

CITY MANAGER

ROBERT H. BYRD, JR

ASSISTANT CITY MANGER

MATT SAXON

FINANCE DIRECTOR

MICHELLE WARNER

CITY CLERK

MARIBETH LINDLER

CITY ATTORNEY

STEVEN E. SCHEER

COMPILED BY – FINANCE STAFF

City of Pooler FY 2017 Annual Budget

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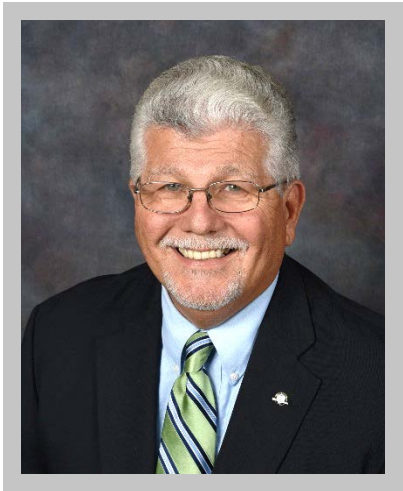
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2017

INTRODUCTORY



CITY OF POOLER
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Mike Lamb
Mayor



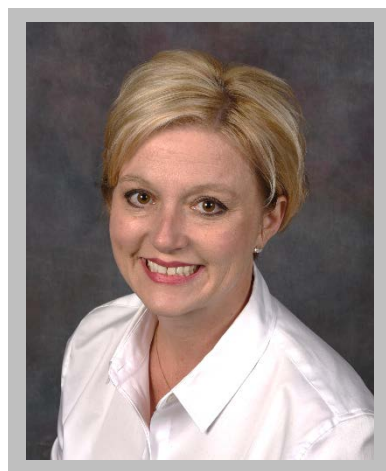
**MAYOR
&
CITY
COUNCIL**



Rebecca Benton
Mayor Pro Tem



Bruce Allen
Council Member



Shannon Black
Council Member



Ashley Brown
Council Member



Mike Royal
Council Member



Stevie Wall
Council Member



**DEPARTMENT DIRECTORS
AND
APPOINTED POSITIONS
FY 2017 BUDGET**

City Manager
Robert H. Byrd, Jr.

**Assistant City Manager/Public Works
Director**
Matt Saxon

City Clerk
Maribeth Lindler

City Attorney
Steven E. Scheer

Finance Director
Michelle Warner

Fire Chief
Wade Simmons

Human Resources Director
Andrea Anderson

Parks & Recreation Director
Hugh Elton

Police Chief
Mark Revenew

The Budget Objective

The following information is provided to assist the reader in understanding the purpose of this approved budget document, in addition to finding information. The City of Pooler approved FY 2017 Annual Budget includes financial and service delivery information, combined with policy statements, in a means designed to easily communicate the information to the reader. The FY 2017 Approved Budget, therefore, is intended to serve four purposes:

The Budget as a Policy Document

As a policy document, the Budget indicates which services the City will provide during the next year. Additionally, the level of services and reasons for their provision are stated. The City Manager's Budget Message summarizes long and short-term concerns for the City, financial situations and how the Budget will address specific issues in FY 2017. Specific policies are addressed in the Financial Policies section. Within the Departmental Summaries section, the four functions list specific short and long-term priorities and goals.

The Budget as an Operations Guide

As an operations guide, the Budget indicates how departments and funds are organized to provide services to the citizens of Pooler and visitors to the community. Approved changes for FY 2017 are summarized in the Budget Message and detailed in the Funds, Debt Summary & Financial Trends, Personnel Summary and Departmental Summaries sections. Additionally, within the Departmental Summaries section, each department lists the mission statement, department description, department goals and objectives, approved budgetary additions and/or deletions, line-item history, year-end projections and approved funding for FY 2017.

The Budget as a Financial Plan

As a financial plan, the Budget summarizes and details the cost to the citizens for current and approved service levels and includes funding information. Within the Budget Message is a narrative description of the major revenue sources for each fund, expected receipts and summaries of approved expenditures. Detailed financial information is illustrated in the Funds, Debt Service & Financial Trends section in addition to data found within the Departmental Summaries section. Such information is typically listed in five columns: 2015 Actual, 2016 Actual, 2016 Amended Budget, 2016 estimated year end, and 2017 Approved Budget.

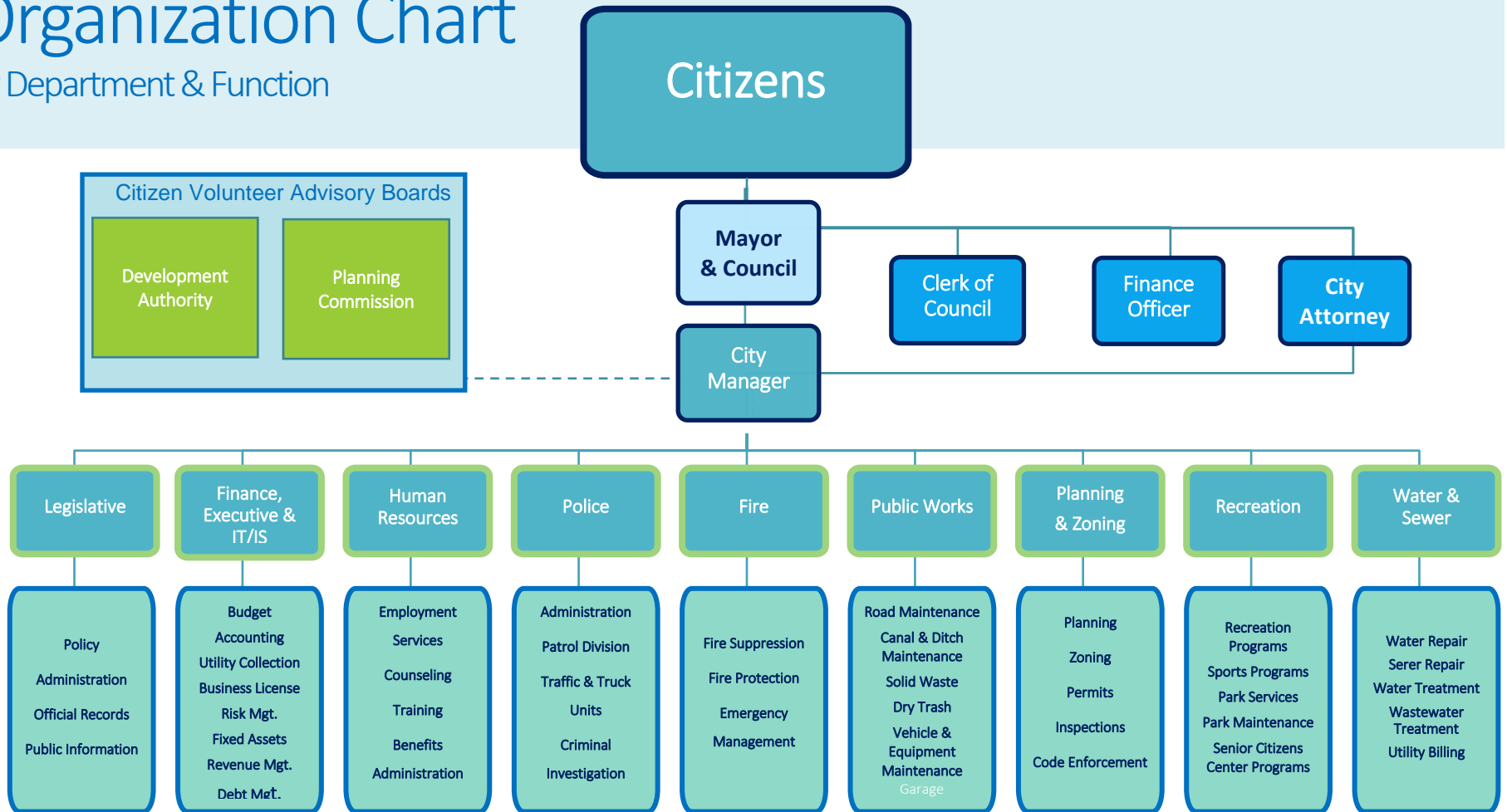
The Budget as a Communications Device

The Budget is designed to be a user-friendly document, providing summary information in text, chart, table, and graph. A glossary of financial budget terms is included for the reader's reference. Additionally, a Table of Contents provides an ordered list of sections within the document. Should the reader have any questions about the Approved FY 2017 Budget, he or she may contact City Staff, at (912) 748-7261.

City of Pooler, Georgia

Organization Chart

By Department & Function



Pooler Citizens	Appointed Position	Advisory Boards
Elected Officials	Departments	Division & Function

CITY OF POOLER

VISION STATEMENT

“A growing, prosperous community with a diverse population, offering a balanced range of residential settings, a thriving business community set on continually improving the community’s quality of life.”

Pooler is committed to achieving this vision through:

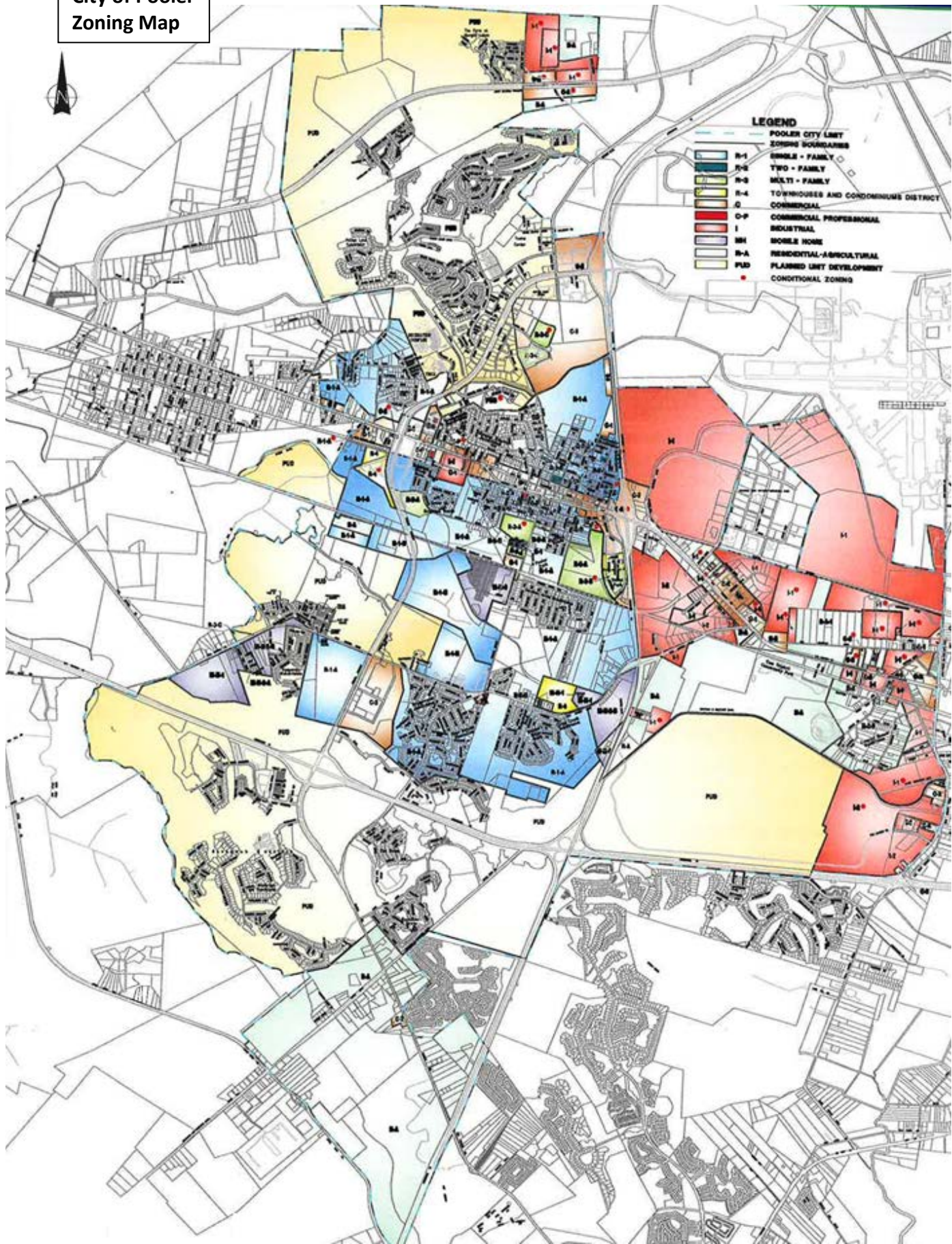
- Balanced growth guided by planning and management
- A robust infrastructure that anticipates the needs of growth
- Exceptional public safety services
- Extensive cultural, recreational and green space resources
- Environmental stewardship to create a balance between built and natural systems

Our vision addresses the community’s desire to maintain a community-oriented feel with commercial, employment, and economic development opportunities.



Tom Triplett Park

**City of Pooler
Zoning Map**



2017

BUDGET MESSAGE



CITY OF POOLER

ESTABLISHED 1907

City Manager's Budget Message Fiscal Year 2017

January 1, 2017

Mayor Lamb and Members of the City Council:

I am pleased to submit for your consideration the following budget document for the fiscal year beginning January 1, 2017. My recommendations are based on direction provided during the August 2016 Retreat, the Budget Workshops, and a thorough review of our current financial status. In the face of current economic trends, this FY 2017 Budget is significantly impacted by fixed costs such as payroll, debt service and insurance, as well as numerous external factors such as fuel prices, interest rates, and the need to expand services for a growing population. Expenditures that are not fixed or set by outside forces have been reviewed to arrive at a balanced budget for each fund. The result is a budget that meets the expectations of a vibrant city that is still evolving 110 years after it was founded.

The City is committed to ensuring that all budgets are balanced as we follow the leadership of the City Council combined with a commitment on the part of all departments to effectively provide a consistent level of service without substantially increasing expenditures. Our experience has shown that city departments must constantly identify appropriate expenditure savings and user fee increases, and to sometimes defer needed replacements, enhancements and additions, as we work to effectively and efficiently utilize available resources.

In building the FY 2017 Budget, the City considered outside factors that affect funding decisions such as state and local economic conditions, federal and state mandates, political and social environment, citizen concerns, and outside agency considerations. Based on these factors, the following assumptions were made to guide the development of the budget for FY 2017:

- Pooler's tax digest continues to grow each year due to new construction of homes and additional commercial development.
- Occupational tax receipts also continue to grow as new businesses come to Pooler due to the increase in population.
- Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST) collections remain strong since the economic recovery following the downturn in 2008.
- Investment earnings are beginning to increase also as a result of economic recovery.
- Commercial development in the City of Pooler continues to grow as the economy improves with 620 permits being issued between 2014 and 2016 compared to 442 between 2011 and 2013.

Once the above assumptions were developed, department heads produced their requests for funding and submitted them to the Finance Officer. A thorough review was conducted by the City Manager and the Finance Officer. Meetings were held with each department. Once the City Manager and the Finance Officer completed the initial review, a proposed budget was submitted to Mayor and Council.

The budget was developed using the standards set forth by the Government Finance Officers Association (GFOA) and will be submitted to GFOA in anticipation of gaining the prestigious Distinguished Budget Presentation Award for the City's 2017 Budget Document.

A Quick Look Back at 2016

Over the course of the past year, the City has continued to provide quality municipal services. The City has made decisions and set a path toward continued financial stability over the long term. Department Heads continue to adhere to purchasing policies and procedures that allow for managerial control over all expenditures.

Staff continues to work collaboratively with each department to ensure we spend within our means. Monthly Reports are prepared and disbursed to Mayor and Council to keep them abreast of the financial strength of the City of Pooler.

Amid recognizing the challenging times we live in today, the City has made several accomplishments over the past year. Below is a short list of some of the major accomplishments with a more detailed list included for each department in the Departmental Summaries section:

- The City constructed a three story, 58,000 square foot City Hall to house administrative services, council chambers, and the police department. Fire Station 1 on the City Hall property was also renovated to provide for a separate Municipal Court building.
- Fire Station 1 was relocated to South Rogers Street and a new fire house was constructed.
- Received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for the eleventh year in a row.
- Construction began to increase the capacity of the wastewater treatment plant from 2.5 to 3.3 millions of gallons per day in order to accommodate growth in the City.
- The City began the expansion of the parking lot at the recreational facility on Pooler Parkway due to increased use resulting from construction of the football stadium in 2015.

City Council's Strategic Goals for Fiscal Year 2017

The progress we make as a community is only possible through great teamwork and collaboration, both from within our organization and throughout the greater community. The City will continue to make progress and govern responsibly by maintaining focus on the strategic goals set by Mayor and Council which will lead our City into 2017. These include the following goals established for FY 2017:

- Fiscally Sound and Efficient City Government
- Economic Growth
- Protection of the City's Infrastructure Investment and Assets
- Proactive Public Safety and Code Enforcement Initiatives
- Environmental Stewardship
- Recreational and Leisure Opportunities

These strategic goals are not intended to replace previous goals but to build on the priorities provided by Mayor and Council in 2016, which included:

- Employing, training and maintaining a quality workforce of highly effective and efficient individuals.
- Providing and maintaining a safe, secure and clean community.
- Implementing cost effective improvements through studies, reviews and suggestions.

Focus on the Future

Even during these tough economic times, we must look at today's challenges as new opportunities that have opened before us. In many cases, it means applying all the lessons we have learned in the past to produce results we had not imagined. It also means taking a forward thinking approach to how we do business and how we strategically apply our resources to meet the high expectations of our citizens.

As the City plans for FY 2017 and beyond, there are key events and challenges that are shaping our vision. First, due to the continued population growth in Pooler, the City is already beginning to plan for renegotiation of the Local Option Sales Tax (LOST) distribution within Chatham County in 2022 and the Special Local Option Sales Tax (SPLOST) referendum that will go before the voters of Chatham County in 2019. Per State law, each County along with the certified municipalities within its jurisdiction must re-negotiate the division of LOST collections when the results of every decennial census are published. While many factors are considered in the allocation, population is a key determinant. LOST revenue can be co-mingled with general fund revenue and is generally used for operations. SPLOST, however, can only be used for capital infrastructure and is a very important component of the City's capital budget plans.

Second, the City must continue to maintain our current assets and reinvest in the community. The City understands the importance of maintaining and reinvesting in public facilities and infrastructure, and therefore, is beginning plans to further expand both of the City's recreational facilities to include more softball and soccer fields. Additionally, the City will complete upgrades to the traffic signals on Pooler Parkway in 2017 which will coordinate with the signals on the other side of I95 to improve the flow of traffic in that busy shopping corridor. The City will also complete its objective of lowering the community's ISO rating by constructing a fifth fire station along Jimmy DeLoach Parkway.

Third, the City will continue its efforts towards quality growth management in order to be an attractive place for businesses to locate. One of the most important issues necessary for development is an abundant source of water as well as the efficient treatment of sewage. In 2014, Pooler completed construction of a well to pump water from the Lower Floridan Aquifer in order to lessen the City's dependence on purchased water. And while the City is completing an expansion of the wastewater treatment facility in 2017, plans are already underway to begin the permitting process of a second treatment facility to increase the City's treatment capacity by another 3 or 4 million gallons per day.

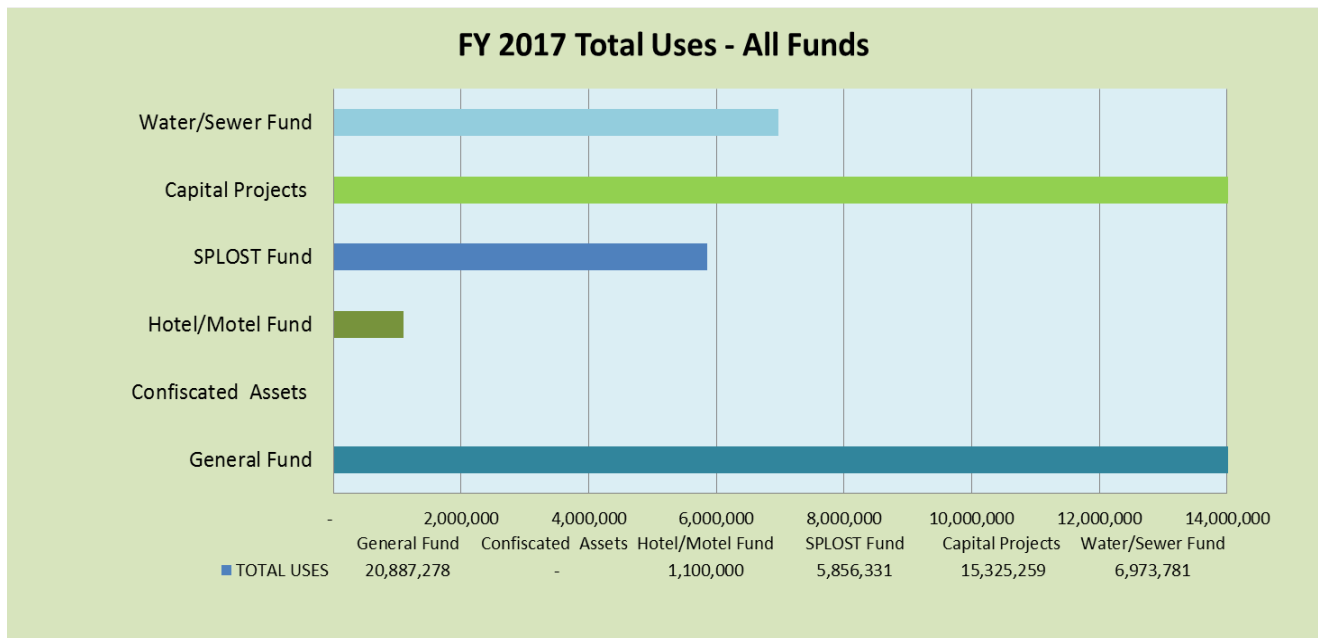
FY 2017 Annual Budget Overview/Highlights

The FY 2017 Annual Budget allows the City to maintain current service levels and provide funds to be allocated at a future date for capital improvements which should enhance the livability of the citizens within the City. The remainder of this transmittal letter details in general terms, the budgetary decisions/actions pertaining to the operating and capital budgets, expenditures and revenues for each fund and changes in the final balance.

As mandated by the City Charter, the FY 2017 Annual Budget represents a balanced budget. Total appropriations from each fund do not exceed estimated fund balances and revenues for each of the City's respective funds.

Total Uses

The FY 2017 annual budget for all funds totals \$50,142,649. Below is a table illustrating the FY 2017 total uses by fund. These figures include expenditures and inter-fund transfers.



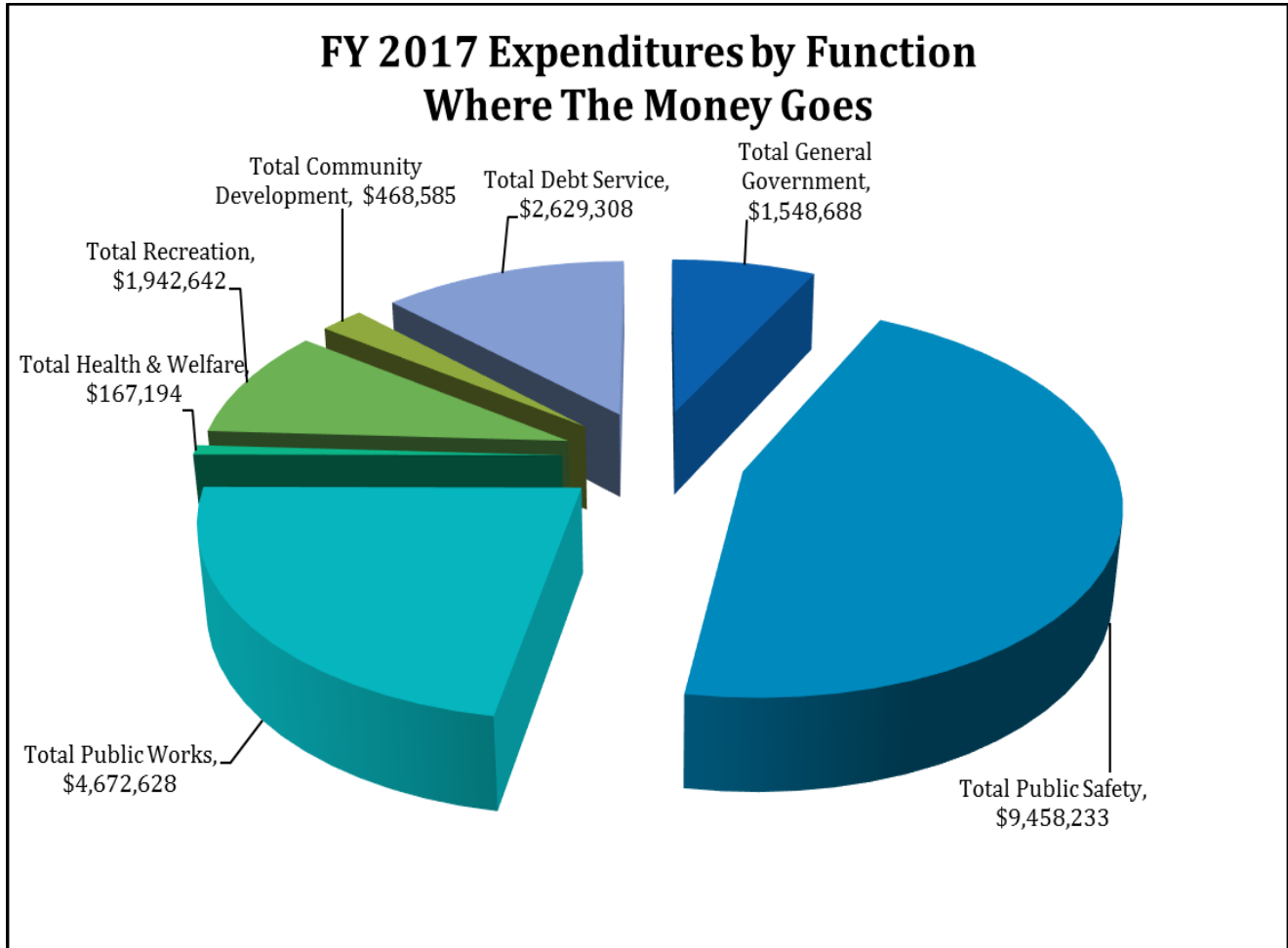
FY 2017 Operating Budget

All services provided by the City in FY 2017 are approved at the funding levels which permit the continuation of basic services at established service levels.

The City has been very fortunate that we have not had to do major layoffs, furloughs, salary reductions, or reductions of major benefits. The City will strive to balance the constraints of retaining an effective workforce with the resources available.

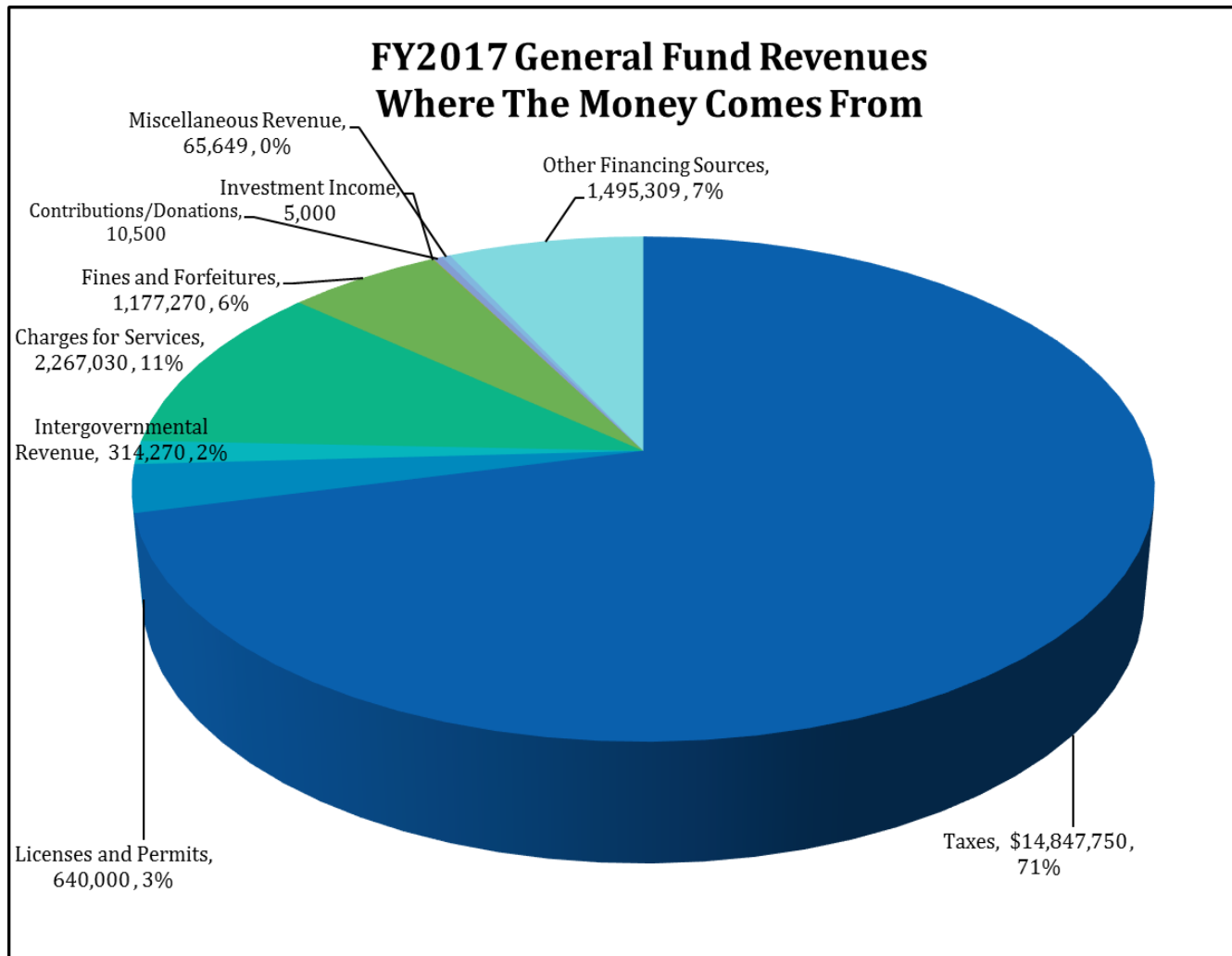
General Fund Expenditures

Total General Fund uses (expenditures and transfers to other funds) for FY 2017 are \$20,887,278, which represents a decrease of 12.7%, or \$2,651,763 under the FY 2016 amended budget. This decrease is due to a reduced transfer to the capital projects fund since most of the projects related to the new City Hall have been completed or are nearly complete. Revenue projections for the forthcoming fiscal year less Other Financing Sources indicate that \$19,931,969 will be available through the City's diversified sources of revenues.



General Fund Revenues

The City's largest source of revenue is derived from the Local Option Sales Tax (LOST). Other significant sources are the revenues derived from real and personal property taxes, other excise taxes, fines and forfeitures, and licenses and permits. Brief descriptions of the General Fund revenue streams are provided below.



Major General Fund Revenue Sources

Sales Tax (Local Option Sales Tax or LOST)

The largest single General Fund revenue source is the Local Option Sales Tax (LOST), a retail sales and use tax of 1%. LOST collections are projected to generate approximately \$5,750,000 in FY 2017 and represent over 25% of general fund revenue. Trend analysis, estimated growth in the number of retail commercial businesses and observation of local retail business conditions are the primary means of forecasting this revenue source. Final end of year estimates show that in 2016, the City of Pooler collected \$5,866,450 in LOST revenue. Retail sales in Chatham County are expected to result in comparable collections in 2017.

Real and Personal Property Taxes

The second largest General Fund revenue source is the Real and Personal Property Tax category. This revenue source is projected to generate \$4,400,000 in FY 2017 and represents over 20% of General Fund revenues. In 2010, the City of Pooler contracted with the Chatham County Tax Commissioner to perform all of the billing and payment collections of the City's property tax. This has resulted in a higher percentage of tax collection in any given year.

Excise Tax

The other taxes in the Excise Tax category make up the largest group of General Fund revenues after the Real and Personal Property Taxes and LOST revenues. Excise taxes, consisting of individual items such as beer and wine taxes, franchise taxes, occupational taxes, insurance premium taxes and other similar taxes are expected to realize \$3,814,000 in FY 2017.

Charges for Services

Charges for Services are revenues that make up the fourth largest group of General Fund revenues. Charges for Services consist of monies collected from customers, with the Sanitation fees being the largest revenue. The entire revenue source is expected to yield a total of \$2,267,030 for FY 2017. This amount represents an increase of \$237,437, or 10.48%, over the FY 2016 Amended Budget of \$2,029,593. This increase is mostly due to expected growth in 2017 as well as an increase to charges to make up for increased costs associated with collection of solid waste.

Other Financing Sources

Other financing sources combine to make the General Fund's fifth largest revenue source. Total revenue projected in FY 2017 is \$1,115,080 with an additional \$380,229 from the fund balance to allow the City to complete some scheduled capital projects. Of this amount, \$565,080 is from Capital Leases to purchase 4 new police vehicles, new playground equipment for the Rogers Street facility and new breathing apparatus units for the fire department. The remainder represents a transfer in from the Hotel/Motel Tax Fund in the amount of \$550,000 for the City's percentage of the 6% tax charged by all hotels in the City of Pooler. Revenue for the City generated by the Hotel/Motel tax has been steadily increasing over the past few years due to increased tourism in the area and the construction of new hotels.

Fines and Forfeitures

Fines and Forfeitures is the sixth largest group of General Fund revenues. Fines and Forfeitures consist of monies collected through the court system mostly as a result of traffic fines. This revenue source is expected to yield a total of \$ 1,177,270 for FY 2017.

Minor General Fund Revenue Sources

Licenses and Permits

Licenses and Permits in FY 2017 are projected to bring in \$640,000, which represents a decrease of 20%, or \$130,839, from actual revenue in FY 2016. While the City will continue to spur new development, the uncertainty in the economy has led to a conservative estimate for this revenue source. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream.

Investment Income

Investment Income is one of the minor revenue sources in the General Fund. Investment Income is revenue generated based on interest earned on monies invested during the year. This revenue source is expected to yield a total of \$10,000 for FY 2017. This amount represents an increase of \$7,000 change from the FY 2016 Amended Budget. The increased health of the overall economy has begun to bring about higher interest rates. The City of Pooler will look at different investment options in 2017 of its fund balances not restricted for ongoing operations and capital projects.

Miscellaneous Revenue

Miscellaneous revenue is comprised of various rental fees, lease agreements, and other miscellaneous fees. In FY 2017, collection of these revenue sources is estimated at approximately \$65,649. This is significantly less than collections in 2016 of \$141,268, however, due to the inconsistent nature, the City projects miscellaneous revenues conservatively.

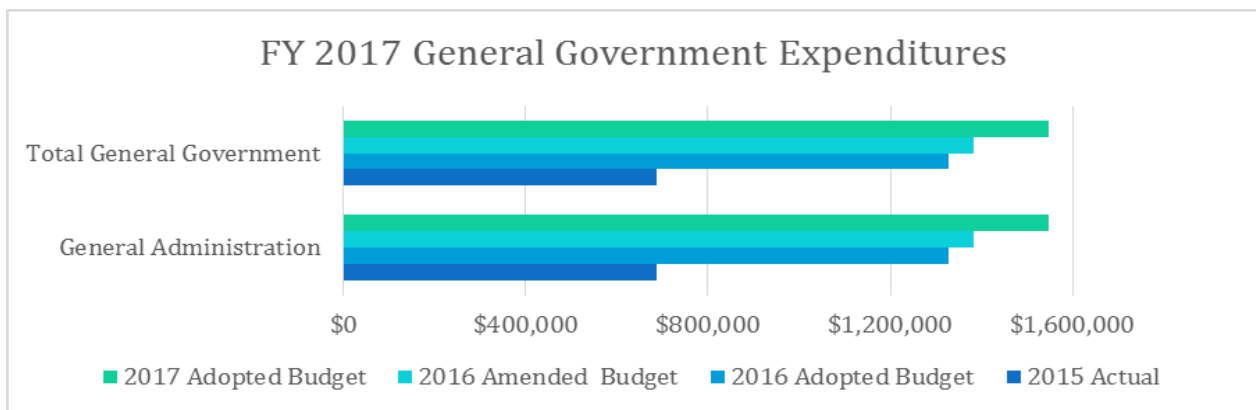
Summary of Expenditures & Other Financing Uses

General Government Function

The General Government function is comprised of the following departments and divisions:

- Executive (City Manager)
- Information Technology/Information Systems
- Finance Department
- Human Resource Department

FY 2017 Approved General Government Expenditures

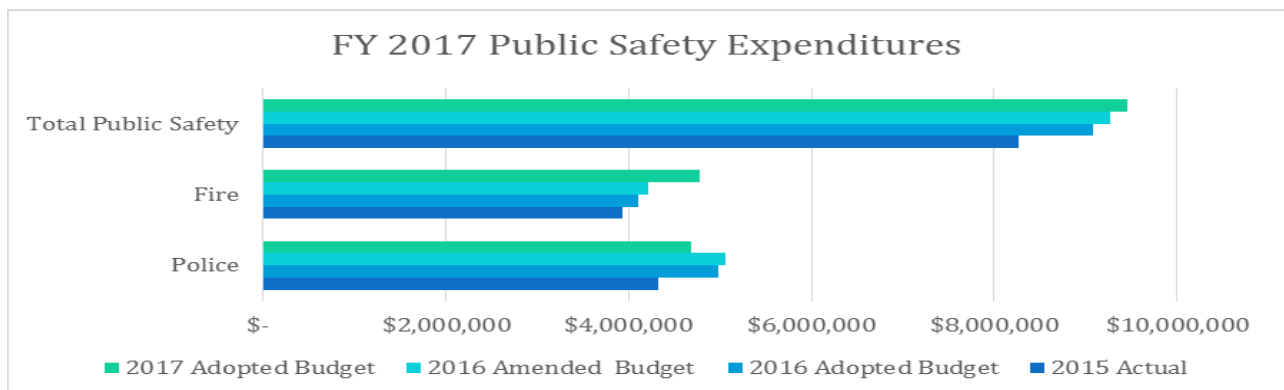


Public Safety Function

The Public Safety function is comprised of the following departments:

- Police Department
 - Municipal Court
- Fire Department

FY 2017 Approved Public Safety Expenditures

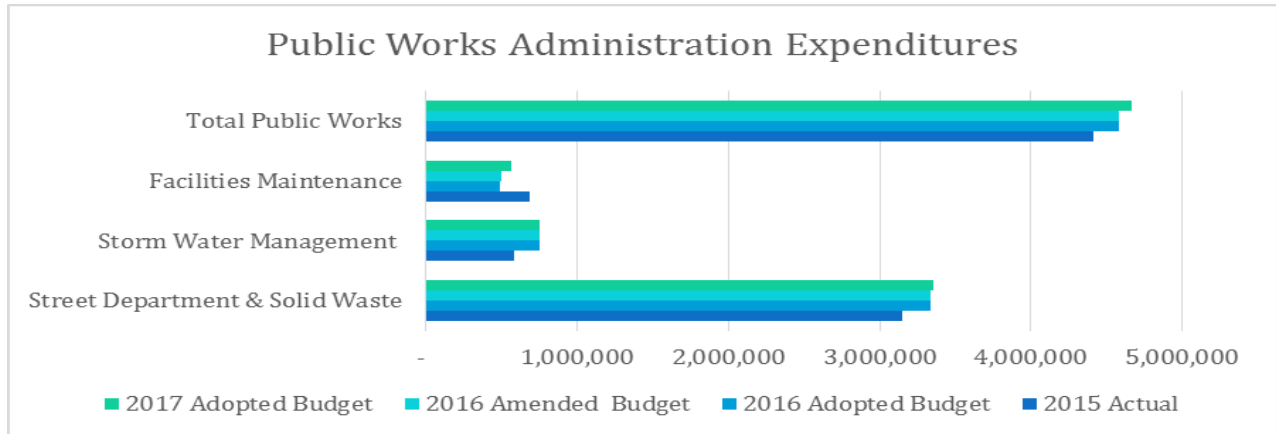


Public Works Function

The Public Works function is comprised of four (4) departments:

- Street Department
- Storm Water Management Department
- Solid Waste
- Facilities Maintenance

FY 2017 Approved Public Works Expenditures



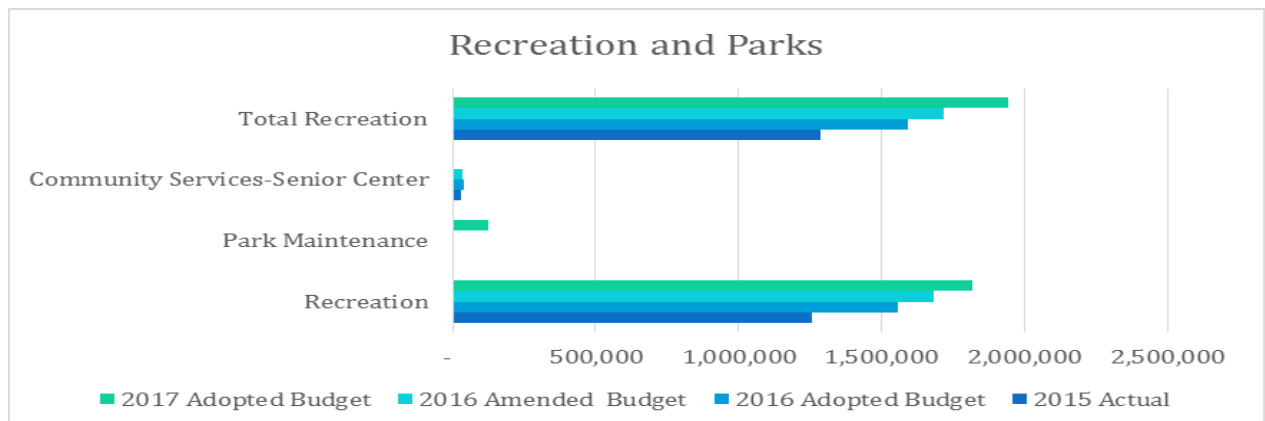
Recreation and Parks Function

The Recreation and Parks function is comprised of two (2) departments:

- Recreation Department
 - Park Maintenance
- Senior Citizen Center

The Recreation and Parks expenditures for FY 2017 total \$2,109,836.

FY 2017 Approved Recreation and Parks Expenditures

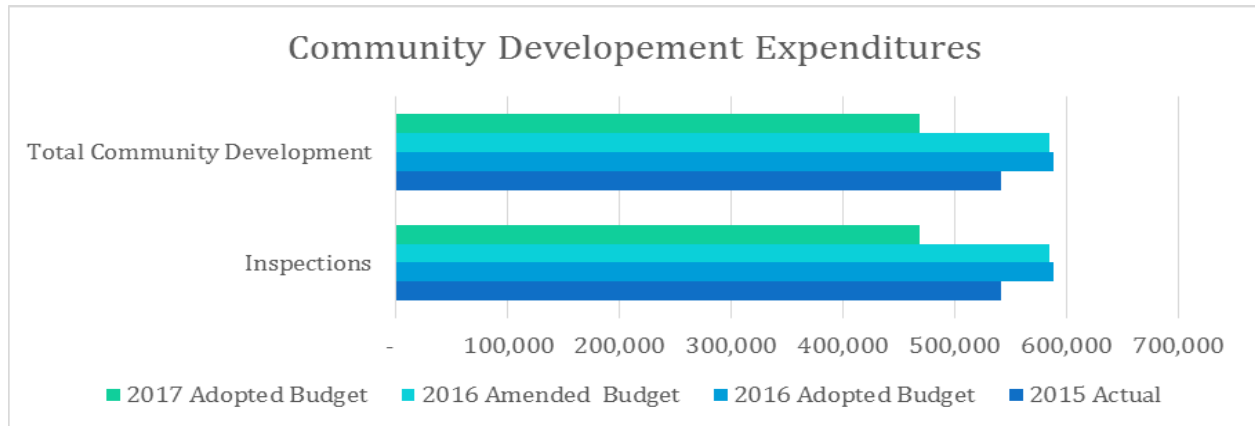


Community Development Function

The Community Development function is comprised of two (2) departments:

- Inspections
- Zoning

FY 2017 Approved Community Development Expenditures



Fund Balance

The FY 2017 General Fund - Fund Balance is expected to decrease from \$17,419,717 at the end of FY 2016 to \$17,039,488. The decrease is caused by the need to commit resources to the Capital Projects Fund to complete road paving and the installation of new traffic signals at Rogers Street and Highway 80 in downtown Pooler. The fund balance may be used throughout the year to fund various non-budgeted projects as approved by Mayor and Council as long as it is maintained at a level no less than 4 months of operating expenditures.

The General Fund - Fund Balance at the end of FY 2017 is expected to equal 93% of the operating budget of \$18,257,970. The City's reserve policy stipulates that the fund balance should not drop below 4-6 months or 33-50% of the budgeted operating expenditures. The purpose of this reserve is to protect the City from economic downturns and unforeseen expenditures. Fund balance is defined as the difference between the City's assets and liabilities.

Capital Projects Funds

Special Purpose Local Option Sales Tax Fund

The Special Purpose Local Option Sales Tax (SPLOST) is a citizen approved penny sales tax for specifically designated capital projects. The tax is voter approved for five (5) or six (6) year increments. The FY 2017 Budget includes debt service payments on the purchase of 5 new fire vehicles in 2016 and the police department portion of the new City Hall building that will be completed in 2017. The SPLOST budget also includes the completion of the traffic signal upgrade on Pooler Parkway.

Capital Projects Fund

In 2012, the City began accounting for large capital projects in a separate fund. Projects began and scheduled to be completed in 2017 include construction of the new City Hall building and the traffic signal upgrades at the same location. Also included in the 2017 budget is the construction of a new fire station at Jimmy DeLoach Parkway.

Special Revenue Funds

Confiscated Asset Fund

The Confiscated Assets Fund represents a share of the net proceeds in forfeiture cases mostly at the federal level. The City of Pooler has assigned agents who work with the Drug Enforcement Administration (DEA) which in turn results in the shared revenues. The share percentage is based on the agency's overall participation in and contribution to the investigation. The funds generated, including interest earnings, must be used for law enforcement purposes and must increase and not supplement the appropriate operating budget. This is not a stable source of revenue.

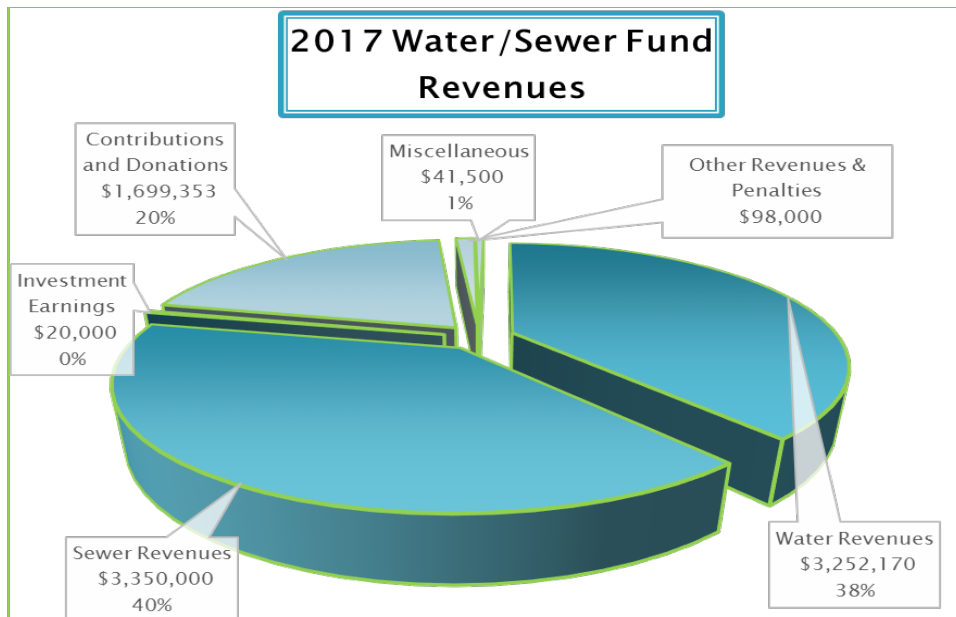
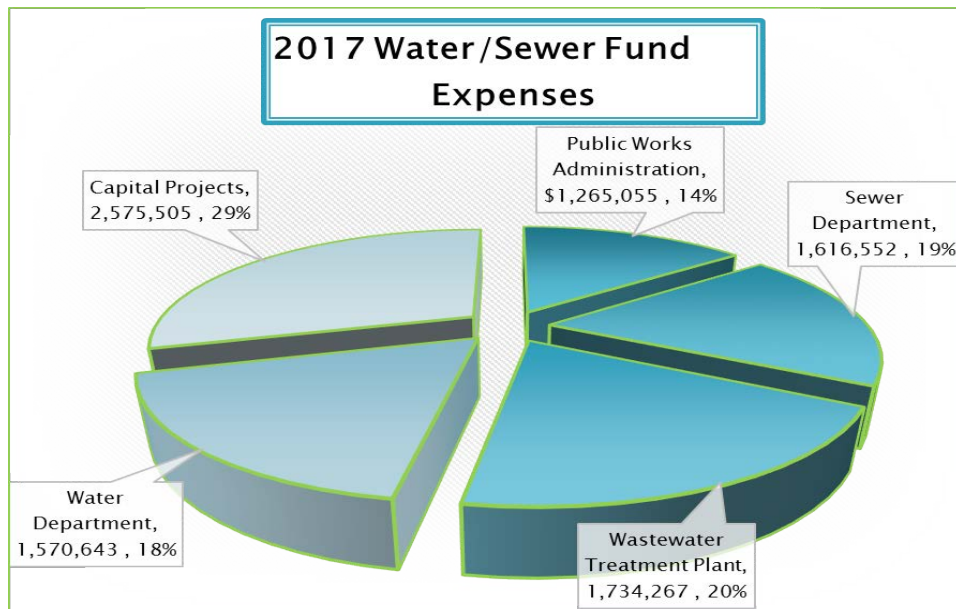
Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Pooler. Revenues for the fund are raised from a 6% hotel/motel tax placed on hotels/motels conducting business within city limits. The tax is expected to raise \$1,100,000 in FY 2017. One sixth (1/6) of the collections are designated for the purpose of constructing, developing, supporting, and operating the Savannah Maritime Trade Center. One third (1/3) of the collections are directed to the Pooler Chamber of Commerce and are strictly designated for the purposes of promoting tourism, conventions, and trade shows in the City of Pooler as detailed in O.C.G.A.; section 48-13-51 (a) (3.2). The remaining 50% does not have restrictions and can be used to fund general fund expenditures.

Enterprise Funds

Water and Sewer Fund

Enterprise Funds account for specific services that are funded directly through user fees. The City has one Enterprise Fund, the Water and Sewer Fund (which has four distinct divisions). Typically these funds are intended to be fully self-supporting and are not subsidized by the General Fund. The FY 2017 Budget for the Water and Sewer Enterprise Fund projected revenues and expenses totaled \$8,762,022. The percentages of revenues and expenses for the Water and Sewer Fund are reflected in the following charts.



Conclusion

To protect the City's financial condition while achieving the goals outlined in this budget, a conservative and cautious approach was taken in projecting revenues and budgeting expenditures. The FY 2017 budget plan presented to you will fund the personnel and basic operating costs to maintain existing service levels. There is still much uncertainty as to what the future holds for local government revenue streams. Because we do not know what will happen to the sales tax collections, fuel costs, etc., we will need to proceed with caution as we enter the upcoming fiscal year and continue to follow cost control measures that have been implemented in previous years.

This FY 2017 Annual Budget was submitted to the Mayor and Council with the confidence that this document will assist citizens in evaluating approved budgetary and service levels. It also is intended to assist Mayor and Council in setting policy and establishing an overview of operations and City staff in accomplishing stated goals and objectives within financial constraints.

I would like to thank the Mayor and Council for providing direction in order to assist in the development of this FY 2017 Budget document as we continue to address the challenges and opportunities presented for local governments.

In order to compile the data for this document, several staff members have worked diligently to see that the figures and graphs are complete and accurate. To all who have worked to produce this document, I wish to express my very sincere gratitude.

Respectfully submitted,

Robert H. Byrd, Jr.
City Manager

2017

CITY AT A GLANCE



CITY OF POOLER
ESTABLISHED 1907

Introduction



Central of Georgia Railroad Car

History

Pooler, Georgia is located in West Chatham County at the intersection of I-95 and I-16 within two miles of the Savannah/Hilton Head International Airport. Pooler was named for Robert William Pooler in 1838. Mr. Pooler was a very civic minded resident of Savannah and worked for the Central of Georgia Railroad. He worked long and hard to establish a “feasibility study” of the venture in the towns and counties through which a proposed railroad would extend. Mr. Pooler never lived in the community named after him and died on Christmas day, 1853.

During the Civil War, Pooler was a railway stop called Pooler’s Station. This was the last stop before Savannah on the Central of Georgia Railroad. In December 1864, Pooler was a meeting place for Union officers led by William Tecumseh Sherman, who negotiated with Savannah authorities for the strategic port city’s peaceful surrender. For several decades, this young community and in fact all of Georgia was dazed and stunned by the shock of the Civil War. Gradually, the South caught its breath in a new birth. About 1883, Mr. Ben Rothwell, bought several hundred acres in the community. He pioneered in a new method of community development by giving free lots to builders to erect permanent homes. Dan Newton built the first Baptist Church in Pooler in what is now known as Gleason Park. A sawmill was built to supply lumber to homebuilders and the embryonic community began to take shape. The brickyard supplied other needed materials and dairies soon found a ready market. Remains of the brickyard can be found near the railroad tracks just south of what is now I-95.

In 1907, Pooler was incorporated with only 337 residents. Mr. H.G. Beaufort was the first mayor. A town hall was erected in 1923 in order to have a permanent place to transact municipal business. One of the first women to vote in the State of Georgia was Mrs. Gary Goggins, who was also the only woman alderman for the Town of Pooler in the early 1900’s.

The City has grown by leaps and bounds with the establishment of banks, retail shops, professional offices and restaurants. Also, with the opening of Interstate 95 came other businesses and industries near and in the City of Pooler.

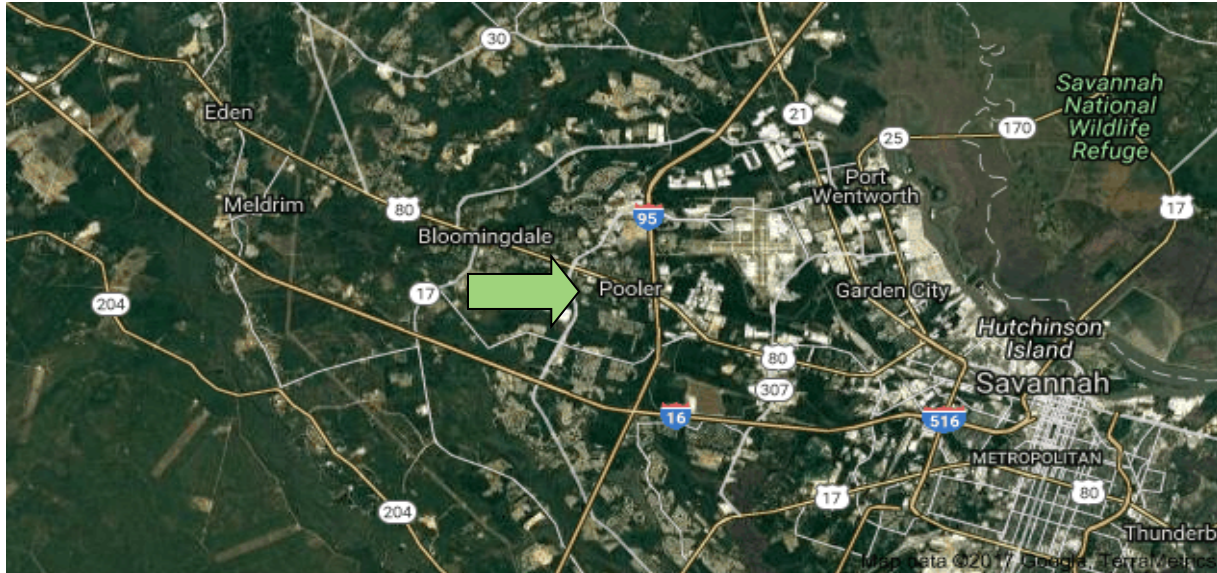
Today, Pooler is the center for commercial development in west Chatham County. Godley Station, the center for business development, has been successful in attracting large companies such as JCB to the area. Newer shopping centers such as The Tanger Outlets are bringing new revenue to the area. A low crime rate and the small town community feel are all factors in the areas explosive growth. Pooler is now one of Georgia's fastest-growing cities. Also located in Pooler, Georgia is the Mighty Eighth Air Force Museum which is a non-profit 501c.3 organization. It educates visitors through the use of exhibits, artifacts, archival materials, and stories, most of which are dedicated to the history of the Eighth Air Force during World War II. Below is one of the aircraft (F-4 Phantom II) which is displayed at the Mighty Eighth Museum



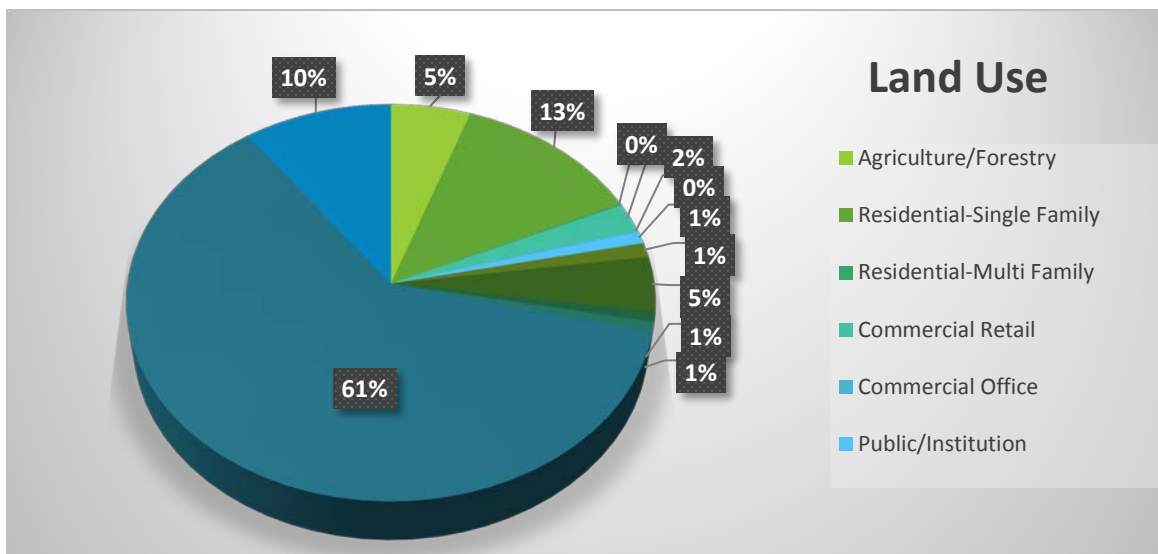
Phantom II (featured at Mighty Eighth Museum)

Current Position of the City of Pooler

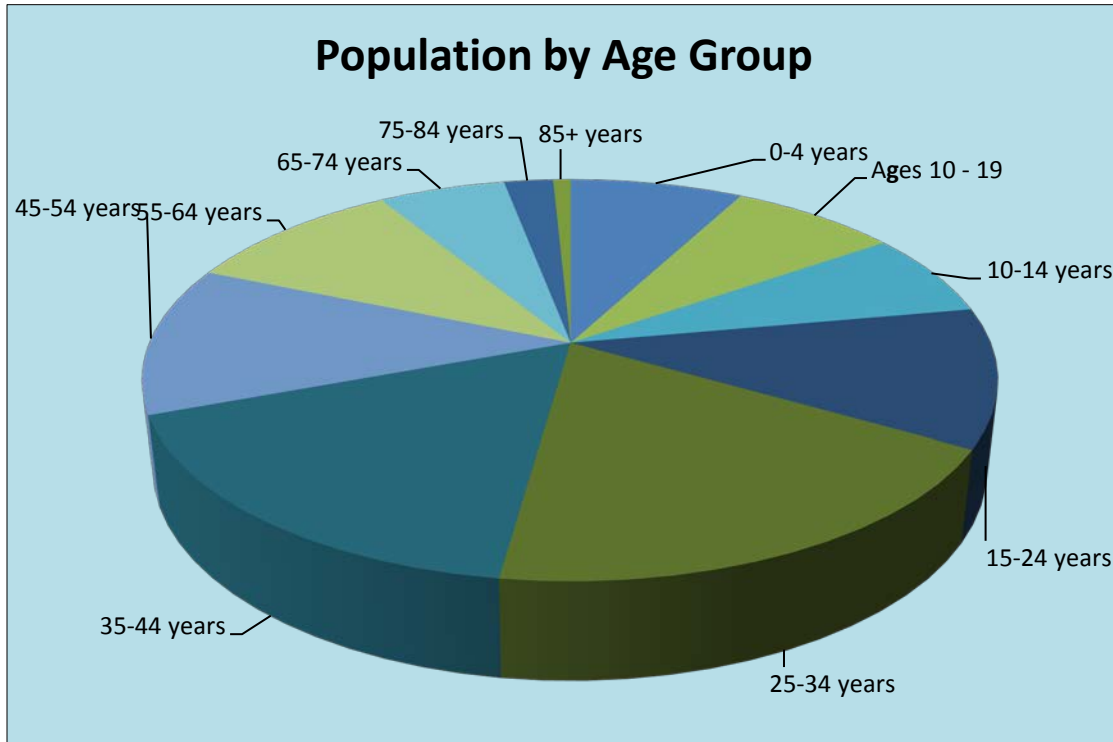
Population and Demographics



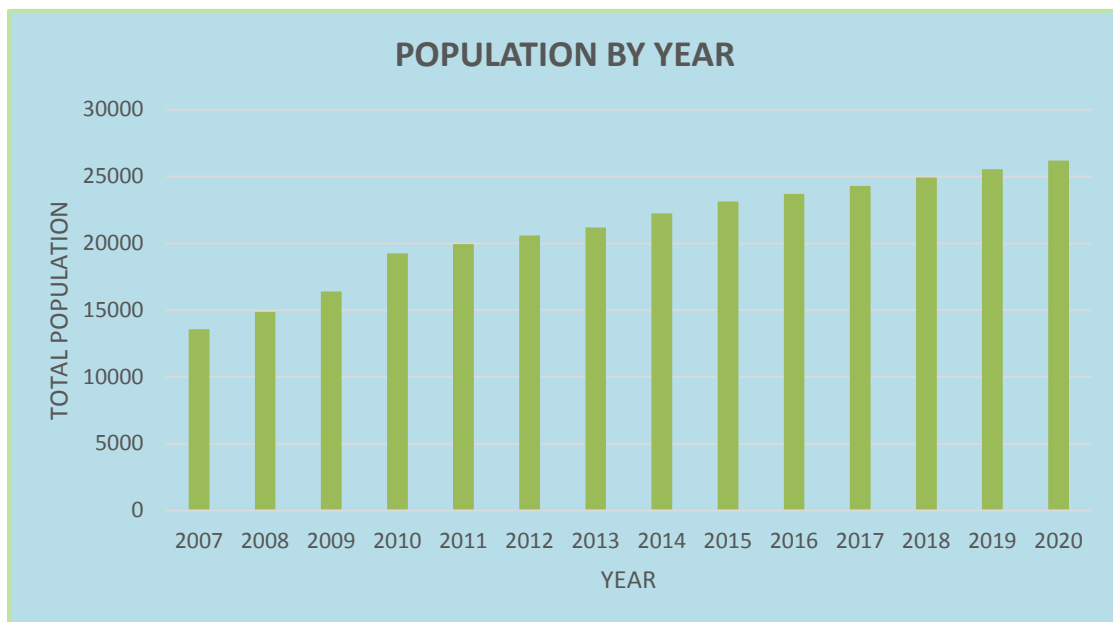
The City of Pooler is located in Chatham County, Georgia 10 miles west of the City of Savannah. The City encompasses an area of approximately 31 square miles and has a current population of 23,133 according to the 2015 Census Report. This number represents an increase of 21% from the 2010 Census. This number will have a significant impact on the City for the next 10 years, given that the upcoming Local Option Sales Tax distribution will largely depend on the Census figures.



Population by Age



According to the 2015 Census, the distribution by age is as follows and is reflected in the chart below. The largest group represented is the age range of 25-34 years at 18.8%. The next largest groups represented are the age group of 35-44 years at 16.6%, followed by the 45-54 years at 12.4%, and the 15-24 years of age group at 11.3%. These four groups represent 59.10% of the population based on the 2015 Census.



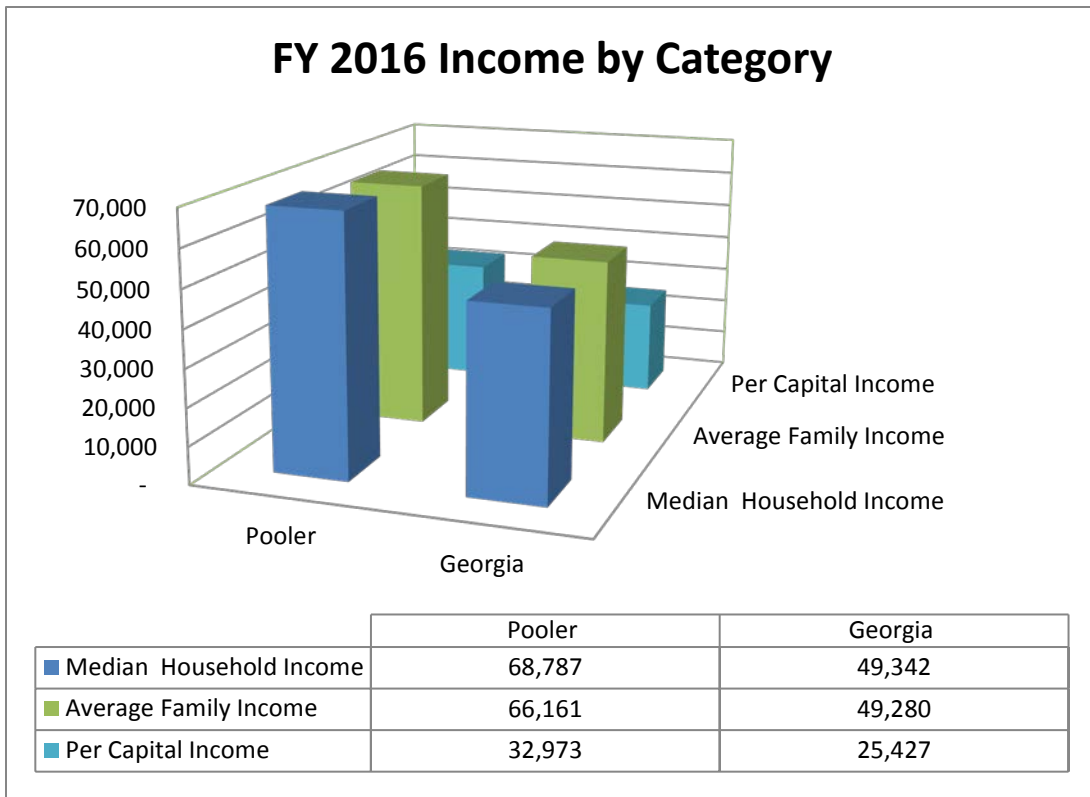
Households and Income

The original grid layout of Pooler set the stage for a vibrant and well-rounded community, which is home to many charming residences to this day. There are several solid existing neighborhoods in Pooler including Savannah Quarters, Forrest Lakes, Godley Station, Harmony, The Arbors, Morgan Pines, Hamilton Grove, The Hunt Club and many other communities that make up the beautiful city of Pooler. Additionally, the City of Pooler has a significant amount of land where new neighborhoods will develop and continue to shape the community.



Home in Forest Lakes Subdivision

The 2015 Census community statistics results for Pooler were very positive. The median income for a household in the City of Pooler was \$ 68,787 compared to the Georgia average of \$49,342. Pooler's household income is 21 % higher than the state average. The median per capita income of Pooler is \$32,973 compared to the State of Georgia average of \$25,427, which is 23% higher than the state average. The following graph shows the median income for a household, the average family incomes and the median per capita income.



Economy and Industry

Over the past ten years, the City of Pooler has experienced unprecedented growth. In 2000, the U.S. Census Bureau estimated the population of Pooler to be 6,239. Since then, the population has more than tripled according to the 2015 Census which estimates Pooler’s population to be 23,133. Several new communities have been developed in Pooler which has also sparked commercial development and employment opportunities. The geographical location of the City combined with the quality of life benefits that Pooler has to offer contribute to the growth.

Since 2011, the City of Pooler has seen increases in the purchase of building permits for both residential and commercial development indicating a much needed recovery from the recession that began in 2008. Although the number of permits issued in 2016 was less than half from the year before and the past 10-year average, the City does not see this as an economic issue. There are many plans in the works for more development within City Pooler limits, especially commercial development. In 2016, there were 211 residential permits issued compared to 255 in 2015 and 70 commercial permits issued compared to 343 in 2015. The City continues to issue permits to office complexes, restaurants, and other retail establishments.

The City of Pooler has 13 hotels to offer the traveling public on Interstate 95. The City is anticipating \$1,100,000 in hotel excise tax in 2017. The revenue from this tax has been increasing since 2012 due to higher occupancy rates. Five (5) more hotels are being planned for Pooler, with three (3) of them being constructed on Pooler Parkway at the I16 interchange. The City expects Local Option Sales Tax (LOST) collections to remain steady in 2017. Currently, LOST is the city's largest source of revenue. After the decennial census is 2020, LOST distributions will be renegotiated amount Chatham County and the municipalities in the County, and the City of Pooler expects to receive a higher distribution at that time due to increasing population and development within the City.

Due to the increase in population over the past decade, the City of Pooler has been attracting several family entertainment-oriented businesses. In 2012, one of the new movie theaters in Pooler expanded to include an IMAX theatre and plans are underway for a third movie theater to be constructed in Pooler in the near future. In addition, the developer of the 14-acre water park near the new bowling alley just off of Pooler Parkway plans to expand the facility. Future commercial development plans tentatively include 2 new grocery stores, additional restaurants and retail business at the outlet mall, and a car dealership. All of these projects will help to stimulate the economy in Pooler, as well as make the city a more attractive place for families to reside.

Local Government

The City of Pooler operates under a Council-Manager form of Government. This system of government combines the strong political leadership of elected officials with the strong managerial experience of an appointed City Manager, enabling the Mayor and City Council to share legislative functions. The Mayor continues to be recognized as the political head of the City and is a voting member on the City Council. Council appoints a City Manager to manage the City on a daily basis and implement the policies and programs enacted by the Council. The City Manager is responsible for preparing the annual budget, providing leadership and direction in the development of short and long range plans, and advising the Mayor and City Council of financial conditions. The City Council also appoints a City Clerk and a Finance Officer.

The City currently employs approximately 200 full time workers and provides a full range of municipal services, including general government, public safety (police and fire), recreation, public works, code enforcement, solid waste collection and disposal, and water and sewer utilities. The criteria used by the City for including activities in preparing its financial statements are set forth in GASB Statement No. 14. Based on these criteria, all municipal services listed above are included in the City's financial statements. In addition, the Pooler Development Authority is considered to be a component unit of the City and is treated as such in the City's financial statements.

The City Council adopts and reports annual budgets for its general and special revenue funds as required by state law. The legal level of control (the level at which expenditures may not exceed appropriations) is at the departmental level.



Groundbreaking for New Pooler City Hall-2015

2016 STATISTICS

CITY OF POOLER AT A GLANCE

Pooler, GA

INCORPORATED 1907

FORM OF GOVERNMENT:
COUNCIL-MANAGER

2017 POOLER CITY COUNCIL

<u>MAYOR</u>	<u>ELECTED</u>
MICHAEL F. LAMB	2004

<u>COUNCIL MEMBERS</u>	<u>ELECTED</u>
BRUCE ALLEN	2004
REBECCA BENTON	2004
SHANNON BLACK	2010
ASHLEY BROWN	2016
MIKE ROYAL	2005
STEVE E. WALL	1996

REGISTERED VOTERS 10,636

VETERANS 2,511

Total Businesses	1721
Educational Attainment	94.4%
Total Housing Units	8,666
Male Median Income	\$50,830
Female Median Income	\$21,496
Percentage of Married	56.1 %
Median House Value	\$173,000

CITY DEMOGRAPHICS

Estimated Population	23,133
Annual Growth Rate	2.51%
Projected 2020 Population	25,453
Median Family Income	\$66,161
Average Household Size	2.53
Per Capita Income	\$32,973
Annual Growth Rate	3.54%

PUBLIC SCHOOLS LOCATED IN CITY

Elementary	2
Middle School	1
High School	0

POLICE PROTECTION

Number of Stations	1
Number of Personnel	55
FY 2016 Calls for Service	39,126

FIRE PROTECTION

Number of Stations	4
Number of Personnel	59
FY 2016 Calls for Service	3,846

PUBLIC WORKS

Miles of Streets Resurfaced	.84
Residential Permits Issued	211
Commercial Permits Issued	70

PARKS AND RECREATION

Community Centers	1
Parks	2

WATER AND SEWER SYSTEM

Daily Average Water Consumption (millions of gallons)	2,180
Max Daily Water Capacity (millions of gallons)	4,454
Max Daily Treatment Capacity (millions of gallons)	3,500

MAJOR EMPLOYERS

JCB, Inc.	599
Wal-Mart	288
City of Pooler	204
Jenkins Plumbing	140

2017

FINANCIAL POLICIES



CITY OF POOLER
ESTABLISHED 1907

Financial Policies

The purpose of this section is to present the policies that the City follows in managing its financial and budgetary affairs. These policies represent long-standing principles, traditions, and practices that have guided the City in maintaining financial stability.

Fiscal Policies

The following fiscal policies are employed by the City of Pooler:

- The City shall strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.
- The City will actively support economic and industrial development, recruitment and retention efforts to expand the revenue base.
- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues.
- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- Basic and essential services provided by the City will receive priority funding.
- The City will provide access to medical, dental and life insurance for its employees. The cost for these benefits will be shared between the City and its employees.
- The City will provide access to appropriate retirement plans for its employees. Employees contribute 2% - 4% according to their hire date and the City will make contributions for eligible employees at the percentage defined as reflected in the Personnel Summary section.

Fund Accounting

In governmental accounting all financial transactions are organized within “funds”. The City abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. First, a fund contains a group of accounts segregated for certain purposes. Second, the financial transactions related to these purposes will be recorded in the accounts of the fund. And third, these accounts must be self-balancing and must include information about all the financial resources (assets), liabilities, fund balance/retained earnings, revenues and expenditures/expenses.

Governmental Fund Types

The City currently makes use of three Governmental Fund types: General Fund, Special Revenue Funds, and Capital Improvements Fund. The City also makes use of one of the Proprietary fund types, which is the Enterprise Fund and one Fiduciary Fund, which is the Agency Fund. The City has one Enterprise fund which is the Water & Sewer Fund and one Agency fund which is the Municipal Court Fund. Following is a brief description of each fund type.

General Fund: The General Fund is used as the chief operating fund and to account for all resources which are not accounted for in another fund. Most functions of the City are financed within this fund, such as maintenance and operations (M&O), and salaries and benefits. By definition, there can only be one general fund.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Improvement Funds: Capital Improvement Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects.

Proprietary Fund Types

Proprietary funds are used to account for the City’s ongoing activities which are similar to those often found in the private sector. The measurement focus (flow of economic resources) is based upon determination of net income. The following is the City’s proprietary fund type.

Enterprise Funds: Enterprise Funds are used to account for operations, which include the Water & Sewer Fund, that are significantly financed through user fees and/or for which a governing body desires periodical information on costs.

Fiduciary Fund Types

Fiduciary fund reporting focuses on net assets and changes in net assets. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The Fiduciary fund category used by the City of Pooler includes one Agency Fund. GASB 34 excludes the reporting of fiduciary activities in the government-wide financial statements.

Agency Fund: The City of Pooler uses one Agency fund to account for, on a temporary basis, fines collected by the Municipal Court. Pooler's share is ultimately transferred to the general fund and the balance is distributed to other governmental agencies.

Basis of Accounting

The basis of accounting determines when financial transactions are recorded in the accounts of the various funds used by the City.

Governmental Fund Types: The modified accrual basis is followed in the Governmental Funds. Such funds include the General Fund, Special Revenue Funds and Capital Improvement Funds. The modified accrual basis of accounting recognizes revenues in the accounting period in which they become available and measurable as current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or expected to be collectible soon enough thereafter to be used to pay liabilities of the current period.

Proprietary Fund Types: The full accrual basis is followed in the Proprietary Funds. Such fund types include two sub-types: Enterprise Funds and Internal Service Funds. The City does not have any Internal Service Funds. The full accrual basis of accounting recognizes transactions and events when they occur, regardless of the time of the related cash flow.

Fiduciary Fund Types: Agency Funds are used as a clearing account to distribute financial resources to other funds or outside entities. Agency funds are custodial in nature and do not involve measurement of operations and provide the most appropriate mechanism for accounting for assets and liabilities.

Budget Adjustments/Amendments

From time to time it becomes necessary to modify the adopted budget. Any change that needs to be made to the budget must be presented to and approved by the Mayor and Council. There are different scenarios which require amendment of the budget. One type of change (budget adjustment) is when the "bottom line" total for a department or fund does not change the approved budget. The second type of change is a budget amendment that alters the total appropriation for a department or fund. The City Charter

permits the Mayor and Council to make changes in the appropriations contained in the current operating budget. Circumstances requiring an amendment include but are not limited to:

- Approval of new expenditure
- Transfer from one line item to another within a department
- Appropriation of additional funding if expenditures are projected to exceed budgeted amounts; or
- The re-appropriation of monies from one department to another when deemed necessary.

The City Manager considers budget amendments as a last resort. It is a standing policy that departments discipline themselves to initial appropriations made in the original budget ordinance passed at the beginning of the fiscal year.

Purchasing Policy

The City Council shall by ordinance prescribe procedures for a system of centralized purchasing for the City. Procurements of goods and services by the City are made in accordance with the purchasing policy. The policy describes the accepted methods for source selection including professional services, construction acquisitions, and emergency purchases.

All purchases shall be based on an approved budget for which funds have been allocated. Emergency purchases may be authorized by the City Manager. Any purchase made under these conditions for which funds have not been budgeted shall be presented to the Mayor and Council for approval at the next scheduled meeting.

The intent of the City's purchasing policy is to provide for the fair and equitable treatment of all persons involved in public purchasing by the City, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

Budgets and Budgetary Accounting

Annual budgets are adopted for the General Fund, Hotel/Motel Fund, Confiscated Assets Fund, Special Local Options Sales Tax (SPLOST) Fund and the Enterprise Fund. These budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The General Fund, the Hotel/Motel Fund, the Confiscated Assets Fund, and the SPLOST budgets are all prepared on the modified accrual basis of accounting. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The Water and Sewer budget is prepared on the full accrual basis of accounting. Under this basis, transactions and events are recognized when they occur, regardless of the time of related cash flow.

All appropriated budgets are prepared by fund, function and department. Transfers of appropriations between departments require the approval of Mayor and Council. The legal level of budgetary control is the department level; department heads have the authority to purchase budgeted items up to a \$500 maximum without prior approval of the City Manager. The Mayor is authorized to approve budget transfers according to the City Charter. Such transfers, however, are infrequent as department heads are encouraged to stay within the approved line item budgeted levels.

Investment Policy

The City adheres to treasury management practices permitted by state statutes and adopted investment policies. Recognizing that deposit and investment transactions are subject to a variety of risks, the City seeks to promote the safety of principal, provide adequate liquidity for operational needs, earn market rates of return on investments consistent with liquidity needs and investment quality, and conform to legal requirements. The City, subsequently, limits its investments to the types of securities provided by state statutes, considering first the probable safety of capital and then the probable income to be derived.

Reporting Policy/Audit

Each fiscal year, an independent firm is contracted to perform an audit of the City's basic financial statements. The City's fiscal year runs from January 1 to December 31. Audits are performed in accordance with Generally Accepted Audit Standards issued by the Comptroller General of the United States. The annual audit report is public record and, therefore, available to the public for review.

In an effort to ensure Mayor and Council are thoroughly informed, staff produces detailed monthly financial statements reporting the activity for funds maintained by the City.

The City prepares an annual budget document providing basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the proposed and final budget are made available to all interested parties for citizen review and input prior to final Mayor and Council adoption of the budget. This year the City will submit copies of the approved budget to the Government Finance Officer Association (GFOA) Distinguished Budget Presentation program.

Debt Policy

The City will pay for all capital projects and capital improvements with pay as you go financing, using current revenues when possible. If a project or improvement cannot be financed with current revenues, long-term debt might be recommended.

Capital Improvement Policy

The City prepares annually a Capital Improvements Program (CIP), which provides for the orderly maintenance, replacement and expansion of capital needs. The CIP will identify long-range capital projects and capital improvements of all types that will be coordinated with the annual operating budget to maintain full utilization of available resources. Additionally, the City will seek federal, state and other funding to assist in financing capital projects and capital improvements.

A capital outlay is defined as an item that costs at least \$10,000 or infrastructure improvements costing at least \$50,000 and that have an “economic useful life” of one year or more.

Reserve Policy

In December 2011, the City revised its fund balance policy to conform to the Governmental Accounting Standards Board (GASB) Statement 54. The statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classifications. The statement also clarifies the definition of existing governmental fund types. The policy in place for the City of Pooler formally establishes a minimum unrestricted fund balance policy in the General Fund of 4 - 6 months of operating expenditures.

In the event of an unanticipated budgetary shortfall in excess of \$250,000 it would be acceptable for the unrestricted fund balance to fall below the minimum level. However, a plan for replenishing the fund balance must be enacted beginning with the following budget year and must be completed within two years.

Budget Control Guidelines & Monitoring

It is the responsibility of each department head to control expenditures and expend funds only for items that are budgeted. The City’s Charter stipulates that expenditures shall not exceed the appropriation authorized by the budget. No increase in the overall budget for any one department shall be made without the approval of the Mayor and Council. Refer to “Budget Amendments” for additional details.

Expenditure Control

An operational control of departmental budgets is maintained by a preliminary check of funds availability on an object classification basis. Each department is responsible for ensuring funds are available within the object classification before the issuance of purchase orders. In the event of insufficient funds within a department, additional information must be submitted to justify the purchase after which a budget amendment will be done. Budgetary control is established at the department level, not by individual line items within the department.

Budget Preparation Process

The Finance Officer oversees the budget preparation process. The budget is composed of three levels: (1) Department Request, (2) City Manager's Proposal, and (3) the Mayor and Council Approved Budget. The City Manager is responsible for formulating finance and policy priorities. Specific steps in the budget preparation process include the following:

Budget Preparation Package: In July budget preparation packages are distributed to all department heads. Budget templates are set up in the Incode Accounting system for use by the department heads.

City Manager Overview: After the budget packages are distributed, the City Manager gives the time line for their budget request to be submitted to Finance. Each department head meets with the City Manager and the Finance Officer for additional directions in preparation of the budget and to identify funding priorities.

Goals, Objectives and Tasks: During the month of August, department heads submit their budget requests through inputting their numbers in the system with detailed explanations if necessary. Goals, objectives and tasks are submitted to the Finance Officer for preliminary review. Afterward, the package is submitted to the City Manager for review.

Analysis of Departmental Budgets: In mid-September, department heads meet with the City Manager and the Finance Officer to review their submitted budget requests. During October the Finance Office compiles the proposed budget for submittal to the City Manager with subsequent submittal to Mayor and Council.

City Manager's Proposed Budget Formally Submitted to Mayor and Council for Review: The City Charter stipulates that the proposed budget document must be submitted by the City Manager to the Mayor and Council each year sixty (60) days prior to the beginning of the next fiscal year. The proposed budget is made available to the public for review during this period.

Consideration of Budget: From the beginning of October through mid-November, Mayor and Council have the opportunity to ask questions, and make revisions to the proposed budget document.

Public Hearing: A public hearing is advertised in mid-November giving the citizens the date the public hearing will be held. The public hearing is held, typically at the first meeting in December, after the work sessions with Mayor and Council are complete. The public hearing permits direct input from citizens. The budget workshop(s) are held prior to the public hearing and are typically in the first half of October.

Budget Adoption: At the second regularly scheduled Council meeting in December, the Mayor and Council enact a budget resolution for the ensuing fiscal year. The resolution details all anticipated revenues to be received during the fiscal year, all anticipated expenditures for the fiscal year and all payments to be applied toward the City's indebtedness.

The budget calendar on the following pages details the City's budget preparation process.

Fiscal Year

The fiscal year of the City begins on January 1st of each year and ends December 31st of the same year.

FISCAL YEAR 2017 BUDGET CALENDAR

DATE(s) / TIMELINE	ACTIVITY
<i>Phase 1</i>	
<i>Phase 1 – STRATEGY FORMULATION (FY2017 BUDGET PREP DISTRIBUTION)</i>	
July 19	FY 2017 Budget request worksheets, instructions, and guidelines are distributed to department heads.
July 19	FY 2017 Budget templates are available on the Incode system for use by department heads.
<i>Phase 2</i>	
<i>PHASE 2 – NEEDS ASSESSMENT , REVIEW & DEVELOPMENT OF FY 2017 BUDGET</i>	
September 2	FY 2017 Budget request are completed in Incode; Documentation turned into Finance Officer.
September 2	Revenue Estimates are completed.
September 5- September 16	The City Manager & the Finance Officer review Departmental FY 2017 budget requests and make any adjustments deemed necessary.
September 19 – September 23	The City Manager & the Finance Officer hold conferences with the department heads to finalize any changes with the individual budgets.
September 26- October 7	Finance Officer assembles budget requests, compares with revenue estimates, and compiles the budget document.
<i>Phase 3</i>	
<i>PHASE 3 – CITY COUNCIL BUDGET DISCUSSIONS & FINAL BUDGETARY DECISIONS FOR FY 2017</i>	
October 17	FY 2017 City Council, City Manager & Finance Officer meet for Budget workshop @ 3:00 p.m. to discuss the budget, and incorporate any changes into the budget document.
November 7	FY 2017 City Council, City Manager & Finance Officer meet for Budget workshop @ 3:00 p.m. to discuss the budget, and incorporate any changes into the budget document.
November 12	Advertise FY 2017 Budget information and date of public hearing (Send ad to the paper on November 8 th)

November 21	FY 2017 City Council, City Manager & Finance Officer meet for Budget workshop @ 3:00 p.m. to finalize the budget, and make necessary changes.(Pending necessity)
Phase 4	PHASE 4 – ADOPTION & IMPLEMENTATION OF FY2017 BUDGET
November 21	FY 2017 Mayor and Council perform final review. Document ready for the next process. Review of Mayor and Council is complete
November 21	Public Hearing for proposed budget to be conducted at Council Meeting
November 28	Advertise consideration of budget resolution (Send information to the paper on December 2)
December 5	FY 2017 Budget – Final review and revision. Adopt FY 2017 Resolution.
December 6	Print final Budget Document and send copies to department heads and Council members.
January 1, 2017	FY2017 Budget is in effect

2017

FUNDS, DEBT SUMMARY, AND FINANCIAL TRENDS



CITY OF POOLER
ESTABLISHED 1907

Funds, Debt Summary & Financial Trends

FUND SUMMARIES

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the City’s assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for with individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The City of Pooler utilizes three major governmental fund types, one enterprise fund and one fiduciary fund. The governmental fund types are the General Fund, Special Revenue Funds, and Capital Project Funds. The City has one enterprise fund and it is the Water & Sewer Fund; and one fiduciary fund which is the Municipal Court Agency Fund.

Fund	Governmental			Proprietary	Fiduciary
	General Fund	Special Revenue Funds	Capital Projects Fund	Enterprise Funds	Agency Fund
General	X				
Confiscated Assets		X			
Hotel/Motel Tax		X			
SPLOST			X		
Capital Projects			X		
Water/Sewer				X	
Municipal Court					X

Governmental Funds

General Fund

The General Fund is the general operating fund of a City. This fund is used to account for all financial resources except those required to be in another fund. By definition, the City has only one General Fund.

Special Revenue Funds

Special Revenue funds account for revenue sources that are legally restricted to expenditures for a specific purpose. The City has two special revenue funds.

Hotel-Motel Fund

The Hotel Motel Fund is used to account for funds received from a 6% hotel/motel tax placed on hotels and motels in the city limits. Monies are distributed as mandated in the city ordinance to promote tourism in the City.

Confiscated Assets Fund

The Confiscated Assets Fund is used to account for funds received from participation with other law enforcement agencies in drug related cases. The monies are used by the City of Pooler Police Department to purchase necessary equipment and supplies; it cannot be used for wages and benefits. Any projected fund balance automatically carries over to the next year.

Capital Project Funds

Capital Project Funds are used to budget and account for the acquisition or construction of facilities that would otherwise skew the annual operating budget (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds). Generally, capital projects include those that cost more than \$250,000 and have a useful life of more than one year.

Special Purpose Local Option Sales Tax (SPLOST) Fund

The City uses one Capital project fund for its SPLOST activities. In 2013, the citizens of Chatham County and Pooler re-approved a 1% Special Purpose Local Option Sales Tax for the purpose of funding capital improvement projects. Approved projects include: streets, recreational facilities, and public safety facilities and equipment. In 2016, SPLOST revenue available did not meet the expenditure needs, which resulted in a negative fund balance. The receipt of anticipated SPLOST revenues in 2017 will increase the fund balance by over 10%. In FY 2017, the City of Pooler will finish upgrading the traffic signals on Pooler Parkway to improve traffic flow as well as construct a new intersection and traffic signal near the canal.

Capital Projects Fund

The City uses a separate Capital Projects fund for various capital improvements unrelated to SPLOST. In FY 2016 the Capital Projects Fund was used to account for the construction of a new city hall, a storage facility, traffic signal improvements at Rogers and Highway 80 as well as the purchase of land in downtown Pooler to be used for redevelopment. In FY 2017, the City plans to finish construction of city hall and the traffic signal improvements and construct a new fire station off of Jimmy Deloach Parkway.

Governmental Funds

General Fund

General Fund Summary of Revenues and Expenditures

General Fund Revenue Summary

General Fund Revenue Detail

General Fund Expenditure Summary

General Fund Expenditure Detail

Hotel Motel Fund

Hotel Motel Fund Revenues and Expenditures

Confiscated Assets Fund

Confiscated Assets Fund Revenues and Expenditures

Capital Projects Fund**Special Purpose Local Option Sales Tax**

Special Purpose Local Option Sales Tax 2017 Expenditures

Capital Improvements Fund

Capital projects revenue and expenditures

Proprietary Funds

Proprietary Funds are used to account for the City's ongoing activities which are similar to those often found in the private sector. The measurement focus (flow of economic resources) is based upon determination of net position. The City has one Enterprise Fund which falls under the category of Proprietary fund types.

Water/Sewer Fund

The Water/Sewer Fund is divided into four different departments which provide the City with safe, potable drinking water while maintaining an environmentally safe operation. The Water/Sewer Fund encompasses the Public Works Administration Department, the Wastewater Treatment Department, the Water Department and the Sewer Department.

Proprietary Funds

Water and Sewer Enterprise Fund

Water and Sewer Fund Operating Revenues and Expenses

Fiduciary Funds

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The Fiduciary fund category used by the City of Pooler includes one Agency Fund. GASB 34 excludes the reporting of fiduciary activities in the government-wide financial statements.

Municipal Court Agency Fund

The Municipal Court Agency Fund is used to account for, on a temporary basis, fines collected by the Municipal Court. Pooler's share is ultimately transferred to the general fund and the balance is distributed to other governmental agencies as required by state law.

Fiduciary Fund

Municipal Court Agency Fund

Court Fines and Forfeitures

All Government Fund Types in FY 2017

Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance

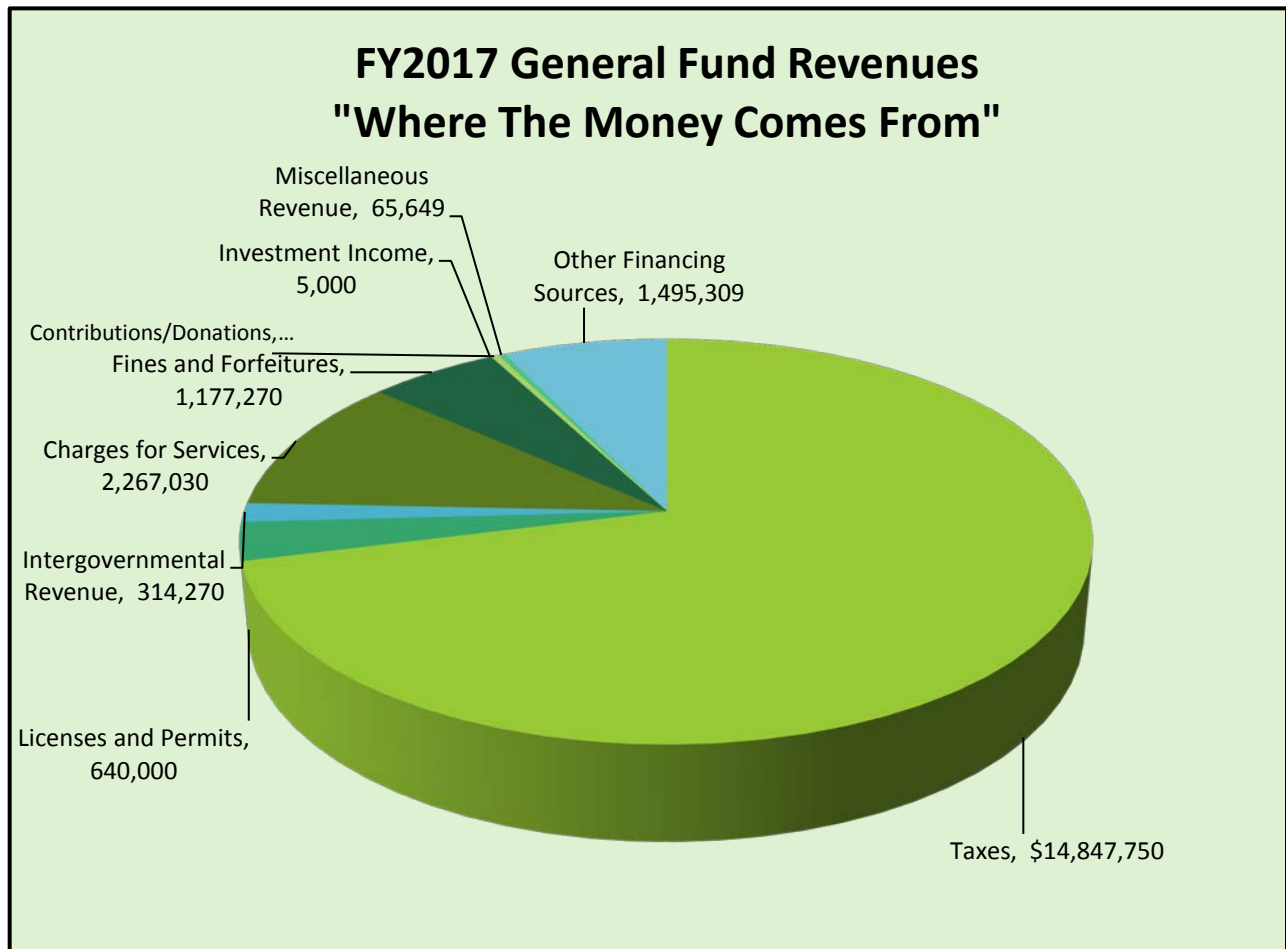
	General Fund	Confiscated Asset Fund	Hotel/Motel Fund	SPLOST Fund	Capital Projects Fund
Resources					
Revenues					
Taxes	\$ 14,847,750		\$ 1,100,000	\$ -	\$ -
Licenses & Permits	640,000		-	-	-
Intergovernmental Revenues	314,270		-	3,000,000	-
Charges for Services	2,267,030		-	-	-
Fines & Forfeitures	1,177,270		-	-	-
Investment Income	10,000		-	-	-
Contributions & Private Donations	70,000		-	-	-
Other Revenues	65,649		-	-	-
Other Financing Sources	565,080		-	-	12,113,000
Total Revenues	19,957,049		1,100,000	3,000,000	12,113,000
Operating Transfers In					
General Fund	-		-	-	3,212,259
Hotel/Motel Fund	550,000		-	-	-
Total Transfers In	550,000		-	-	3,212,259
Total Resources	\$ 20,507,049		\$ 1,100,000	\$ 3,000,000	\$ 15,325,259
	General Fund	Confiscated Asset Fund	Hotel/Motel Fund	SPLOST Fund	Capital Projects Fund
Uses					
Expenditures					
General Government	\$ 1,548,688	\$ -	\$ -	\$ -	\$ 13,276,354
Public Safety	9,458,233		-	1,372,237	400,000
Public Works	4,672,628		-	993,763	415,905
Health and Welfare	167,194		-	-	-
Recreation and Parks	1,942,642		-	-	20,000
Community Development	468,585		550,000	-	1,100,000
Debt Service	1,540,533		-	-	-
Total Expenditures	19,798,503		550,000	2,366,000	15,212,259
Operating Transfers Out					
General Fund	-		550,000	-	113,000
Splost Fund	-		-	-	-
Capital Projects Fund	1,088,775		-	-	-
Total Transfers Out	1,088,775		550,000	-	113,000
Total Uses	\$ 20,887,278		\$ 1,100,000	\$ 2,366,000	\$ 15,325,259
Net Resources	(380,229)	-	-	634,000	-
Beginning Fund Balance	17,419,717	945	-	(913,630)	1,007,473
Ending Fund Balance	17,039,488	945	-	(279,630)	1,007,473

General Fund
Statement of Revenues & Expenditures

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2017 Adopted Budget
Beginning Fund Balance	\$ 16,336,480	\$ 18,555,189	\$ 18,555,189	\$ 17,419,717
Resources				
Revenue				
Taxes	15,127,820	14,135,600	15,210,100	14,847,750
License & Permits	767,959	577,000	751,000	640,000
Intergovernmental Revenue	832,271	417,542	788,542	314,270
Charges for Services	1,940,854	2,029,593	2,497,215	2,267,030
Fines & Forfeitures	917,245	1,168,189	861,292	1,177,270
Investment Earnings	5,970	3,000	20,000	10,000
Contributions & Donations	30,083	15,000	94,600	70,000
Miscellaneous Revenue	87,545	30,000	138,193	65,649
Total Revenues	\$ 19,709,747	\$ 18,375,924	\$ 20,360,942	\$ 19,391,969
Other Financing Sources				
Transfer From SPLOST	221,830	561,000	-	-
Transfer from Capital Project	-	-	113,000	-
Sale of Assets	46,926	-	106,000	-
Capital Leases	26,801	367,202	335,202	565,080
Total Other Financing Sources	\$ 295,557	\$ 928,202	\$ 554,202	\$ 565,080
Transfer in - Hotel-Motel Tax Fund	505,476	400,000	601,628	550,000
Total Resources	\$ 20,510,780	\$ 19,704,126	\$ 21,516,772	\$ 20,507,049
Uses				
Expenditures				
General Government	\$ 685,814	\$ 1,328,303	\$ 1,383,599	\$ 1,548,688
Public Safety	8,259,463	9,078,351	9,098,621	9,458,233
Public Works	4,762,480	4,580,883	4,583,273	4,672,628
Senior Citizens	119,919	168,285	188,257	167,194
Recreation and Parks	1,256,109	1,555,416	1,693,439	1,942,642
Zoning and Inspections	541,577	588,407	534,406	468,585
Capital lease-principle	414,964	1,591,627	1,591,627	991,310
Capital lease-interest	76,071	526,949	526,949	549,223
Total Expenditures	\$ 16,116,397	\$ 19,418,221	\$ 19,600,171	\$ 19,798,503
Other Financing Uses				
Transfer out - CIP Fund	2,175,674	2,449,905	3,242,259	1,088,775
Transfer out - Splost Fund	-	-	-	-
Total Other Financing Uses	\$ 2,175,674	\$ 2,449,905	\$ 3,242,259	\$ 1,088,775
Total Uses	\$ 18,292,071	\$ 21,868,126	\$ 22,842,430	\$ 20,887,278
Change in Fund Balance	\$ 2,218,709	\$ (2,164,000)	\$ (1,325,658)	\$ (380,229)
Ending Fund Balance	\$ 18,555,189	\$ 16,391,189	\$ 17,229,531	\$ 17,039,488

**General Fund
Revenue Summary**

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2017 Adopted Budget
Taxes	\$ 15,127,820	\$ 14,135,600	\$ 15,210,100	\$ 14,847,750
Licenses and Permits	767,959	577,000	751,000	640,000
Intergovernmental Revenue	832,271	417,542	788,542	314,270
Charges for Services	1,940,854	2,029,593	2,497,215	2,267,030
Fines and Forfeitures	917,245	1,168,189	861,292	1,177,270
Investment Income	5,970	3,000	20,000	10,000
Contributions/Donations	30,083	15,000	94,600	70,000
Miscellaneous Revenue	87,541	30,000	138,193	65,649
Other Financing Sources	801,033	3,492,202	2,481,488	1,495,309
Total Revenue & Other Financing Sources	\$20,510,776	\$ 21,868,126	\$ 22,842,430	\$ 20,887,278

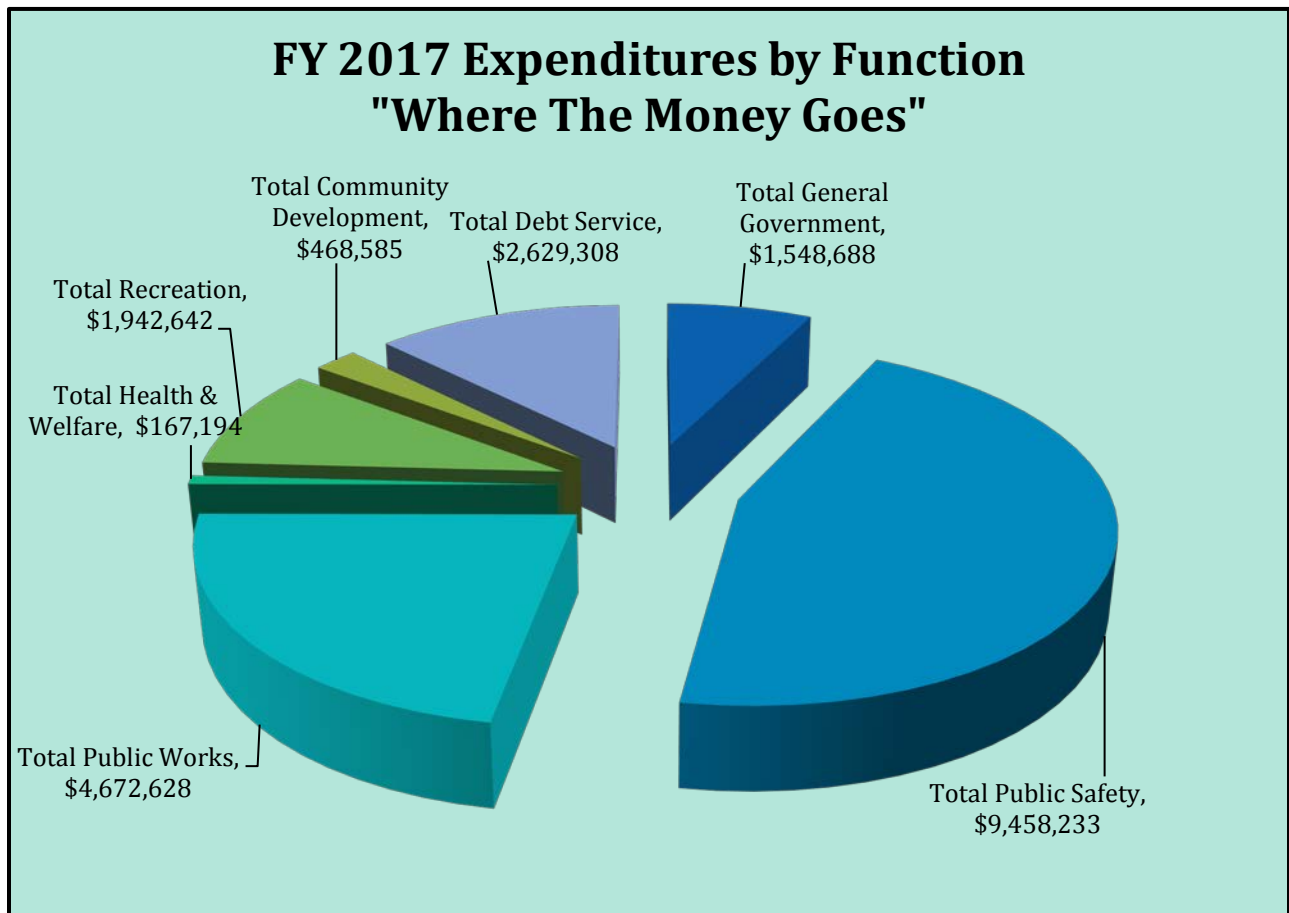


**General Fund
Expenditure Summary**

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2017 Adopted Budget
General Government				
General Administration	\$685,814	\$1,328,303	\$1,384,279	\$1,548,688
Total General Government	\$685,814	\$1,328,303	\$1,384,279	\$1,548,688
Public Safety				
Police	\$ 4,328,723	\$ 4,977,807	\$ 4,908,077	\$ 4,684,339
Fire	3,930,740	4,100,544	4,190,544	4,773,894
Total Public Safety	\$ 8,259,463	\$ 9,078,351	\$ 9,098,621	\$ 9,458,233
Public Works				
Street Department & Solid Waste	3,151,203	3,339,661	3,340,170	3,354,412
Storm Water Management	582,197	751,129	746,130	755,241
Facilities Maintenance	682,446	490,093	496,293	562,975
Total Public Works	\$ 4,415,846	\$ 4,580,883	\$ 4,582,593	\$ 4,672,628
Health & Welfare				
Community Services-Senior Center	\$ 119,918	\$ 168,285	\$ 188,257	\$ 167,194
Total Health & Welfare	\$ 119,918	\$ 168,285	\$ 188,257	\$ 167,194
Recreation				
Recreation	1,256,107	1,555,416	1,693,439	1,942,642
Park Maintenance	-	-	-	123,250
Total Recreation	\$ 1,256,107	\$ 1,555,416	\$ 1,693,439	\$ 2,065,892

**General Fund
Expenditure Summary**

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2017 Adopted Budget
Community Development				
Inspections	541,577	588,407	534,406	468,585
Total Community Development	\$ 541,577	\$ 588,407	\$ 534,406	\$ 468,585
Debt Service				
Principal	414,964	211,857	159,162	154,053
Interest	76,071		52,694	
Other Financial Services	217,567	244,990	324,225	108,877
Total Debt Service	\$ 2,666,709	\$ 4,568,481	\$ 5,360,835	\$ 2,629,308
Total General Fund	\$ 18,292,071	\$ 21,868,126	\$ 22,842,430	\$ 20,887,278



General Fund Revenue Detail

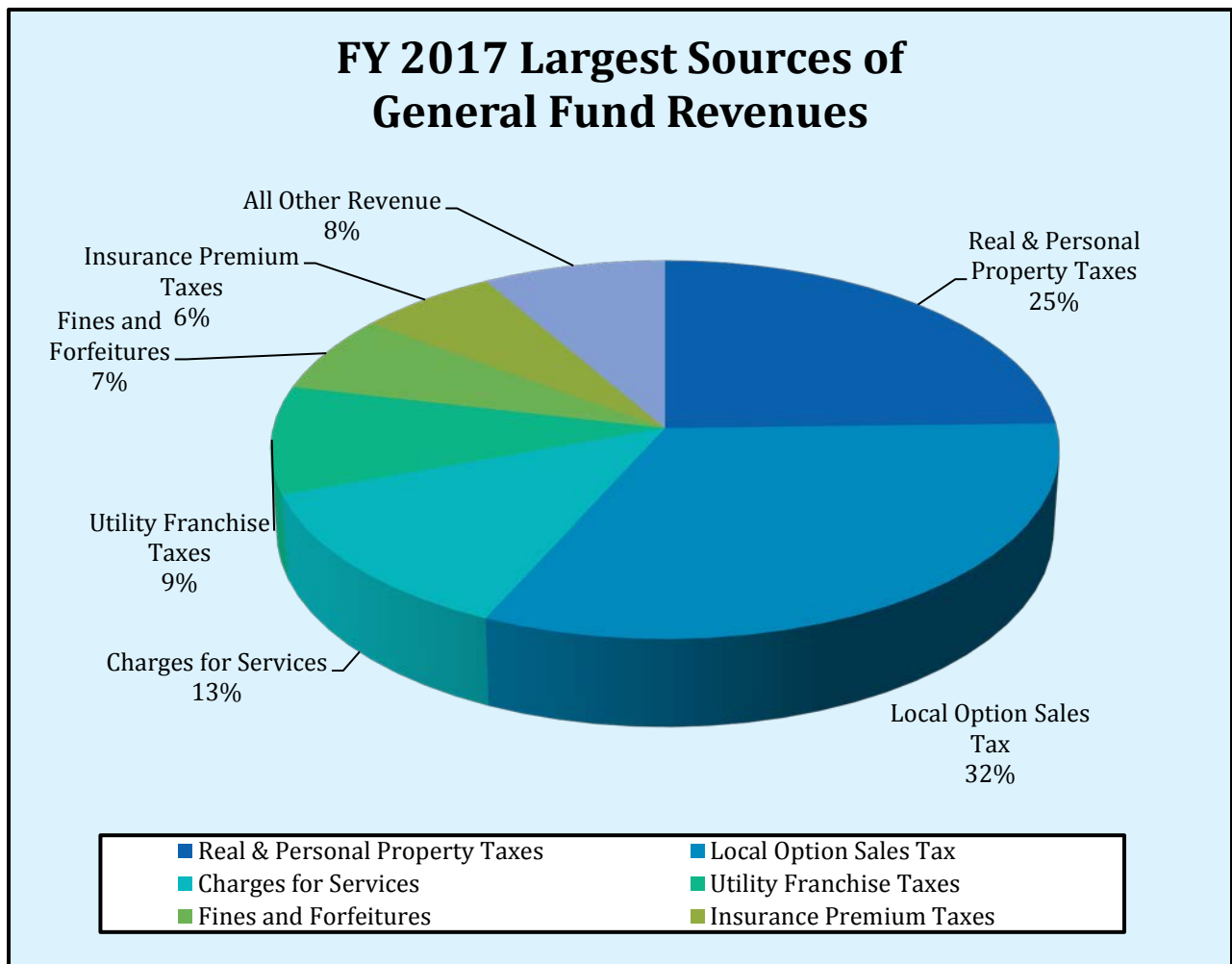
	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
REVENUE					
Taxes					
Real & Personal Property	\$ 4,467,502	\$ 4,300,000	\$ 4,450,000	\$ 4,433,451	\$ 4,400,000
Motor Vehicle	117,972	90,000	90,000	77,721	55,000
TAVT Motor Vehicle	633,814	550,000	550,000	506,792	550,000
Mobile Home	16,424	65,000	65,000	15,278	16,000
Intangible Recording	120,599	75,000	155,000	165,704	125,000
Real Estate Transfer Tax	44,641	50,000	50,000	54,698	45,000
Utility Franchise Tax	1,666,671	1,450,000	1,688,500	1,695,763	1,650,000
Local Option Sales Tax	5,905,538	5,600,000	5,865,000	5,881,724	5,750,000
Alcoholic Beverage Excise Tax	562,200	500,000	569,000	569,229	575,000
Mixed Drink Excise Tax	97,599	90,000	110,000	110,138	114,000
Energy Excise Tax	68,174	45,000	85,000	89,963	80,000
Occupational Tax	272,694	265,000	285,000	285,556	285,000
Insurance Premium Tax	1,100,781	1,000,000	1,192,000	1,192,109	1,150,000
Financial Institution Tax	36,935	40,000	40,000	42,233	40,000
Penalty - Property Tax	15,932	15,000	15,000	5,835	12,250
Penalty - Occupational Tax	344	600	600	358	500
Total Taxes	15,127,820	14,135,600	15,210,100	15,126,552	14,847,750
Licenses & Permits					
Alcoholic Beverage License	109,480	100,000	112,000	112,000	110,000
Insurance License	29,775	30,000	30,000	30,900	30,000
Zoning & Land Use Permits	38,700	40,000	62,000	63,105	43,000
Regulatory Fees - Businesses	7,138	7,000	7,000	12,537	7,000
Building Permits	582,866	400,000	540,000	535,721	450,000
Total License & Permits	767,959	577,000	751,000	754,263	640,000
Intergovernmental Revenues					
Federal Grant - SAFER Grant	460,181	200,000	271,000	271,148	30,000
FBI-OT Reimbursement	1,377	1,000	1,000	3,286	1,000
FED OP & Categorical Direct	1,823	-	300,000	119,420	-
Safety Grant	-	-	-	7,000	6,000
State of Georgia - Capital	310,090	171,542	171,542	171,543	227,270
C.C. Narcotic Task Force	58,800	45,000	45,000	54,009	50,000
Total Intergovernmental Revenue	832,271	417,542	788,542	626,406	314,270

General Fund Revenue Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Charges for Services					
W/S Cost Reimbursement	-	443,693	443,693	425,000	563,530
Court Technology Fee I	53,772	40,000	40,000	60,425	53,000
Court Technology Fee II	23,011	20,000	20,000	25,740	22,500
False Alarm Fees	9,600	8,500	8,500	14,900	14,000
Indigent Defense Fee	350	-	-	575	-
Unincorporated Fire District	43,050	40,000	40,000	53,745	40,000
Sanitation Fees	1,436,055	1,232,500	1,533,500	1,500,739	1,271,000
Sanitation Penalty Revenue	22,903	25,000	25,000	33,355	27,000
Recycled Refuse	3,162	3,000	3,000	544	-
Cart Fees	55,672	40,000	56,000	63,800	50,000
Facilities Rental Fees	29,820	20,000	20,000	23,088	30,000
Youth Tournaments	6,759	6,500	6,500	5,761	4,500
Adult Tournaments	1,447	-	-	-	-
Youth Sports	62,464	57,000	57,000	63,687	55,000
Adult Sports	2,319	-	-	1,933	-
Youth Classes & Camps	42,124	25,000	37,000	46,440	38,000
Adult Classes & Camps	60	-	-	1,779	-
Senior Citizens - Membership	1,966	1,500	1,500	2,000	1,500
Senior Citizens - Receivables	3,049	1,900	1,900	2,576	2,000
Concessions Stand	91,505	60,000	92,600	94,646	90,000
Bloomingtondale for Seniors	5,040	5,000	5,000	5,148	5,000
Cemetery Lots	-	-	-	25	-
Tree Reimbursement	46,726	-	106,022	118,197	-
Total Charges for Services	1,940,854	2,029,593	2,497,215	2,544,103	2,267,030
Fines & Forfeitures					
Fines & Forfeitures	916,518	1,167,189	860,292	860,292	1,177,270
Restitution	727	1,000	1,000	-	-
Total Fines & Forfeitures	917,245	1,168,189	861,292	860,292	1,177,270
Investment Income					
Interest on Investments	5,970	3,000	20,000	26,392	10,000
Total Investment Income	5,970	3,000	20,000	26,392	10,000
Contributions/Private Donations					
Donations - Fire & Police	-	-	11,600	3,000	-
Donations - Sponsors	30,083	15,000	46,000	46,540	40,000
Patriot Weekend	-	-	37,000	37,353	30,000
Total Contributions/Private Donations	30,083	15,000	94,600	86,893	70,000
Miscellaneous Revenue					
Lease Revenue	26,550	10,000	10,000	9,600	-
Tower Lease Agreement	42,739	20,000	20,000	26,933	20,000
Insurance Proceeds	-	-	88,753	37,701	-
GF Convenience Fee	-	-	-	271	-
Other (Sundry)	18,252	-	19,440	35,213	45,649
Total Miscellaneous Revenue	87,541	30,000	138,193	109,718	65,649
Other Financing Sources					
Transfer From SPLOST	221,830	561,000	-	-	-
Transfer from Capital Project	-	-	113,000	112,993	-
Transfers In - Hotel & Motel	505,476	400,000	601,628	559,093	550,000
Use of Fund Balance	-	2,164,000	1,325,658	-	380,229
Sale of Assets	46,926	-	106,000	156,300	-
Capital Leases	26,801	367,202	335,202	334,835	565,080
Total Other Financing Sources	801,033	3,492,202	2,481,488	1,163,221	1,495,309
Total Revenue	\$ 20,510,776	\$ 21,868,126	\$ 22,842,430	\$ 21,297,840	\$ 20,887,278

**General Fund
Largest Source of Revenue**

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2017 Adopted Budget
Real & Personal Property Taxes	\$ 4,467,502	\$ 4,300,000	\$ 4,450,000	\$ 4,400,000
Local Option Sales Tax	5,905,538	5,600,000	5,865,000	5,750,000
Charges for Services	1,940,854	2,029,593	2,497,215	2,267,030
Utility Franchise Taxes	1,666,671	1,450,000	1,688,500	1,650,000
Fines and Forfeitures	917,245	1,168,189	861,292	1,177,270
Insurance Premium Taxes	1,100,781	1,000,000	1,192,000	1,150,000
All Other Revenue	801,033	3,492,202	2,481,488	1,495,309
Total Revenue & Other				
Financing Sources	\$ 20,510,780	\$ 21,868,126	\$ 22,842,430	\$ 20,887,278



General Fund Expenditure Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
General Administration & Legislative					
Salaries	224,820	662,196	662,876	665,663	813,158
Overtime Wages	98	200	200	953	-
Group Insurance	16,062	64,660	64,660	61,173	69,768
Social Security (FICA) Contributions	987	9,388	9,388	8,237	14,193
Retirement Contributions	21,792	65,875	65,875	65,873	98,810
School Incentive Program	1,800	-	-	1,800	1,800
Workers' Compensation	3,596	2,383	2,383	526	5,147
OPEB Trust	20,017	26,584	26,584	26,584	18,334
Vehicle Allowance	1,599	6,000	6,000	6,026	6,000
Total Personnel Services & Benefits	\$ 290,771	\$ 837,286	\$ 837,966	\$ 836,835	\$ 1,027,210
Official & Managerial Services	40,820	42,000	42,000	42,200	42,000
Professional Services	11,875	24,000	24,000	8,921	10,000
Legal Services	25,725	35,000	35,000	24,395	35,000
Accounting & Audit	9,918	18,000	18,000	18,993	20,000
Engineering & Appraisal Fees	3,928	5,000	21,000	32,700	30,000
Technical Services	583	600	600	342	1,000
Computer Technical Services	14,483	23,454	23,454	22,562	22,849
Bank Charges & Adjustments	997	1,000	1,000	608	500
Beautification	-	10,000	10,000	-	10,000
Repairs & Maintenance	1,740	5,550	5,550	6,353	3,000
Building Maintenance	8,539	9,000	9,000	6,616	11,500
Rental Equipment	9,428	6,300	6,300	4,443	5,900
General Insurance	12,689	16,000	16,000	12,991	14,600
Communications	53,903	43,498	41,928	49,325	40,079
Advertising	3,036	3,300	3,300	1,417	3,200
Printing & Publications	14,656	5,000	5,000	4,129	5,500
Travel & Per Diem	6,892	14,000	14,000	8,470	13,000
Expense Allowances	38,000	37,000	37,000	39,400	40,000
Dues & Subscriptions	44,123	54,400	54,400	50,809	47,700
Training & Education	3,906	11,000	11,000	9,516	11,500
Miscellaneous Purchased Services	1,415	2,000	13,600	14,799	5,000
Patriot Weekend	-	25,000	36,000	48,812	45,000
Medical Expenses	80	3,000	3,000	120	2,000
Health Fair Expenses	2,079	1,250	1,250	1,959	2,000
Total Purchased & Contracted Services	\$ 308,815	\$ 395,352	\$ 432,382	\$ 409,880	\$ 421,328
Supplies & Materials	22,604	24,000	55,808	34,009	29,000
Energy - Natural gas	488	-	-	374	-
Energy - Electricity	12,441	12,000	22,566	25,594	16,000
Energy - Gasoline & Diesel	2,885	4,500	4,500	2,202	4,000
Miscellaneous Equipment	9,991	8,500	8,500	8,200	49,350
Uniforms	-	1,100	1,300	1,391	1,500
Total Supplies & Expenditures	\$ 48,409	\$ 50,100	\$ 92,674	\$ 71,770	\$ 99,850
Land Purchase	-	-	7,500	7,500	-
Computer & Peripherals	37,644	45,265	28,265	13,458	-
Other Agencies	175	300	300	200	300
Total Miscellaneous	\$ 37,819	\$ 45,565	\$ 36,065	\$ 21,158	\$ 300
Total Administration	\$ 685,814	\$ 1,328,303	\$ 1,399,087	\$ 1,339,643	\$ 1,548,688

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Police Department					
Salaries	2,110,128	2,553,429	2,492,429	2,482,457	2,592,615
Overtime Wages	27,921	32,000	72,000	99,141	20,000
Group Insurance	250,104	295,224	289,224	283,836	312,480
Social Security (FICA) Contributions	27,458	36,430	36,430	32,635	37,428
POAB Pension	9,805	13,200	13,200	11,230	13,200
Retirement Contributions	249,551	291,440	291,440	291,439	315,039
School Incentive Program	6,000	8,000	8,000	7,200	7,200
Unemployment				4,298	
Workers' Compensation	102,993	122,082	122,082	101,620	114,249
OPEB Trust	122,329	119,631	119,631	119,631	93,333
Allowances - Uniforms	23,188	26,400	26,400	25,651	25,920
Total Personnel Services & Benefits	\$ 2,929,477	\$ 3,497,836	\$ 3,470,836	\$ 3,459,138	\$ 3,531,464
Professional Services	58,801	43,000	43,000	55,020	52,000
Technical Services	1,450	2,700	2,700	660	2,500
Court Tech Expenses	53,772	-	-	85,960	-
Computer Technical Services	54,263	193,066	193,066	133,200	193,066
Bank Charges	6,954	-	-	4,653	4,653
Repairs & Maintenance	3,814	5,000	5,000	6,038	7,500
Building Maintenance	4,680	2,500	2,500	4,755	6,600
Radar Repairs & Maintenance	2,003	2,500	2,500	2,433	2,500
Vehicle Repairs & Maintenance	17,292	6,000	12,930	11,464	12,000
Rent - Land/Buildings	116,229	129,000	129,000	125,599	-
Rental Equipment	9,964	10,000	10,000	6,376	5,000
General Insurance	78,130	85,000	93,300	104,676	96,500
Communications	69,456	69,418	69,418	67,325	73,066
DUI Advertising	160	300	300	200	300
Printing & Publications	2,055	2,500	2,500	70	2,000
Travel & Per Diem	6,943	9,000	9,000	8,851	7,000
Dues & Subscriptions	926	3,000	3,000	2,139	3,000
Training & Education	4,734	10,000	10,000	5,568	10,000
Judicial Education	-	2,000	2,000	325	2,000
Contract Labor	6,410	4,000	4,000	5,125	7,000
Miscellaneous Purchased Services	1,329	1,000	1,500	1,561	700
		500			
Medical Expenses	1,976	2,000	2,000	3,280	4,000
Investigating Expense	3,639	7,500	7,500	771	5,000
Victim Medical Costs	-	2,000	2,000	-	2,000
Court Expense - Subpoena	-	1,000	1,000	-	1,000
Total Purchased/Contracted Services	\$ 504,980	\$ 592,984	\$ 608,214	\$ 636,049	\$ 499,385
Supplies & Materials	37,576	62,785	62,785	37,301	40,000
Vehicle Supplies & Materials	36,402	35,000	35,000	33,150	35,000
Energy - Electricity	24,987	22,000	22,000	39,000	10,000
Energy - GCIC Utility	-	-	-	-	750
Energy - Gasoline & Diesel	99,603	130,000	130,000	89,207	130,000
Miscellaneous Equipment	106,400	75,000	152,040	150,284	175,000
Uniforms	43,070	15,000	15,000	18,786	20,000
Patriot Weekend	8,216	-	-	-	-
Total Supplies & Expenditures	\$ 356,254	\$ 339,785	\$ 416,825	\$ 367,728	\$ 410,750
C/O - Vehicle	445,540	367,202	367,202	360,908	218,080
C/O - Furniture/Fixtures	-	45,000	45,000	35,015	-
Computer & Peripheral	26,801	-	-	-	-
C/O - Other Equipment	65,221	135,000	-	-	24,660
Principal - Capital Leases	174,900	-	-	-	-
Interest - Capital Leases	7,982	-	-	-	-
Total Miscellaneous	\$ 720,444	\$ 547,202	\$ 412,202	\$ 395,923	\$ 242,740
Total Police	4,511,155	4,977,807	4,908,077	4,858,839	4,684,339

General Fund Expenditure Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Fire Department					
Salaries	2,231,826	2,475,359	2,357,359	2,350,006	2,589,137
Overtime Wages	84,261	67,600	190,600	186,266	120,000
Insurance - Group - GMA	298,522	312,504	312,504	302,450	387,672
Social Security (FICA) Contributions	31,164	35,871	35,871	33,178	37,409
Firefighters' Pension	15,750	15,000	15,000	15,050	16,000
Retirement Contributions	242,885	276,685	276,685	276,684	314,617
School Incentive Program	540	1,800	1,800	1,134	1,800
Workers' Compensation	63,448	76,758	76,758	78,985	90,994
OPEB Trust	129,002	130,708	130,708	130,708	98,333
Total Personnel Services & Benefits	\$ 3,097,398	\$ 3,392,285	\$ 3,397,285	\$ 3,374,461	\$ 3,655,962
Professional Services	9,361	8,000	8,000	8,558	8,000
Technical Services	7,043	13,280	13,280	7,344	10,000
Computer Technical Services	11,894	20,000	20,000	13,781	30,541
Repairs & Maintenance	20,881	25,000	19,200	7,779	20,000
Building Maintenance	6,829	10,000	25,500	27,178	25,000
Vehicle Repairs & Maintenance	73,972	35,000	35,000	47,292	35,000
Rental Equipment	18,897	15,000	15,000	17,477	15,000
Insurance General	51,090	55,000	52,000	51,295	52,000
Communications	41,622	29,416	29,416	32,632	38,733
Printing & Publications	932	1,050	1,050	684	1,000
Travel & Per Diem	5,609	9,400	9,400	11,129	7,000
Dues & Subscriptions	2,089	3,000	3,000	4,159	4,500
Training & Education	14,308	15,000	15,000	10,364	15,000
Miscellaneous Purchased Services	4,933	2,500	2,500	3,359	2,500
Medical Expenses	13,687	18,000	18,000	3,724	18,000
Total Purchased/Contracted Services	\$ 283,147	\$ 259,646	\$ 266,346	\$ 246,755	\$ 282,274
Training Supplies & Materials	-	10,000	10,000	5,699	15,000
Supplies & Materials	68,019	50,000	50,000	61,593	70,000
Vehicle Materials & Supplies	35,748	20,000	20,000	27,369	20,000
Vehicle Repair Supplies	-	2,500	2,500	15,238	20,000
Medical Supplies	12,820	15,345	15,345	15,981	16,000
Fire Prevention Supplies	3,283	3,500	3,500	4,892	4,700
Energy - Natural gas	1,319	1,200	1,200	-	3,500
Energy - Electricity	59,866	31,560	37,360	62,749	64,000
Energy - Gasoline & Diesel	53,520	75,850	75,850	41,803	72,058
Miscellaneous Equipment	171,925	100,000	188,000	143,224	377,900
Personal Protective Equipment	-	51,474	51,474	27,584	50,000
Uniforms	45,670	29,035	29,035	29,797	34,000
Total Supplies & Expenditures	\$ 452,170	\$ 390,464	\$ 484,264	\$ 435,929	\$ 747,158
Site Improvements	-	15,500	-	-	40,000
C/O - Buildings	-	15,000	15,000	7,174	20,000
C/O - Machinery	-	10,124	10,124	-	-
C/O - Vehicle	29,987	-	-	-	-
C/O - Furniture/Fixtures	-	17,525	17,525	8,434	-
C/O - Other Equipment	68,038	-	-	-	28,500
Principal - Capital Leases	237,998	-	-	-	-
Interest - Capital Leases	67,841	-	-	-	-
Total Miscellaneous	\$ 403,864	\$ 58,149	\$ 42,649	\$ 15,608	\$ 88,500
Total Fire Department	\$ 4,236,579	\$ 4,100,544	\$ 4,190,544	\$ 4,072,752	\$ 4,773,894

General Fund Expenditure Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Street Department					
Salaries	323,411	377,791	357,791	353,776	358,476
Overtime Wages	1,503	1,500	4,000	3,969	1,000
Insurance - Group - GMA	46,731	49,028	49,028	46,911	46,344
Social Security (FICA) Contributions	3,162	5,343	5,343	3,806	5,125
Retirement Contributions	34,121	43,255	43,255	43,254	43,560
Workers' Compensation	28,908	37,795	37,795	30,249	31,742
OPEB Trust	17,793	19,939	19,939	19,939	13,333
Total Personnel Services & Benefits	\$ 455,629	\$ 534,651	\$ 517,151	\$ 501,904	\$ 499,580
Engineering	15,044	10,000	10,000	2,320	-
Property Services	194,764	330,000	443,009	679,207	230,000
Equipment Repairs & Maintenance	60	5,000	5,000	159	5,000
Vehicle Repairs & Maintenance	2,649	5,000	5,000	280	5,000
R/M - Traffic Signals	7,988	17,100	17,100	4,578	13,100
Road Repairs & Maintenance	6,020	25,000	25,000	-	25,000
Rental Equipment	13,778	7,000	2,000	-	7,000
Insurance General	11,666	12,000	12,000	10,158	12,000
Communications	2,452	2,665	2,665	2,544	2,700
Travel, Seminars & Entrt	-	-	-	-	500
Training & Education	-	800	800	-	-
Miscellaneous Purchased Services	134,028	-	17,500	16,724	-
Tree Trimming	-	-	7,500	57,000	25,000
Medical Expenses	508	200	200	225	-
Total Purchased & Contracted Services	\$ 388,957	\$ 414,765	\$ 547,774	\$ 773,195	\$ 325,300
S/M -Grounds Maintenance	-	-	-	86	-
Supplies & Materials	6,711	6,000	6,000	11,453	11,000
Vehicle Supplies & Materials	15,917	15,000	15,000	10,097	12,000
Paving Materials	32,138	30,000	30,000	29,430	30,000
Street Signs	4,458	5,000	5,000	5,074	5,000
Electricity -Traffic Signals	9,402	5,000	5,000	5,795	6,180
Electricity -Street Lights	499,705	500,000	500,000	537,531	552,000
Energy - Gasoline & Diesel	13,495	16,100	16,100	10,251	20,000
Miscellaneous Equipment	1,526	-	-	-	-
Uniforms	5,634	5,970	5,970	2,929	-
Total Supplies & Expenditures	\$ 588,986	\$ 583,070	\$ 583,070	\$ 612,646	\$ 636,180
C/O - Infrastructure	222,939	200,000	200,000	199,700	250,000
C/O - Machinery	35,310	15,680	15,680	15,930	-
C/O - Vehicle	-	22,545	22,545	22,545	34,762
PW Admin Cost Allocate	-	103,950	103,950	102,667	127,390
Principal - Capital Leases	-	-	-	-	-
Interest - Capital Leases	-	-	-	-	-
Total Miscellaneous	\$ 258,249	\$ 342,175	\$ 342,175	\$ 340,842	\$ 412,152
Solid Waste Department					
Dump Fees	32,192	30,000	5,000	3,578	-
Recycling Program	7,666	7,000	7,000	2,960	1,200
Contracted Residential	1,389,956	1,398,000	1,308,000	1,305,175	1,440,000
Total Purchased/Contracted Services	\$ 1,429,814	\$ 1,435,000	\$ 1,320,000	\$ 1,311,713	\$ 1,441,200
Carts	29,568	30,000	30,000	-	40,000
Total Supplies & Expenditures	\$ 29,568	\$ 30,000	\$ 30,000	\$ -	\$ 40,000
Total Solid Waste Department	\$ 1,459,382	\$ 1,465,000	\$ 1,350,000	\$ 1,311,713	\$ 1,481,200
Total Street Department	\$ 1,691,821	\$ 1,874,661	\$ 1,990,170	\$ 2,228,587	\$ 1,873,212
Total Street and Solid Waste	\$ 3,151,203	\$ 3,339,661	\$ 3,340,170	\$ 3,540,300	\$ 3,354,412

General Fund Expenditure Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Storm Water Department					
Salaries	299,352	329,059	309,059	230,905	279,959
Overtime Wages	2,154	2,400	7,400	7,062	1,200
Insurance - Group - GMA	42,662	52,320	52,320	46,328	52,128
Social Security (FICA) Contributions	3,971	4,670	4,670	4,020	4,538
Retirement Contributions	32,724	37,195	37,195	37,195	38,272
Workers' Compensation	27,155	39,046	39,046	35,272	28,104
OPEB Trust	22,242	22,154	22,154	22,154	15,000
Total Personnel Services & Benefits	\$ 430,260	\$ 486,844	\$ 471,844	\$ 382,936	\$ 419,201
Professional Services	17,740	18,000	18,000	21,780	24,000
Repairs & Maintenance	9,877	12,800	12,800	2,303	13,000
Vehicle Repairs & Maintenance	4,887	5,000	5,000	6,862	7,000
Rental Equipment	20,088	20,000	50,000	49,543	40,000
Insurance General	10,457	11,000	9,700	9,223	10,000
Communications	3,484	3,485	3,485	3,575	3,400
Travel & Per Diem	702	750	750	-	750
Training & Education	2,006	2,000	2,000	-	1,000
Miscellaneous Purchased Services	6,425	3,000	3,000	1,793	3,000
Tree Trimming	6,000	5,000	5,000	7,000	5,000
Medical Expenses	240	200	200	150	-
Total Purchased/Contracted Services	\$ 81,906	\$ 81,235	\$ 109,935	\$ 102,229	\$ 107,150
Supplies & Materials	24,372	24,000	24,000	28,727	30,000
Paving Materials	555	1,000	1,000	-	1,000
Street Signs	-	500	500	-	500
Energy - Gasoline & Diesel	25,221	35,000	15,000	13,610	35,000
Miscellaneous Equipment	3,335	2,300	2,300	-	5,000
Uniforms	5,612	4,300	4,300	3,257	5,000
Total Supplies & Expenditures	\$ 59,095	\$ 67,100	\$ 47,100	\$ 45,594	\$ 76,500
Drainage Improvements	337	12,000	13,300	13,209	25,000
C/O - Machinery	10,599	-	-	-	-
C/O - Vehicle	-	-	-	-	-
PW Admin Cost Allocation	-	103,950	103,951	102,667	127,390
Total Miscellaneous	\$ 10,936	\$ 115,950	\$ 117,251	\$ 115,876	\$ 152,390
Total Storm Water Department	\$ 582,197	\$ 751,129	\$ 746,130	\$ 646,635	\$ 755,241

General Fund Expenditure Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Facilities Maintenance Department					
Salaries	351,792	208,171	212,271	211,936	223,358
Overtime Wages	5,779	4,800	6,500	6,567	4,500
Insurance - Group - GMA	45,800	21,708	24,408	24,349	28,920
Social Security (FICA) Contributions	4,867	3,002	3,502	3,354	3,210
Retirement Contributions	36,121	23,835	23,835	23,834	27,141
Workers' Compensation	22,660	7,785	9,585	9,563	10,754
OPEB Trust	17,793	11,077	11,077	10,824	6,667
Total Personnel Services & Benefits	\$ 484,812	\$ 280,378	\$ 291,178	\$ 290,427	\$ 304,550
Professional Services	-	-	-	-	35,000
Repairs & Maintenance	4,340	2,700	2,700	919	2,700
Building Maintenance	410	10,300	10,300	1,927	5,800
Vehicle Repairs & Maintenance	2,847	1,000	1,000	1,095	2,000
Rental Equipment	6,381	2,000	2,000	981	-
Insurance General	12,046	11,500	11,500	7,581	7,500
Communications	4,177	4,300	4,300	3,025	3,100
Travel & Per Diem	291	1,000	1,000	746	1,500
Dues & Subscriptions	240	100	100	-	-
Training & Education	553	10,000	10,000	5,165	1,000
Miscellaneous Purchased Services	537	-	-	43	-
Medical Expenses	525	200	200	40	200
Total Purchased/Contracted Services	\$ 32,347	\$ 43,100	\$ 43,100	\$ 21,522	\$ 58,800
S/M -Grounds Maintenance	10,267	-	-	-	-
Supplies & Materials	31,729	19,800	19,800	21,439	27,900
Vehicle Supplies & Materials	12,141	14,000	18,700	17,840	17,700
Tree Reimbursement	17,508	-	-	-	-
Energy - Gasoline & Diesel	16,259	15,200	15,200	8,445	9,000
Miscellaneous Equipment	17,597	-	-	900	14,900
Uniforms	5,251	2,865	2,865	3,220	2,735
Total Supplies & Expenditures	\$ 110,752	\$ 51,865	\$ 56,565	\$ 51,844	\$ 72,235
C/O - Machinery	3,500	-	-	-	-
C/O - Vehicles	34,118	-	-	-	-
Other Equipment	16,917	10,800	1,500	1,125	-
PW Admin Cost Allocation	-	103,950	103,950	102,667	127,390
Total Miscellaneous	\$ 54,535	\$ 114,750	\$ 105,450	\$ 103,792	\$ 127,390
Total Facilities Maintenance Department	682,446	490,093	496,293	467,585	562,975

General Fund Expenditure Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Senior Center Administration					
Salaries	53,006	65,001	65,001	57,859	70,646
Overtime Wages	391	200	200	1,076	-
Insurance - Group - GMA	5,947	5,624	5,624	5,682	5,855
Social Security (FICA) Contributions	1,488	3,002	3,002	1,653	1,827
Retirement Contributions	6,544	7,441	7,441	7,440	5,264
Workers' Compensation	264	240	240	129	224
OPEB Trust	1,908	2,215	2,215	2,215	1,667
Total Personnel Services & Benefits	\$ 69,548	\$ 83,723	\$ 83,723	\$ 76,054	\$ 85,483
Computer Technical Services	2,913	-	2,900	2,981	3,809
Repairs & Maintenance	88	1,420	1,420	1,059	1,400
Building Maintenance	8,782	9,305	13,005	13,016	17,150
Vehicle Repairs & Maintenance	57	1,000	100	100	1,000
Rental Equipment	1,338	1,548	1,548	1,387	2,300
Insurance General	2,050	2,100	2,100	1,712	1,800
Communications	1,440	-	1,850	1,858	6,047
Travel & Per Diem	-	1,000	1,000	184	1,000
Dues & Subscriptions	257	505	505	441	505
Training & Education	133	-	-	-	-
Contract Labor	385	600	600	340	600
Miscellaneous	385	-	4,522	4,522	-
Alarm Systems	490	684	684	1,001	1,500
Medical Expenses	-	200	200	-	200
Seniors Travel Expense	1,742	5,000	5,000	3,187	5,000
Total Purchased/Contracted Services	\$ 20,060	\$ 23,362	\$ 35,434	\$ 31,788	\$ 42,311
Supplies & Materials	10,838	7,500	7,900	9,039	14,000
Energy - Natural gas	1,002	1,400	1,400	1,207	1,400
Energy - Electricity	5,706	6,000	13,500	14,218	10,500
Energy - Gasoline & Diesel	2,123	3,800	3,800	1,624	3,500
Seniors Meals	10,641	10,000	10,000	10,218	10,000
Miscellaneous Equipment	-	1,500	1,500	(120)	-
Total Supplies & Expenditures	\$ 30,310	\$ 30,200	\$ 38,100	\$ 36,186	\$ 39,400
C/O - Vehicle	-	31,000	31,000	31,000	-
Total Miscellaneous	\$ -	\$ 31,000	\$ 31,000	\$ 31,000	\$ -
Total Senior Center Administration	\$ 119,918	\$ 168,285	\$ 188,257	\$ 175,028	\$ 167,194

General Fund Expenditure Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Parks & Recreation Department					
Salaries	451,035	681,366	681,366	680,654	843,554
Overtime Wages	5,488	6,000	6,000	3,513	6,000
Insurance - Group - GMA	59,292	81,012	81,012	80,905	121,608
Social Security (FICA) Contributions	6,053	9,684	9,684	8,641	12,957
Retirement Contributions	49,290	72,397	72,397	72,397	125,955
Workers' Compensation	19,083	20,503	12,003	11,933	34,041
OPEB Trust	24,240	33,231	33,231	33,231	28,333
Total Personnel Services & Benefits	\$ 614,481	\$ 904,193	\$ 895,693	\$ 891,274	\$ 1,172,448
Professional Services	-	2,500	2,500	700	2,500
Computer Technical Services	8,714	13,217	13,217	12,200	52,329
Garbage Disposal	7,910	10,500	10,500	7,191	10,500
Repairs & Maintenance	9,587	15,500	15,500	5,699	17,700
Building Maintenance	28,000	24,500	24,500	30,184	32,600
Vehicle Repairs & Maintenance	-	-	5,123	6,439	5,000
Rental Equipment	5,312	3,548	3,548	4,330	6,300
Insurance General	16,413	18,000	16,700	18,533	18,000
Communications	26,709	19,095	19,095	26,560	20,463
Advertising	5,976	5,000	5,000	9,217	4,500
Printing & Publications	5,474	3,000	3,000	1,305	3,000
Travel & Per Diem	106	1,500	1,500	530	1,500
Dues & Subscriptions	611	3,555	3,555	1,154	1,875
Training & Education	-	1,000	1,000	235	1,000
Contract Labor	92,330	79,600	108,600	103,631	80,500
Miscellaneous Purchased Services	-	-	4,200	4,022	-
Alarm Systems	2,448	2,360	2,360	2,433	7,410
Tree Reimbursement Expenses	-	-	73,500	55,730	-
Employee Screening	360	200	200	400	250
Tournament Expense	11,016	17,000	17,000	16,527	19,500
Total Purchased/Contracted Services	\$ 220,966	\$ 220,075	\$ 330,598	\$ 307,020	\$ 284,927
Supplies & Materials	91,252	137,560	135,560	133,609	133,900
Vehicle Supplies & Materials	2,165	2,500	2,500	3,180	3,000
Awards	4,508	3,000	3,000	4,066	4,000
Energy - Natural gas	714	4,000	4,000	408	1,000
Energy - Electricity	102,831	85,000	98,000	99,950	85,000
Energy - Gasoline & Diesel	7,435	14,500	14,500	10,458	14,500
Concessions Expenses	52,002	40,000	65,000	58,291	48,500
Miscellaneous Equipment	18,511	2,310	2,310	1,435	12,900
Uniforms	2,648	4,946	4,946	4,127	6,100
Equipment & Uniforms	76,562	65,000	65,000	51,969	70,000
Total Supplies & Expenditures	\$ 358,628	\$ 358,816	\$ 394,816	\$ 367,493	\$ 378,900
Site Improvements	13,576	-	-	-	-
C/O - Buildings	-	-	-	-	-
C/O - Machinery	20,494	21,400	21,400	20,669	-
C/O - Vehicle	-	43,090	43,090	42,960	34,762
C/O - Furniture & Fixtures	12,876	-	-	-	-
Computers & Peripherals	3,491	-	-	-	-
C/O - Other Equipment	11,595	7,842	7,842	7,842	71,605
Total Miscellaneous	\$ 62,032	\$ 72,332	\$ 72,332	\$ 71,471	\$ 106,367
Total Recreation	\$ 1,256,107	\$ 1,555,416	\$ 1,693,439	\$ 1,637,258	\$ 1,942,642

General Fund Expenditure Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Zoning & Inspections Department					
Salaries	318,549	311,764	261,764	258,627	235,588
Overtime Wages	3,134	3,300	3,300	-	1,500
Insurance - Group - GMA	34,780	32,756	32,756	25,936	23,280
Social Security (FICA) Contributions	4,052	4,439	4,439	3,440	3,375
Retirement Contributions	36,782	35,696	35,696	35,695	28,628
School Incentive Program	1,800	-	-	1,800	-
Workers' Compensation	4,828	5,887	5,887	5,458	7,288
Allowances (Uniforms)	512	200	200	448	-
OPEB Trust	15,569	13,292	13,292	13,544	6,667
Total Personnel Services & Benefits	\$ 420,006	\$ 407,334	\$ 357,334	\$ 344,948	\$ 306,326
Professional Services	14,300	14,840	14,840	500	-
Engineering	41,537	35,000	35,000	65,700	35,000
Technical Services	-	-	-	287	-
Computer Technical Services	9,245	10,979	10,979	9,085	8,767
Repairs & Maintenance	1,586	2,000	2,000	4,170	3,308
Building Maintenance	3,344	2,124	2,124	1,770	3,200
Vehicle Repairs & Maintenance	250	-	-	-	-
Equipment Rentals	5,174	4,500	4,500	3,157	6,992
Insurance General	11,124	14,000	10,000	8,721	10,000
Communications	7,116	18,781	18,780	5,301	13,193
Advertising	1,882	2,000	2,000	400	2,000
Printing & Publications	1,678	17,000	17,000	15,279	17,000
Travel & Per Diem	1,049	5,000	5,000	366	2,400
Travel & Per Diem- Zoning	-	4,100	4,100	1,114	4,300
Dues & Subscriptions	776	800	800	250	800
Training & Education	4,825	4,000	4,000	1,419	1,700
Training & Education-Zoning	-	3,300	3,300	1,005	3,500
Miscellaneous Purchased Services	279	300	300	191	300
Medical Expenses	225	150	150	-	150
Cell Tower Reviews	4,250	15,000	15,000	3,500	15,000
Total Purchased/Contracted Service	\$ 108,640	\$ 153,874	\$ 149,873	\$ 122,215	\$ 127,610
Supplies & Materials	6,714	7,000	7,000	6,256	7,000
S/M -Zoning	602	-	-	183	-
Energy - Natural Gas	309	320	320	269	320
Energy - Electricity	26	4,518	4,518	6,487	4,518
Energy - Gasoline & Diesel	3,920	6,211	6,211	2,144	6,211
Books & Periodicals	-	750	750	-	750
Miscellaneous Equipment	636	1,500	1,500	-	14,350
Uniforms	724	1,500	1,500	383	1,500
Total Supplies & Expenditures	\$ 12,931	\$ 21,799	\$ 21,799	\$ 15,722	\$ 34,649
C/O - Vehicle	-	-	-	-	-
C/O Computers & Peripherals	-	5,400	5,400	5,186	-
Total Miscellaneous	\$ -	\$ 5,400	\$ 5,400	\$ 5,186	\$ -
Total Zoning & Inspections	\$ 541,577	\$ 588,407	\$ 534,406	\$ 488,071	\$ 468,585

General Fund Expenditure Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Debt Service					
Capital Lease-Principle	415,117	1,591,627	1,591,627	1,344,102	991,310
Capital Lease-Interest	75,918	526,949	526,949	738,271	549,223
Total Debt Service	\$ 491,035	\$ 2,118,576	\$ 2,118,576	\$ 2,082,373	\$ 1,540,533
Other Financial Uses					
Transfer to Capital Project	2,175,674	2,449,905	3,242,259	3,096,148	1,088,775
Transfer to Splost Fund	-	-	-	76,042	-
Total Other Financial Uses	\$ 2,175,674	\$ 2,449,905	\$ 3,242,259	\$ 3,172,190	\$ 1,088,775
Total Debt & Other Financial Uses	\$ 2,666,709	\$ 4,568,481	\$ 5,360,835	\$ 5,254,563	\$ 2,629,308

Confiscated Assets Fund

Special Revenue Fund

The Confiscated Assets fund consists solely of confiscated, condemned funds released by the court system. The monies are used by the City of Pooler Police Department to purchase necessary equipment and supplies; they cannot be used for wages and benefits. Any projected fund balance automatically carries over to the next year.

Confiscated Fund	2015 Actual	2016 Adopted Budget	2016 Estimated Year End	2017 Adopted Budget
Revenues				
Fines and Forfeitures			\$ 845	
Other Revenues	16,000		-	
Total Revenues			845	
Expenditures				
Public Safety	16,000			
Total Expenditures				
Other Financing Sources (Uses)				
Transfer in - General Fund				
Total Other Financing Sources				
Total Confiscated Expenditures				
Net change in fund balance				
Fund balance, beginning of year	100	100		
Fund Balance, end of year	\$ 100	\$ -	\$ 945	\$ 945

Hotel / Motel Tax Fund

Special Revenue Fund

The Hotel/Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Pooler. Revenues for the fund are raised from a 6% hotel/motel tax placed on hotels/motels conducting business within city limits. The tax is expected to generate \$1,100,000 in FY 2017.

Hotel/Motel Tax Fund	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Revenues				
Hotel/Motel Taxes	1,010,946	1,100,000	1,005,672	1,100,000
Other Revenues				
Total Revenues	1,010,946	1,100,000	1,005,672	1,100,000
Expenditures				
Trade Center	168,491	186,000	186,000	186,000
Pooler Chamber of Commerce	336,982	364,000	364,000	364,000
Total Expenditures	505,473	550,000	550,000	550,000
Other Financing Sources (Uses)				
Transfer out - General Fund	505,476	550,000	550,000	550,000
Total Hotel/Motel Expenditure	1,010,949	1,100,000	1,100,000	1,100,000
Revenue over/under expenditures		-	(94,328)	-
Net change in fund balance	0%	0%	0%	0%
Fund balance, beginning of year	0%	0%	0%	0%
Fund Balance, end of year	0%	0%	0%	0%

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital projects.

Capital Improvement Projects Fund	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Revenues				
Interest on Investments	3,972	-	11,434	-
Other Revenues	0	-	-	-
Total Revenues	3972	0	11,434	0
Other Financing Sources				
Transfer in - General Fund	2,175,674	3,212,259	3,242,420	1,088,775
Capital Leases	18,475,000	-	-	-
Total Other Financing Sources	20,650,674	3,212,259	3,242,420	1,088,775
Total Revenue & Other Financing Sources	20,654,646	3,212,259	3,253,854	1,088,775
Expenditures				
Professional Services	390,308	200,000	148,401	
Legal Fees	25,757	-	5,195	-
Land Acquisition	458,217	-	212,647	-
Downtown Redevelopment	-	1,100,000	1,106,092	
Municipal Complex-site im	82,252	212,000	54,045	
Municipal Complex-c	4,652,003	12,000,000	12,866,554	
Storage Building-2016	-	132,000	132,062	
New City Hall Tech	-	122,000	129,525	
LMIG Paving	550,102	285,905	165,750	
City Hall Drainage	252,703	144,000	143,175	
Pedestrian Park	46,688	20,000	15,711	
Rogers Street Parking Lot	461,661	-	2,302	-
Rothwell Drainage	4,250	-	280	-
Rogers St. Traffic Light	-	130,000	140,839	688,775
Capital Outlay - Furniture/Fixtures	-	466,354	519,905	
Capital Outlay - Fire Station #3	-	-	1,900	
Capital Outlay - Fire Station #5	-	400,000	39,818	400,000
Transfer to General Fund	-	113,000	112,993	
Insurance Cost	308,186	-	-	-
Total Expenditures	7,232,127	15,325,259	15,797,194	1,088,775
Net change in fund balance	13,422,519	(12,113,000)	(12,543,340)	-
Fund balance, beginning of year	124,095	13,546,614	13,546,614	1,007,473
Fund Balance, end of year	13,546,614	1,007,473	1,007,473	1,007,473

SPLOST Fund

Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds

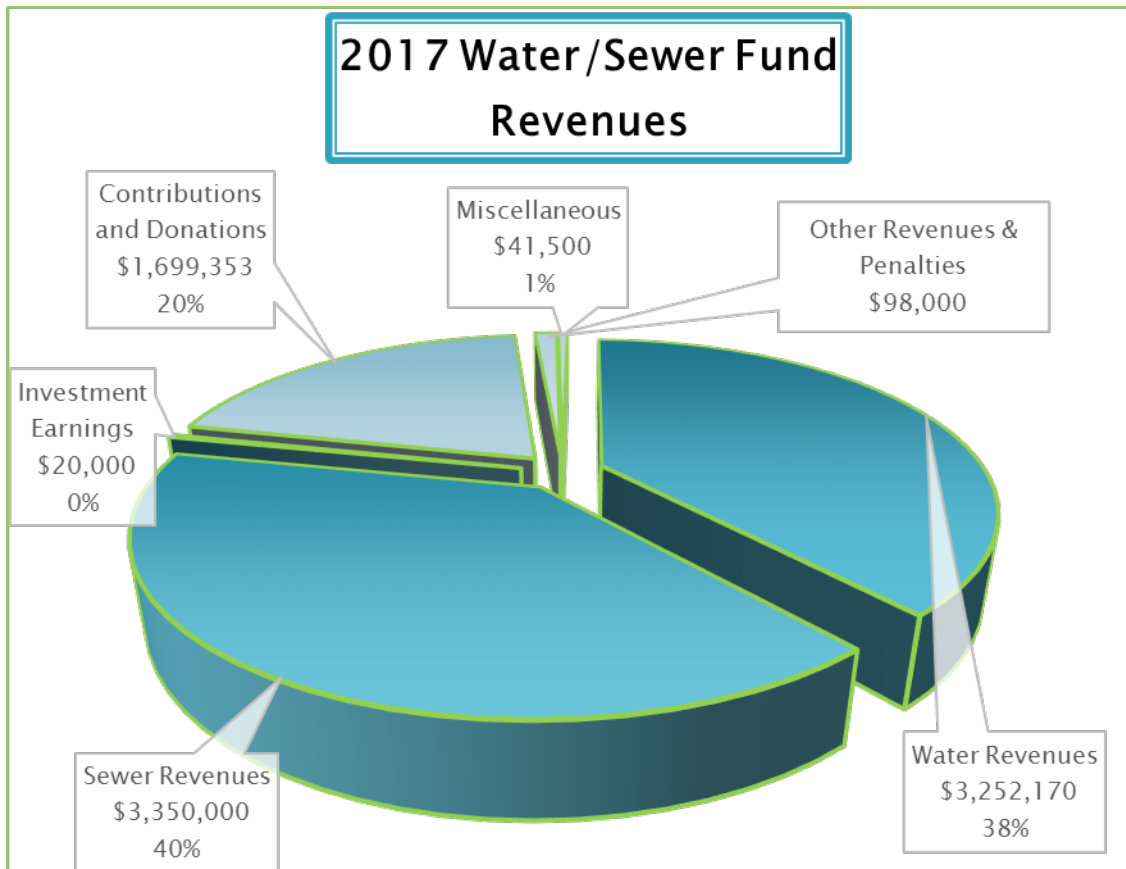
SPLOST FUND Project	Prior Years	2015 Actual	2016 Projected	2017 Budget	Total Cost
<u>2014-2020 Referendum</u>					
Recreation					
Football Stadium	12,666	2,091,242	-	-	2,103,908
Football Concession/Locker Rooms	-	966,588	-	-	966,588
Parking Lot Expansion at Pooler Parkway	-	-	1,875,001	-	1,875,001
Public Safety					
New Fire Station #1	-	106,427	1,594,638	-	1,701,065
4 Fire Pumpers and 1 Ladder Truck	-	-	2,731,873	-	2,731,873
Debt Service for 4 Pumpers/1 Ladder Truck	-	-	-	821,237	821,237
Debt Service for Police Department	-	-	-	551,000	551,000
Streets and Roads					
Pooler Pkwy Traffic Signal Improvements	-	-	597,416	993,763	1,591,179
Total Expenditures	12,666	3,164,257	6,798,928	2,366,000	12,341,851

**Enterprise Fund FY 2017
Combined Statement of Budgeted
Revenues, Expenses, and Changes
in Net Assets**

Water and Sewer Fund		
Resources		
Revenues		
Intergovernmental Revenues	\$	-
Charges for Services		6,602,170
Investment Income		20,000
Contributions & Donations		1,699,353
Other Revenues		139,500
Total Revenues		8,461,023
Operating Transfers In		
General Fund		301,000
Total Transfers In		301,000
Total Resources	\$	8,762,023
Uses		
Expenditures		
Personnel Services		1,674,276
Purchased/Contractual Services		871,255
Materials and Supplies		1,425,045
Depreciation/Debt Service		4,363,746
Capital Outlay		427,701
Total Expenditures		8,762,023
Operating Transfers Out		
General Fund		-
Total Transfers Out		-
Total Uses	\$	8,762,023
Net Assets		
Net Assets, Beginning of Year	\$	38,319,620
Net Assets End of Year	\$	38,319,620

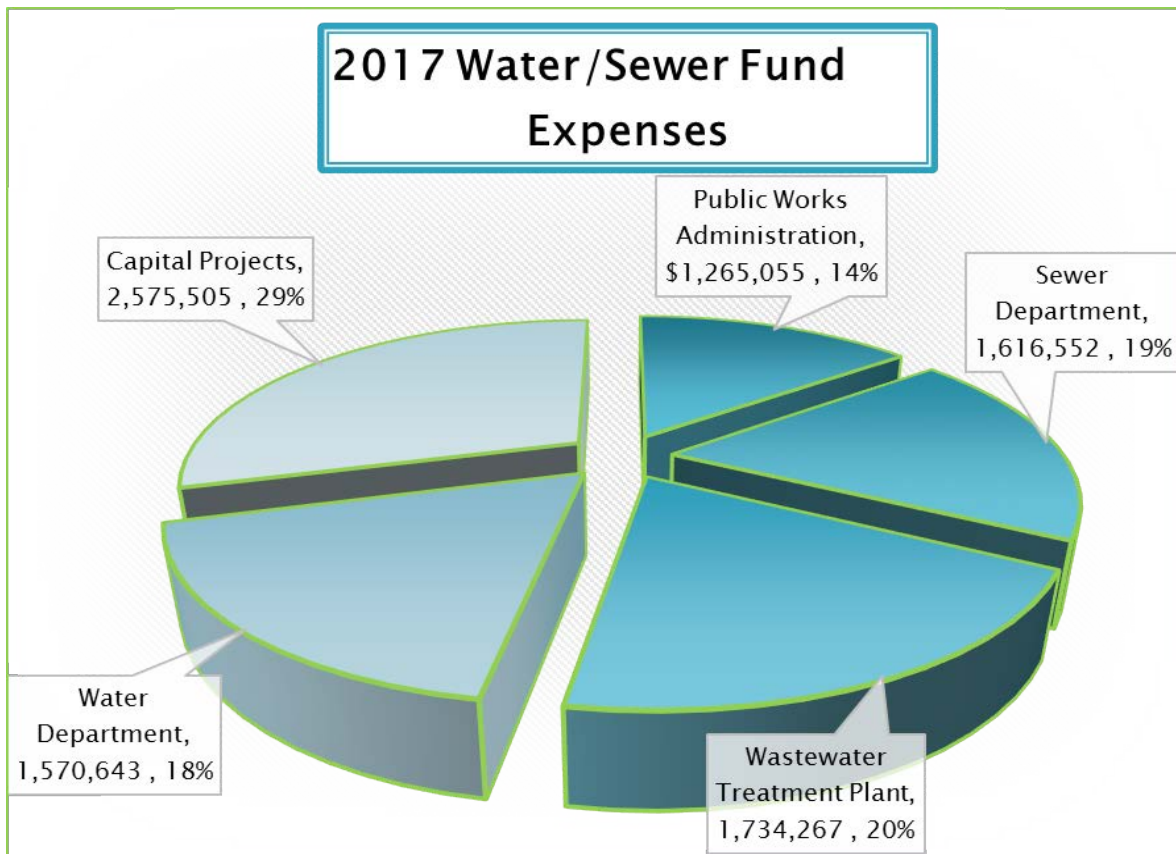
Water/Sewer
Revenue Summary

	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Water Revenues	\$ 2,743,505	\$ 2,637,510	\$ 3,327,568	\$ 3,252,170
Sewer Revenues	3,390,898	2,856,407	3,726,733	\$ 3,350,000
Investment Earnings	18,117	12,000	38,343	\$ 20,000
Contributions and Donations	3,417,479	1,623,200	1,962,797	\$ 1,699,353
Other Revenues & Penalties	70,395	98,000	117,800	\$ 98,000
Miscellaneous	43,442	33,000	53,715	\$ 41,500
Transfer In- Fund Balance	-	-	-	\$ 301,000
Total Revenue	\$ 9,683,836	\$ 7,260,117	\$ 9,226,956	\$ 8,762,023



Water/Sewer Expenses Summary

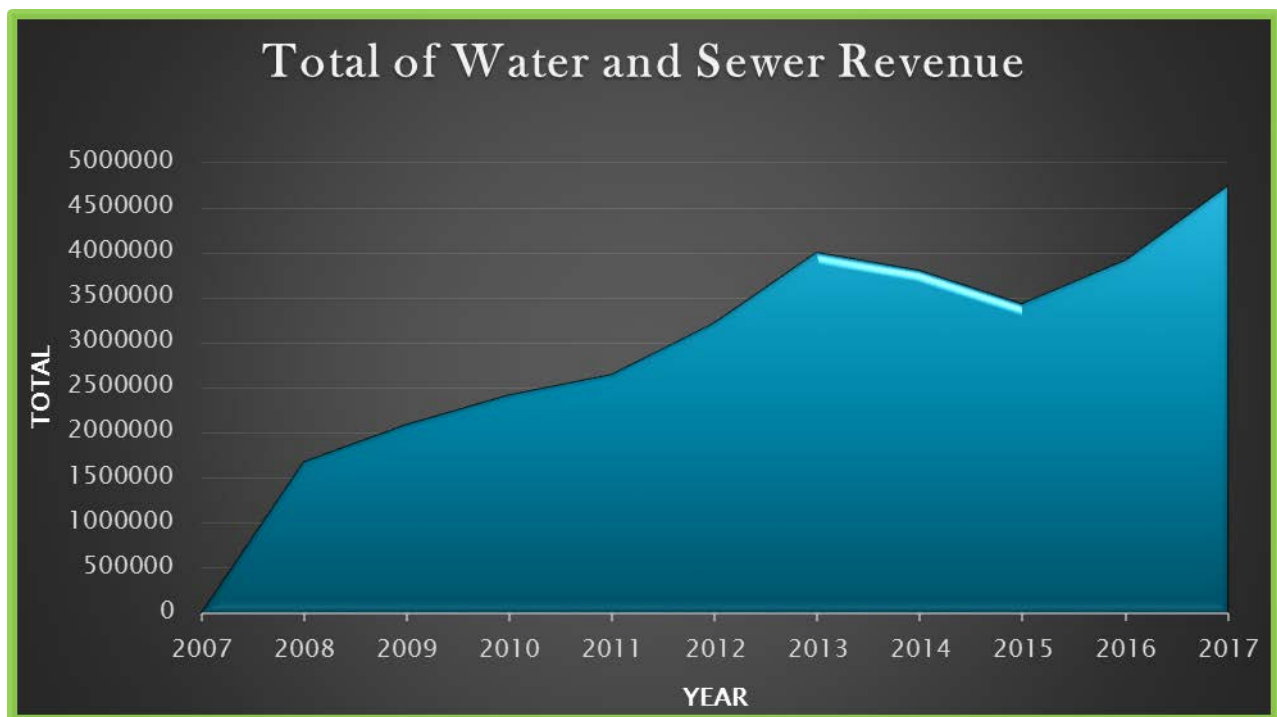
	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Public Works Administration	\$ 625,690	\$ 988,599	\$ 1,051,822	\$ 1,265,055
Sewer Department	1,891,020	1,478,468	813,698	1,616,552
Wastewater Treatment Plant	1,726,080	1,709,885	1,741,406	1,734,267
Water Department	1,558,525	1,487,552	1,740,268	1,570,643
Capital Projects	162,981	2,455,506	6,376	2,575,505
Total Expenses	\$ 5,964,296	\$ 8,120,010	\$ 5,353,570	\$ 8,762,022

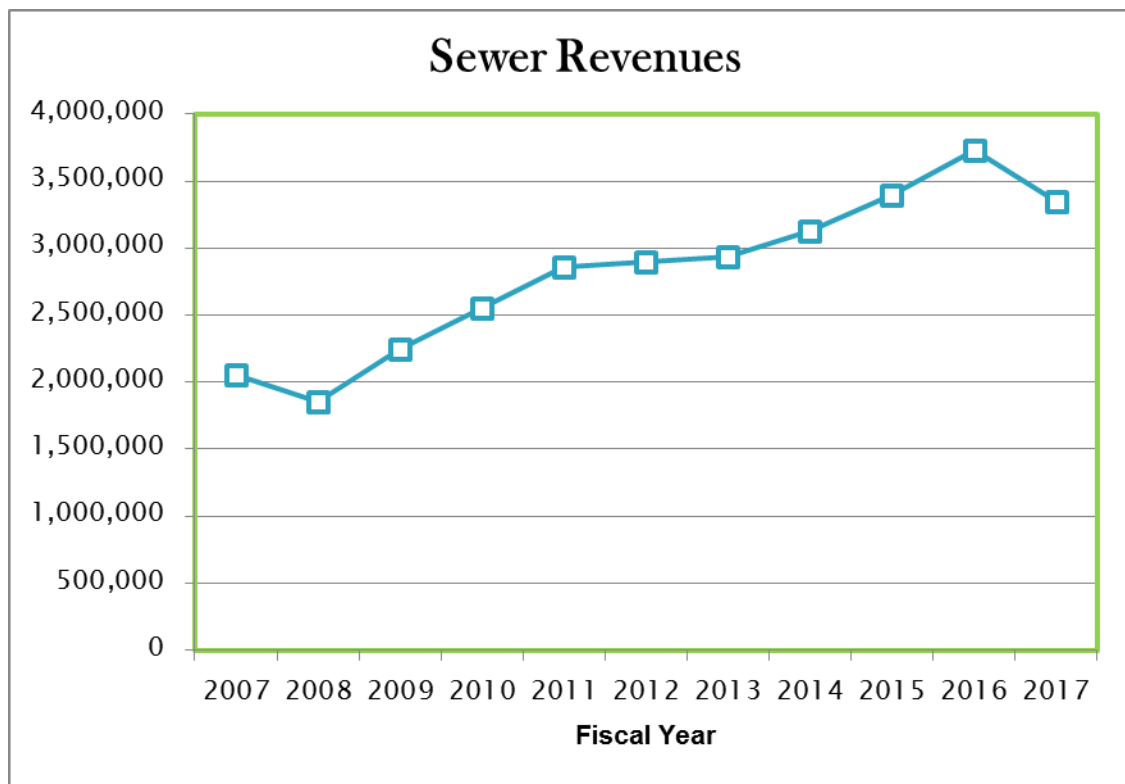
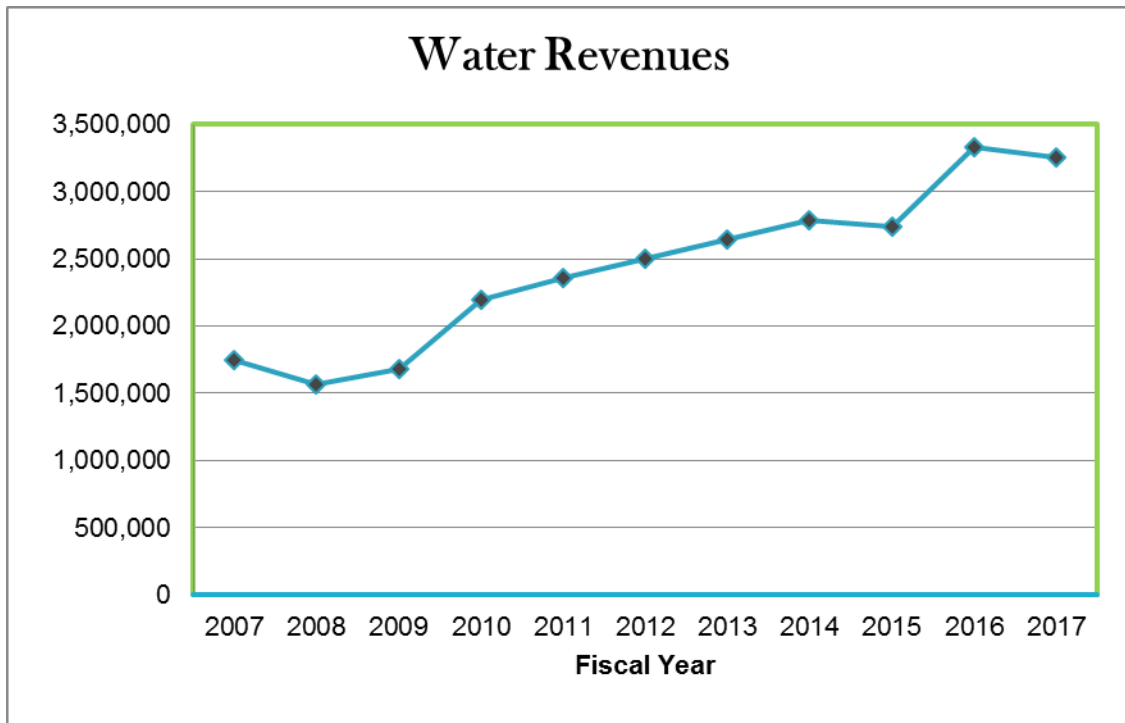


Significant Changes/Comments

Mayor and Council approved a 2.5% automatic rate increase every January 1 for water and wastewater services in order to keep up with higher costs associated with operating and maintaining the water/sewer system, such as gasoline, electricity, and personnel costs. The City also wants to maintain a healthy operating cash reserve for emergencies.

The following charts show an eleven-year history of water and sewer revenues. Due to the consistent growth in Pooler over this same time period, the revenue steadily increased. However, there was a dip in revenues between 2013 and 2015 due to corrections made to the billing system.





**Water/Sewer
Revenue Detail**

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Revenue					
PW Admin Cost Reimbursement	0	295,200	295,200	308,001	382,170
Permits	1,680	1,000	1,000	1,800	-
Water Fees	2,593,423	2,320,000	2,170,310	2,838,884	2,700,000
Water Meters	121,642	130,000	150,000	150,086	150,000
Backflow Preventer Inspection	22,700	15,000	17,000	20,425	17,000
Meter Repairs	4,060	2,400	4,000	3,146	3,000
Reuse Water	-	-	-	5,226	-
Sewer Fees	3,380,920	3,067,428	2,846,407	3,716,755	3,340,000
Sewer Abatement	9,978	10,000	10,000	9,978	10,000
Water Penalty Revenue	30,795	48,000	45,000	51,736	45,000
Sewer Penalty Revenue	39,600	51,193	53,000	66,064	53,000
Interest Income - Water	18,117	15,000	12,000	38,343	20,000
Water Taps	261,454	305,000	305,000	300,349	230,000
Sewer Taps	158,383	168,700	168,700	411,447	130,000
CCR 1998 GEFA	189,469	225,000	225,000	843,391	304,353
CCR 2003 GEFA	6,766	64,500	64,500	124,900	235,000
CCR 2005 GEFA	512,061	160,000	160,000	71,070	200,000
CCR City of Savannah WTR	-	-	-	75,339	-
CCR Treatment Plant	549,733	700,000	700,000	135,094	600,000
Aid To Construction	-	-	-	1,207	-
Cap Contribution Fr Private Source	1,739,613	-	-	-	-
Miscellaneous - Water	(52)	-	-	-	-
Convenience Fee - Water	40,719	14,000	30,000	51,315	40,000
NSF Charges	2,775	3,000	3,000	2,400	1,500
Transfer In-Fund Balance	-	-	-	-	301,000
Capital Leases	-	-	-	-	-
Total Revenue	\$ 9,683,836	\$ 7,595,421	\$ 7,260,117	\$ 9,226,956	\$ 8,762,023

Water/Sewer Expense Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Public Works Administration					
Salaries	\$ 410,588	\$ 352,001	\$ 248,493	\$ 256,521	\$ 298,039
Overtime Wages	\$ 819	\$ 300	\$ 700	\$ 3,195	\$ -
Insurance-Group-GMA	32,026	32,666	27,176	30,237	34,776
Social Security Contributions (FICA)	5,872	8,043	3,510	3,661	4,035
Retirement Plan Contributions	38,792	42,245	12,603	25,206	36,216
School Incentive Program	1,200	-	-	600	1,800
Workers Comp	1,387	5,100	917	9,231	1,649
OPEB Trust	4,448	5,446	11,076	11,077	8,333
Vehicle Allowance	3,198	-	-	79	-
Professional Services	-	-	4,000	3,359	-
Accounting & Audit	16,540	21,000	24,000	16,000	21,000
Engineering	256	-	1,000	2,680	5,160
Technical Services	21,619	264	300	14,430	7,036
Billing Technical Services	-	-	-	-	48,000
Computer Technical Services	28,157	63,176	86,756	99,335	46,474
Garbage Disposal	525	2,400	3,600	2,797	3,500
Repairs & Maintenance	1,089	2,820	1,200	3,744	3,100
Building Maintenance	2,534	2,725	15,000	46,792	34,800
Vehicle Repairs & Maintenance	551	-	300	226	300
Rental Equipment	2,571	3,034	2,550	2,427	2,264
General Insurance	10,869	10,500	14,000	11,722	12,000
Communications	21,254	18,936	42,450	39,750	43,483
Travel & Per Diem	1,725	1,800	4,000	611	4,900
Dues & Subscriptions	78	-	-	-	-
Training & Education	1,337	700	3,000	875	1,750
Other Purchased Services	-	-	-	139	-
Medical Expenses	40	-	200	125	-
Supplies & Materials	5,618	6,000	14,800	16,111	18,000
Energy-Electricity	9,954	6,000	12,000	18,062	16,000
Energy-Gasoline & Diesel	2,486	5,000	4,400	3,913	2,760
Miscellaneous Equipment	638	2,400	5,000	3,896	8,750
Uniforms	(481)	537	1,875	361	2,400
Capital Outlay	-	-	-	-	35,000
Gen Admin Cost Allocation	-	443,693	443,693	424,660	563,530
Total Public Works Administration	\$ 625,690	\$ 1,036,786	\$ 988,599	\$ 1,051,822	\$ 1,265,055
Sewer Department					
Salaries	143,891	198,708	202,694	176,570	270,327
Overtime Wages	19,097	15,000	16,800	27,897	20,000
Insurance-Group-GMA	26,985	32,783	31,056	28,139	40,560
Social Security Contributions (FICA)	2,292	8,207	3,100	2,762	3,920
Retirement Plan Contributions	14,082	15,646	23,207	23,207	32,848
Workers Comp	3,590	2,350	3,544	3,561	8,326
OPEB Trust	13,345	13,071	13,292	13,292	10,000
Professional Services	1,553	-	-	-	-
Engineering	1,281	-	-	7,064	5,000
Bank Charges and Adjustments	16,957	-	-	21,628	-
Repairs & Maintenance	420,158	141,000	266,600	97,280	100,000
Building Maintenance	85	500	500	1,750	500
Grinder Pump Repairs	-	-	-	-	12,900
Vehicle Repairs & Maintenance	164	5,500	4,500	-	3,500
Systems Repairs & Maintenance	118,106	35,000	75,000	60,282	75,000
Rental Equipment	321	15,000	2,500	216	2,500
General Insurance	7,216	6,500	-	10,893	11,000
Communications	2,669	2,944	425	1,554	4,200
Printing & Publications	3,791	1,000	2,500	-	1,500
Travel & Seminars	235	1,000	3,500	785	2,500
Dues & Subscriptions	-	-	500	49	-
Training & Education	70	1,000	2,500	-	1,500
Other Purchased Services	16,293	16,000	-	7,532	-
Bloomington Int Line	937	-	-	937	-
Medical Expenses	321	-	-	265	-
Supplies & Materials	42,571	40,000	42,000	52,141	42,000
Vehicle Supplies & Materials	6,194	11,000	5,000	5,850	6,000
Chemicals	1,221	5,000	3,500	-	2,000
System Material & Supplies	55,444	85,200	58,200	76,724	50,000
Energy-Electricity	184,667	120,000	140,000	171,427	162,000
Energy-Gasoline & Diesel	15,462	13,000	13,000	14,779	14,000
Miscellaneous Equipment	18,603	5,300	15,150	4,245	16,600
Uniforms	3,873	3,300	4,400	2,869	5,610
Capital Outlay	-	444,200	-	-	141,700
Depreciation	724,574	525,000	530,000	-	545,561
Debt Service	163,854	-	-	128,198	-
Sewer-Bad Debt	24,972	21,000	15,000	-	23,000
Total Sewer Department	2,054,874	1,784,209	1,478,468	941,896	1,616,552

Water/Sewer Expense Detail

	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
WW Treatment Plant					
Salaries	332,365	326,351	359,831	340,713	326,735
Overtime Wages	10,962	13,000	12,256	31,406	18,000
Insurance - Group- GMA	34,131	38,849	36,852	35,274	34,848
Social Security Contributions (FICA)	4,453	10,229	5,246	4,892	4,738
Retirement Plan Contributions	46,715	33,390	41,200	37,765	39,703
School Incentive Program	-	-	-	1,200	1,800
Workers Compensation	4,139	5,300	6,292	7,232	10,063
OPEB Trust	15,569	15,250	15,508	15,508	11,667
Professional Services	1,585	-	-	10,317	-
Engineering	9,735	-	-	28,017	10,000
Lab Fees	10,314	25,800	11,600	9,029	46,938
Computer Technical Services	-	-	12,100	492	6,000
Repairs & Maintenance	210,618	244,600	203,600	210,752	119,500
Building Maintenance	6,144	-	1,000	250	1,000
Vehicles Repairs & Maintenance	-	1,800	3,000	50	4,500
Rental Equipment	2,706	-	4,500	2,789	-
General Insurance	39,483	27,850	-	38,456	42,000
Communications	6,395	2,629	5,000	8,817	13,200
Printing & Publications	3,776	1,000	1,000	-	500
Travel & Seminar	1,820	4,000	4,000	1,770	3,000
Dues & Subscriptions	630	500	500	405	1,000
Training & Education	2,338	2,500	12,000	990	5,000
Other Purchased Services	13,614	13,328	-	64,529	-
Medical Expenses	325	-	-	160	-
Supplies & Materials	79,003	100,000	65,000	45,761	65,000
Vehicles Repairs & Maintenance	5,884	1,500	3,500	5,089	6,000
Chemicals	28,943	35,000	45,000	35,700	105,000
Laboratory Supplies	17,677	18,500	30,000	21,076	26,000
Energy - Electricity	242,972	180,000	180,500	203,437	190,000
Energy - Gasoline/Diesel	6,665	18,000	18,000	6,454	18,000
Miscellaneous Equipment	82,580	100,150	78,100	49,584	30,300
Uniforms	3,598	4,364	4,300	3,492	5,875
Depreciation	500,941	530,000	550,000	520,000	386,900
Capital Outlay	-	190,800	190,800	-	201,000
Debt Service	271,010	-	-	446,524	-
Total WW Treatment Plant	1,997,090	1,944,690	1,900,685	2,187,930	1,734,267
Water Department					
Salaries	259,856	263,354	271,915	298,404	317,955
Overtime Wages	19,118	20,000	20,000	28,522	20,000
Insurance - Group- GMA	38,007	38,494	31,056	38,221	46,344
Social Security Contributions (FICA)	3,880	4,109	4,120	4,466	4,584
Retirement Plan Contributions	20,953	36,527	31,132	34,566	37,428
School Incentive Program	-	-	-	-	-
Workers Compensation	16,211	16,300	14,896	14,343	16,249
OPEB Trust	15,569	15,250	15,508	15,508	13,333
Professional Services	8,066	-	-	-	5,000
Engineering	26,224	10,000	15,000	12,221	15,000
Lab Fees	19,832	10,000	21,700	19,449	19,700
Computer Technical Services	3,104	7,800	8,200	4,295	5,000
Bank Charges and Adjustments	16,885	6,000	10,000	21,628	14,000
Repairs & Maintenance	25,212	28,000	28,000	26,603	31,500
System Repairs & Maintenance	15,403	17,000	45,000	15,338	47,100
Rental Equipment	1,849	-	-	-	-
General Insurance	10,834	12,600	-	9,843	10,000
Communication	4,249	4,852	4,500	4,628	5,550
Printing & Publications	-	500	600	-	600
Travel & Seminar	1,491	2,300	2,000	2,440	1,450
Dues & Subscriptions	1,319	4,600	2,300	4,144	4,600
Contract Labor	-	2,900	2,900	3,335	2,900
Training & Education	1,956	2,000	1,500	-	1,200
Other Purchased Services	14,981	15,414	750	2,551	1,000
Medical Expenses	120	150	150	225	150
Supplies & Materials	37,222	50,000	45,000	37,595	45,000
Chemicals	11,172	17,200	15,400	9,102	15,400
Laboratory Supplies	1,696	2,500	2,500	11,847	4,000
Energy - Electricity	40,189	41,000	46,000	19,902	35,000
Energy - Gasoline & Diesel	16,175	25,000	-	13,561	15,000
Inv Pch For Sale - Water	378,071	400,000	400,000	608,787	370,000
Miscellaneous Equipment	1,703	3,000	3,000	-	2,100
New Water Meters	206,063	130,000	135,000	154,288	140,000
Uniforms	3,892	4,575	4,425	5,886	6,250
Depreciation	307,947	450,000	290,000	318,570	237,250
Capital Outlay	-	22,545	22,545	-	50,000
Water - Bad Debt	29,276	25,000	15,000	-	30,000
Total Water Department	1,558,525	1,688,970	1,510,097	1,740,268	1,570,643

Debt Summary

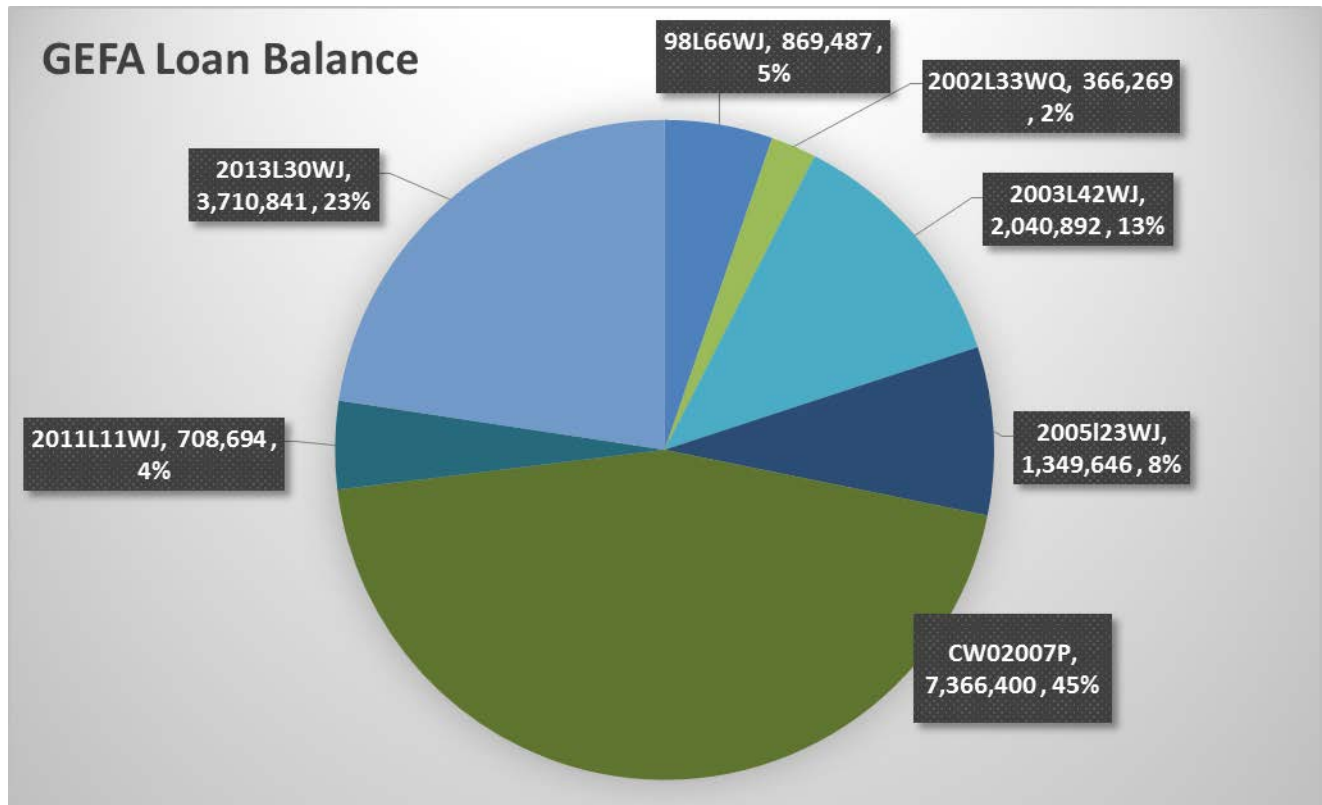
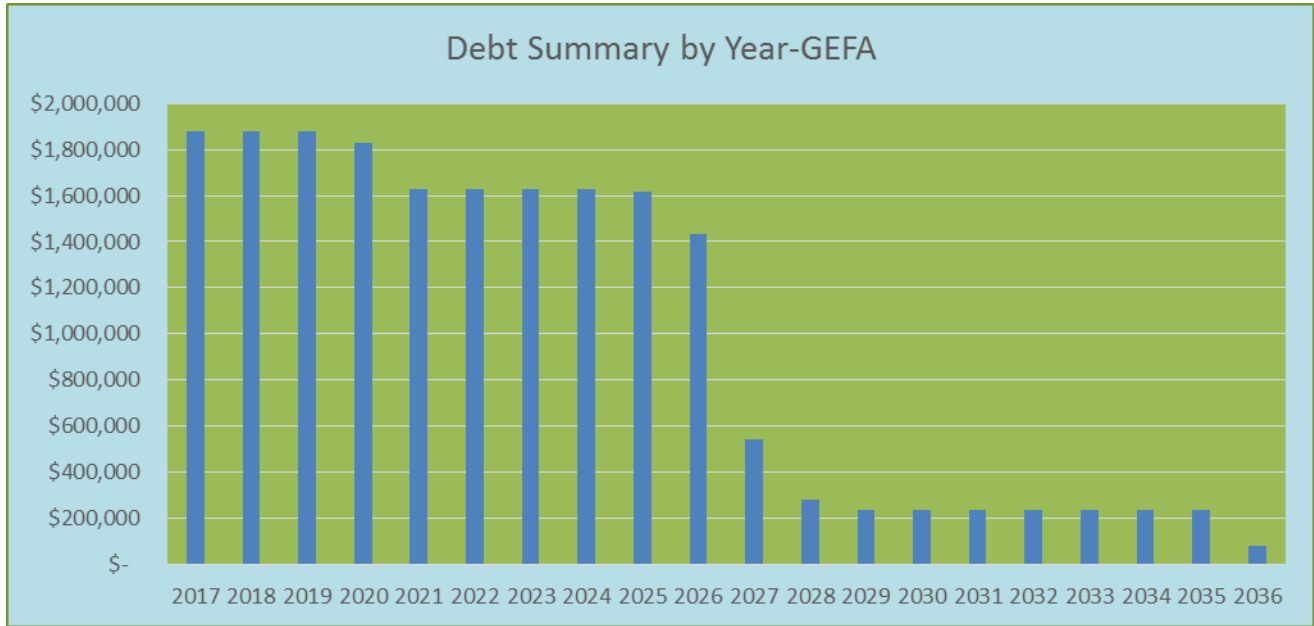
GEFA Loans - The City has entered into loan agreements with the Georgia Environmental Facilities Authority (GEFA), a state agency. GEFA makes low interest, long-term loans to fund improvements to publicly owned water and sewer systems.

The following schedules show the details of the City's Long-Term Debt Service requirements to maturity:

Enterprise Funds GEFA Loans

Fiscal Year	98L66WJ	2002L33WQ	2003L42WJ	2005I23WJ	CW02007P	2011L11WJ	2013L30WJ	Total Debt Service
2017	249,732	50,431	228,847	177,126	855,391	76,995	240,090	\$ 1,878,612
2018	249,732	50,431	228,847	177,126	855,391	76,995	240,090	\$ 1,878,612
2019	249,732	50,431	228,847	177,126	855,391	76,995	240,090	\$ 1,878,612
2020	201,569	50,431	228,847	177,126	855,391	76,995	240,090	\$ 1,830,449
2021		50,431	228,847	177,126	855,391	76,995	240,090	\$ 1,628,880
2022		50,431	228,847	177,126	855,391	76,995	240,090	\$ 1,628,880
2023		50,431	228,847	177,126	855,391	76,995	240,090	\$ 1,628,880
2024		50,431	228,847	177,126	855,391	76,995	240,090	\$ 1,628,880
2025		37,764	228,847	177,126	855,391	76,995	240,090	\$ 1,616,213
2026			228,847	30,184	855,389	76,995	240,090	\$ 1,431,505
2027			228,847			76,995	240,090	\$ 545,932
2028			37,515			6,417	240,090	\$ 284,022
2029			-				240,090	\$ 240,090
2030							240,090	\$ 240,090
2031							240,090	\$ 240,090
2032							240,090	\$ 240,090
2033							240,090	\$ 240,090
2034							240,090	\$ 240,090
2035							240,090	\$ 240,090
2036							80,030	\$ 80,030
Payments	\$ 950,765	\$ 441,212	\$ 2,554,832	\$ 1,624,318	\$ 8,553,908	\$ 853,362	\$ 4,641,740	\$ 19,620,136
Less Interest	81,278	74,943	513,940	274,672	1,187,508	144,668	930,899	3,207,907
Balance	869,487	366,269	2,040,892	1,349,646	7,366,400	708,694	3,710,841	16,412,228

GEFA Loans Debt Summary and Loan Balances



Notes Payable - GEFA Loans

On February 2, 1999, the City of Pooler entered into a loan agreement in the amount of \$2,018,000 with Georgia Environmental Facilities Authority (GEFA) to finance the construction of water and sewer infrastructure in the Pine Barren Road/Quacco Road/Interstate 16 area. After scope of work changes and capitalized interest, the final amount financed is \$3,000,000. The loan obligation is payable from April 2001 through October 2020 at an interest rate of 4.67%. The loan obligation payable at January 1, 2017 of \$950,765 is detailed as follows:

Loan - 98L66WJ			
Fiscal Year	Principal	Interest	Total
2017	213,662	36,070	249,732
2018	223,856	25,876	249,732
2019	234,537	15,195	249,732
2020	197,432	4,137	201,569
Total	\$ 869,487	\$ 81,278	\$ 950,765

On January 30, 2003, the City of Pooler entered into a loan agreement in the amount of \$725,000 with the Georgia Environmental Facilities Authority (GEFA) to finance the wastewater improvements that included modification of pump stations and force main in order to discontinue use of the City of Savannah's wastewater treatment plant. The final amount financed, including capitalized interest is \$672,289. The loan obligation is payable from October 2005 through September 2025 at an interest rate of 4.14%. The loan obligation at January 1, 2017 of \$441,212 is detailed as follows:

Loan - 2002L33WQ			
Fiscal Year	Principal	Interest	Total
2017	35,159	15,272	50,431
2018	36,723	13,708	50,431
2019	38,356	12,075	50,431
2020	40,062	10,369	50,431
2021	41,844	8,587	50,431
2022	43,706	6,725	50,431
2023	45,650	4,781	50,431
2024	47,681	2,750	50,431
2025	37,088	676	37,764
Total	\$ 366,269	\$ 74,943	\$ 441,212

On June 29, 2005, the City of Pooler entered into a loan agreement in the amount of \$2,890,000 with Georgia Environmental Facilities Authority (GEFA) to finance the construction of water and sewer infrastructure to service the Morgan Family Tract along Pine Barren Road. The final amount financed, including capitalized interest is \$3,103,709. The loan obligation is payable from March 2008 through February 2028 at an interest rate of 4.16%. The loan obligation payable at January 1, 2017 of \$2,554,832 is detailed as follows:

Loan - 2003L42WJ			
Fiscal Year	Principal	Interest	Total
2017	146,722	82,125	228,847
2018	152,944	75,903	228,847
2019	159,429	69,418	228,847
2020	166,189	62,658	228,847
2021	173,236	55,611	228,847
2022	180,582	48,265	228,847
2023	188,239	40,608	228,847
2024	196,220	32,627	228,847
2025	204,541	24,306	228,847
2026	213,214	15,633	228,847
2027	222,254	6,593	228,847
2028	37,322	193	37,515
Total	\$ 2,040,892	\$ 513,940	\$ 2,554,832

On September 8, 2005, the City of Pooler entered into a loan agreement in the amount of \$2,153,000 with Georgia Environmental Facilities Authority (GEFA) to finance the construction of water and sewer infrastructure in the Key Slot area in the northernmost part of the City. The total amount financed, along with capitalized interest is \$2,406,407. The loan obligation is payable from September 8, 2005 through February 8, 2029 at an interest rate of 4.14%. The loan obligation payable at January 1, 2017 of \$1,624,315 is detailed as follows:

Loan - 2005L23WJ			
Fiscal Year	Principal	Interest	Total
2017	123,578	53,548	177,126
2018	128,792	48,334	177,126
2019	134,227	42,899	177,126
2020	139,890	37,236	177,126
2021	145,793	31,333	177,126
2022	151,945	25,181	177,126
2023	158,356	18,770	177,126
2024	165,038	12,088	177,126
2025	172,001	5,125	177,126
2026	30,025	159	30,184
Total	\$ 1,349,644	\$ 274,672	\$ 1,624,315

On March 11, 2003, the City of Pooler entered into a loan agreement in the amount of \$10,675,000 with Georgia Environmental Facilities Authority (GEFA) to finance the upgrade and expansion of the existing wastewater treatment facility for a capacity of 2.5 million gallons per day and the capability to reuse effluent for beneficial irrigation in the service area. After cope of work changes and capitalized interest, the final amount financed is \$12,593,549. The loan obligation is payable from July 2007 through October 2026 at an interest rate of 3.00%. The loan obligation payable at January 1, 2017 of \$8,553,908 is detailed as follows:

Loan - CW02007P			
Fiscal Year	Principal	Interest	Total
2017	641,572	213,819	855,391
2018	661,037	194,354	855,391
2019	681,092	174,299	855,391
2020	701,756	153,635	855,391
2021	723,046	132,345	855,391
2022	744,983	110,408	855,391
2023	767,585	87,806	855,391
2024	790,873	64,518	855,391
2025	814,868	40,523	855,391
2026	839,588	15,801	855,389
Total	\$ 7,366,400	\$ 1,187,508	\$ 8,553,908

On November 9, 2011 the City of Pooler entered into a loan agreement in the amount of \$992,000 with Georgia Environmental Facilities Authority (GEFA) to finance the construction of a test well to determine if water is available from the Lower Floridan . In addition, the project includes construction of a 16" water main at Pooler Parkway and Blue Moon Crossing. The total amount financed was \$901,000, and the remaining funds were released back to GEFA. The loan obligation is payable from January 1, 2013 through January 1, 2028 at an interest rate of 3.44%. The loan obligation payable at January 1, 2017 of \$704,694 is detailed as follows:

Loan - 2011L11WJ			
Fiscal Year	Principal	Interest	Total
2017	53,454	23,542	76,995
2018	55,322	21,673	76,995
2019	57,255	19,740	76,995
2020	59,256	17,739	76,995
2021	61,327	15,668	76,995
2022	63,470	13,525	76,995
2023	65,688	11,307	76,995
2024	67,984	9,011	76,995
2025	70,360	6,635	76,995
2026	72,818	4,177	76,995
2027	75,363	1,632	76,995
2028	6,398	18	6,417
Total	\$ 708,694	\$ 144,668	\$ 853,362

On July 21, 2014 the City of Pooler entered into a loan agreement in the amount of \$3,224,884 with the Georgia Environmental Facilities Authority (GEFA) to finance the construction of a well to tap into the Lower Floridian aquifer to reduce the city's reliance on purchased water. The city also made upgrades to 3 lift stations and the related sewer infrastructure to provide for increased development on Pooler Parkway. The loan was amended on April 28, 2015 due to additional costs. The total amount financed is \$3,810,627. The loan obligation is payable from May 1, 2016 through April 1, 2036 at an interest rate of 2.4%. The loan obligation payable at January 1, 2017 of \$4,641,740 is detailed as follows:

Loan - 2013L30WJ				
Fiscal Year	Principal	Interest	Total	
2017	152,702	87,388	240,090	
2018	156,408	83,682	240,090	
2019	160,203	79,887	240,090	
2020	164,091	75,999	240,090	
2021	168,072	72,018	240,090	
2022	172,151	67,939	240,090	
2023	176,328	63,762	240,090	
2024	180,607	59,483	240,090	
2025	184,989	55,101	240,090	
2026	189,478	50,612	240,090	
2027	194,076	46,014	240,090	
2028	198,786	41,304	240,090	
2029	203,609	36,481	240,090	
2030	208,550	31,540	240,090	
2031	213,611	26,479	240,090	
2032	218,794	21,296	240,090	
2033	224,103	15,987	240,090	
2034	229,541	10,549	240,090	
2035	235,111	4,979	240,090	
2036	79,631	399	80,030	
Total	\$ 3,710,841	\$ 930,899	\$ 4,641,740	

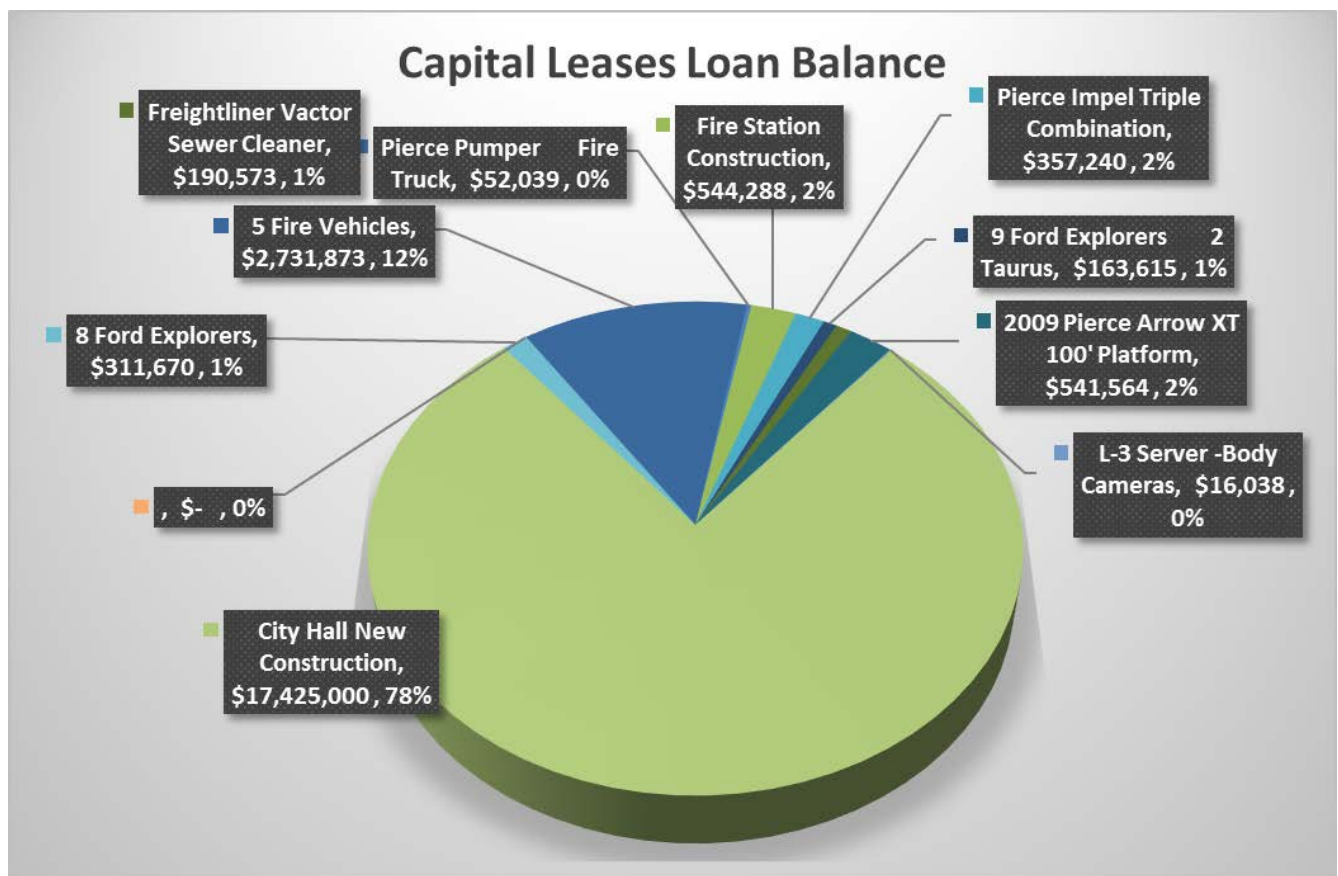
Debt Summary

Capital Leases - The City has entered into lease agreements as lessee for financing of equipment and vehicles used in governmental activities. These lease agreements qualify as capital leases for accounting purposes and, therefore, are recorded at the present value.

Capital Leases

2012-Fire	2013-Fire	2015-Police	2015-Sewer	2014-Fire	2015-Police	2016-City Hall	2016-Police	2016-Fire	
Fire Station Construction Lease	Pierce Impel Triple Combination Lease	9 Ford Explorers 2 Taurus Lease	Freightliner Vactor Sewer Cleaner Lease	2009 Pierce Arrow XT 100' Platform Lease	L-3 Server - Body Cameras Lease	City Hall New Construction Lease	8 Ford Explorers Lease	5 Fire Vehicles Lease	Yearly Debt Service Total
77,452	51,034	94,987	66,261	87,910	6,054	1,503,050	115,125	\$ 821,237	2,877,913
77,452	51,034	71,240	66,261	87,910	6,054	1,500,750	115,125	720,054	2,811,005
77,452	51,034		66,261	87,910	6,054	1,502,800	86,344	720,054	2,597,909
77,452	51,034			87,910		1,499,070		720,054	2,435,520
77,452	51,034			87,910		1,499,690			1,716,086
77,452	51,034			87,910		1,499,530			1,715,926
77,452	51,034			87,910		1,498,590			1,714,986
77,452						1,501,870			1,579,322
1,069						1,499,240			1,500,309
						1,500,830			1,500,830
						1,501,510			1,501,510
						1,501,280			1,501,280
						1,500,140			1,500,140
						1,503,090			1,503,090
620,683	314,630	166,227	198,784	615,370	18,163	21,011,440	316,593	2,981,400	26,455,825
76,396	42,611	2,612	8,211	73,805	2,125	3,586,440	4,923	249,527	4,049,412
\$ 544,288	\$ 357,240	\$ 163,615	\$ 190,573	\$ 541,564	\$ 16,038	\$17,425,000	\$ 311,670	\$ 2,731,873	\$22,406,414

Capital Leases Debt Summary and Loan Balances



Fire Station Construction Lease

In 2012, the City of Pooler constructed a Fire Station through Georgia Municipal Association (GMA) Bricks and Mortar program in the amount of \$880,000 which is financed through BB&T Governmental Finance. The financed amount is payable from February 2012 through February 2025 at an interest rate of 3.26%. The loan obligation payable at January 1, 2017 of \$620,683 is detailed as follows:

<i>Construction of Fire Station- BB&T 9910001296-00008</i>			
<i>February 8, 2012 - \$880,000.00</i>			
Fiscal Year	Principal	Interest	Total
2017	60,442	17,010	77,452
2018	62,437	15,015	77,452
2019	64,497	12,955	77,452
2020	66,625	10,826	77,452
2021	68,824	8,628	77,452
2022	71,095	6,356	77,452
2023	73,442	4,010	77,452
2024	75,865	1,587	77,452
2025	1,060	9	1,069
Total	\$ 544,288	\$ 76,396	\$ 620,683

Fire Department Vehicle Lease

On March 21, 2013, the City of Pooler entered into a lease-purchase agreement in the amount of \$429,178 with PNC Finance to purchase a 2013 Pierce Impel Triple Combination Fire Truck. The financed amount is payable from March 2013 through March 2023 at an interest rate of 3.28%. The loan obligation payable at January 1, 2017 of \$357,240 is detailed as follows:

<i>2013 Pierce Impel Triple Comb. -Fire Truck- PNC 172768000</i>			
<i>March 21,2013- \$429,178.00</i>			
Fiscal Year	Principal	Interest	Total
2017	40,714	10,320	51,034
2018	42,050	8,984	51,034
2019	43,429	7,605	51,034
2020	44,854	6,181	51,034
2021	46,325	4,710	51,034
2022	47,844	3,190	51,034
2023	49,414	1,621	51,034
Total	\$ 314,630	\$ 42,611	\$ 357,240

Police Department Vehicle Lease

On September 25, 2014, the City of Pooler entered into a lease-purchase agreement in the amount of \$367,410 with BB&T Governmental Finance to purchase 9 Ford Explorers and 2 Taurus. The financed amount is payable from September 25 through January 2018 at an interest rate of 1.59%. The loan obligation payable at January 1, 2017 of \$166,227 is detailed as follows:

9 Explorers & 2 Taurus-Police Dept.-BB&T 9910001296-00015			
September 25,2014- \$367,410.32			
Fiscal Year	Principal	Interest	Total
2017	92,938	2,049	94,987
2018	70,677	563	71,240
Total	\$ 163,615	\$ 2,612	\$ 166,227

Sewer Department Equipment Lease

On November 17, 2014, the City of Pooler entered into a lease-purchase agreement in the amount of \$309,575 with BB&T Governmental Finance to purchase a 2015 Freightliner Vactor Sewer Cleaner. The financed amount is payable from November 17 through January 2019 at an interest rate of 2.62%. The loan obligation payable at January 1, 2017 of \$198,784 is detailed as follows:

2015 Freightliner Vactor Sewer Cleaner-Sewer Dept.-BB&T 9910001296-00016			
November 17,2014- \$309,575.00			
Fiscal Year	Principal	Interest	Total
2017	61,873	4,388	66,261
2018	63,510	2,751	66,261
2019	65,190	1,071	66,261
Total	\$ 190,573	\$ 8,211	\$ 198,784

Fire Department Vehicle Lease

On March 7, 2014, the City of Pooler entered into a lease-purchase agreement in the amount of \$675,000 with PNC Finance to purchase a 2009 Pierce Arrow XT 100' Platform. The financed amount is payable from March 2014 through January 2023 at an interest rate of 3.3%. The loan obligation payable at January 1, 2017 of \$615,370 is detailed as follows:

2009 Pierce Arrow XT 100' Platform-Fire Dept. -PNC 180/05000			
March 7, 2014- \$675,000.00			
Fiscal Year	Principal	Interest	Total
2017	70,038	17,872	\$ 87,910
2018	72,350	15,560	\$ 87,910
2019	74,737	13,173	\$ 87,910
2020	77,203	10,706	\$ 87,910
2021	79,751	8,159	\$ 87,910
2022	82,383	5,527	\$ 87,910
2023	85,102	2,808	\$ 87,910
Total	\$ 541,564	\$ 73,805	\$ 615,370

Police Department Equipment Lease

On May 7, 2015, the City of Pooler entered into a lease-purchase agreement in the amount of \$26,800 with Fleetwood Finance to purchase an L-3 Server for downloading of body cameras. The financed amount is payable from May 2015 through January 2019 at an interest rate of 4.20%. The loan obligation payable at January 1, 2017 of \$18,163 is detailed as follows:

L-3 Server-Body Cameras- Police Dept.- Fleetwood Leasing			
May 7,2015- 26,800.88			
Fiscal Year	Principal	Interest	Total
2017	5,014	1,041	6,054
2018	5,339	715	6,054
2019	5,685	369	6,054
Total	\$ 16,038	\$ 2,125	\$ 18,163

City Hall New Construction

In 2016, the City of Pooler constructed a New City Hall through Georgia Municipal Association (GMA) Bricks and Mortar program in the amount of \$18,475,000 which is financed through Ameris Bank Financing. The financed amount is payable from January 2016 through January 2030 at an interest rate of 2.60%. The loan obligation payable at January 1, 2017 of \$21,011,440 is detailed as follows:

2016 City Hall New Construction-Ameris Bank 07554000545-00101			
January 1, 2016- \$18,475,000.00			
Fiscal Year	Principal	Interest	Total
2017	1,050,000	453,050	1,503,050
2018	1,075,000	425,750	1,500,750
2019	1,105,000	397,800	1,502,800
2020	1,130,000	369,070	1,499,070
2021	1,160,000	339,690	1,499,690
2022	1,190,000	309,530	1,499,530
2023	1,220,000	278,590	1,498,590
2024	1,255,000	246,870	1,501,870
2025	1,285,000	214,240	1,499,240
2026	1,320,000	180,830	1,500,830
2027	1,355,000	146,510	1,501,510
2028	1,390,000	111,280	1,501,280
2029	1,425,000	75,140	1,500,140
2030	1,465,000	38,090	1,503,090
Total	\$ 17,425,000	\$ 3,586,440	\$ 21,011,440

Police Department Vehicle Lease

On August 17, 2016 the City of Pooler entered into a lease-purchase agreement in the amount of \$334,835 with BB&T Financing to purchase 8 Ford Explorers. The financed amount is payable from August 2016 through January 2019 at an interest rate of 1.92%. The loan obligation payable at January 1, 2017 of \$316,593 is detailed as follows:

2016 (8) Ford Explorers -Police Dept- BB&T 9910001296-00017			
August 17,2016- \$334,835.41			
Fiscal Year	Principal	Interest	Total
2017	110,006	5,118	\$ 115,125
2018	112,134	2,991	\$ 115,125
2019	85,521	822	\$ 86,343
Total	\$ 307,661	\$ 8,931	\$ 316,593

Fire Department Vehicle Lease

On January 14, 2017 the City of Pooler entered into a lease-purchase agreement in the amount of \$2,731,873 with PNC Finance to purchase 5 Fire Vehicles. The financed amount is payable from January 2017 through January 2020 at an interest rate of 3.28%. The loan obligation payable at January 1, 2017 of \$2,981,400 is detailed as follows:

2016 (5) Fire Vehicles-Fire Dept.- PNC 192244000			
January 14, 2017- \$2,731,873.00			
Fiscal Year	Principal	Interest	Total
2017	\$ 678,958	\$ 142,279	\$ 821,237
2018	666,884	53,171	\$ 720,054
2019	684,156	35,898	\$ 720,054
2020	701,876	18,179	\$ 720,054
Total	\$ 2,731,873	\$ 249,527	\$ 2,981,400

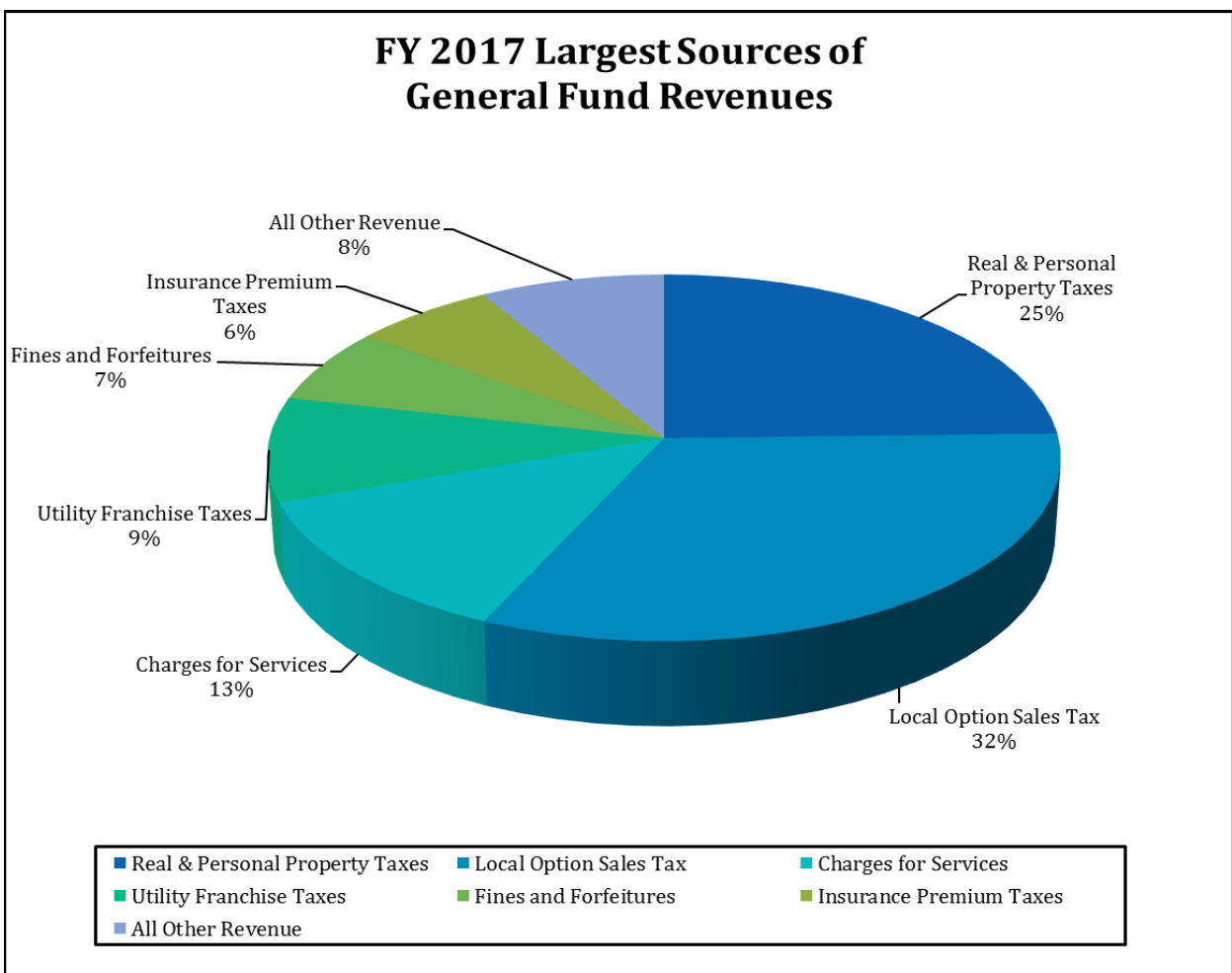
Financial Trends

Financial trends offer a practical approach for monitoring the economic health of the City. This trend summary provides a global view of the past and present financial resources of the City.

General Fund Resources

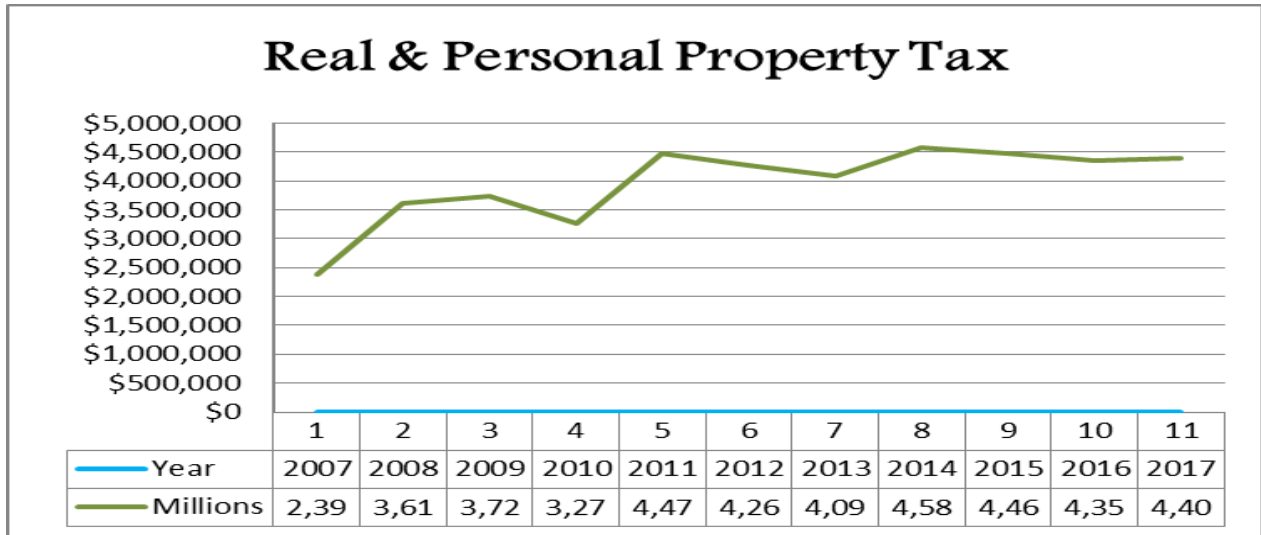
Total General Fund resources appropriated in the FY 2017 budget are slightly less than FY 2016 due to less dependence on the fund balance for capital projects. General Fund resources available to the City of Pooler in FY 2017 include operating revenues of \$19,391,969 and transfers in from the Hotel/Motel Fund of \$550,000 and Capital Leases in the amount of \$565,080 as well as \$380,229 from the fund balance.

The largest sources of General Fund resources are Real and Personal Property Taxes - \$4,400,000, Local Option Sales Tax (LOST) - \$5,750,000, Charges for Services - \$2,267,030, Utility Franchise Taxes - \$1,650,000, and Fines and Forfeitures - \$1,177,270. Insurance Premium Taxes - \$1,150,000 is also a large revenue source. Other minor taxes and other revenues round out the diverse financial resource streams within the General Fund.



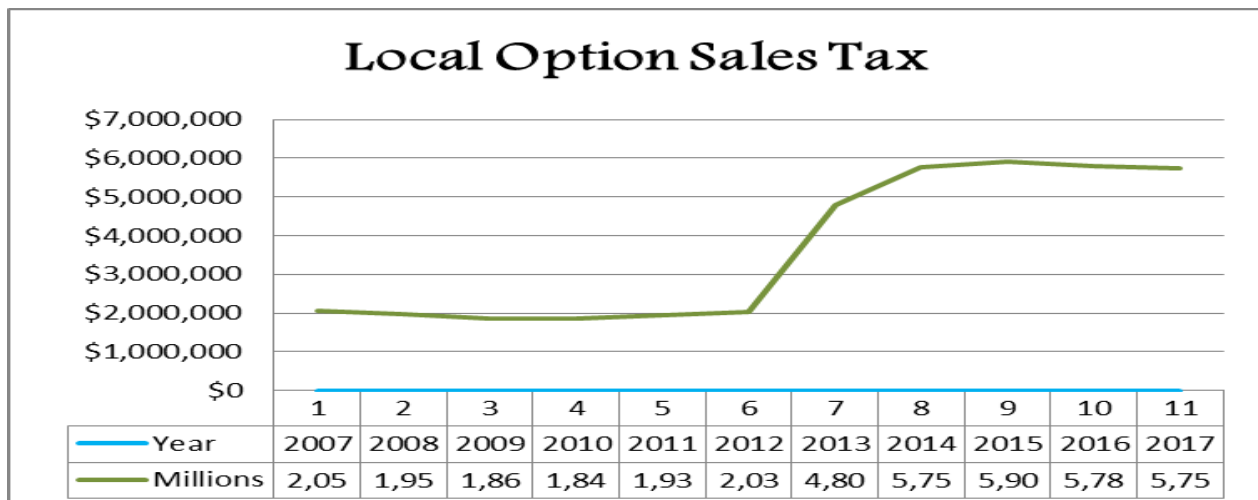
Real & Personal Property Tax

The City of Pooler charges Real and Personal Property taxes which are collected by the Chatham County Tax Commissioner and remitted each month to the city. The current millage rate is 3.909 mills. The City relies on these taxes to ensure a high quality of services to the citizens. This source of revenue has increased over the years due to significant growth in Pooler, which has ensured financial stability for the City and its citizens. Property Tax revenue accounts for roughly 25% of General Fund resources. The City expects to receive \$4,400,000 in tax revenues in FY 2017.



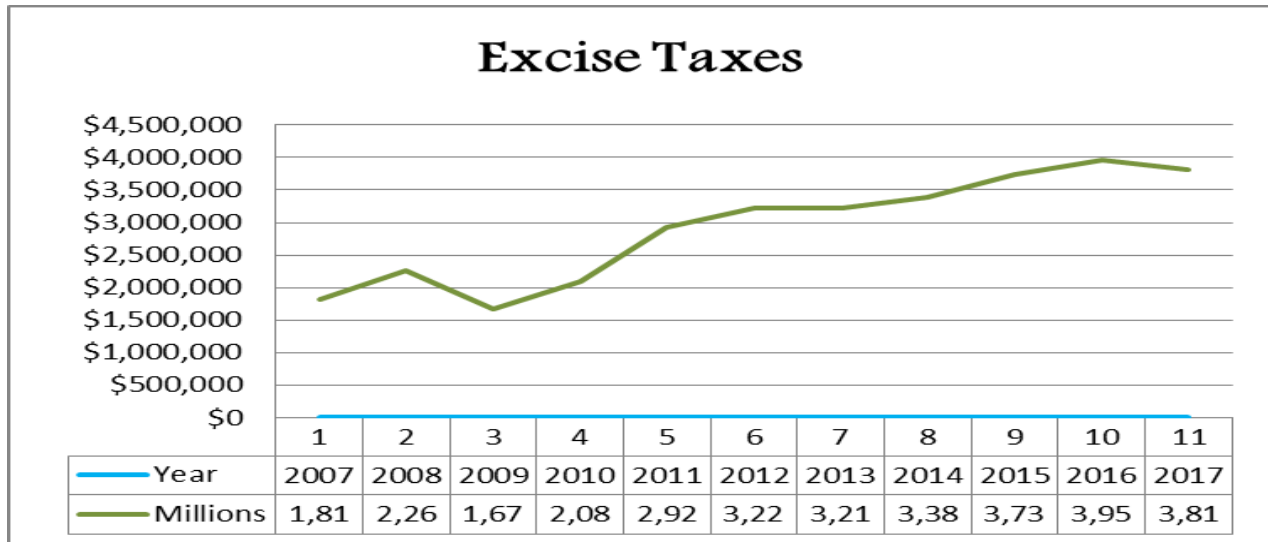
Local Option Sales Tax

The Local Option Sales Tax Revenue is another revenue source the City relies on to ensure the ability to deliver a high quality of service to the citizens. This source of revenue accounts for roughly 32% of General Fund resources. The City expects to receive \$5,750,000 in LOST funds in FY 2017. Trend analysis, estimated growth in the number of retail commercial businesses and observation of local retail business conditions are the primary means of forecasting this revenue source.



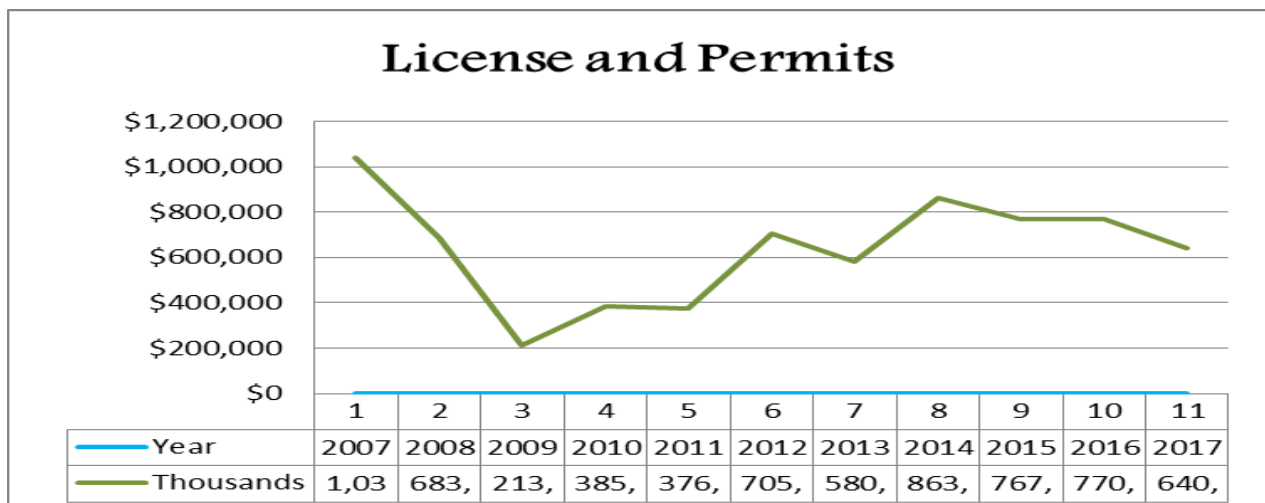
Excise Taxes

Taxes in the excise tax category include: Franchise Taxes (Electric, Gas, Television Cable, and Telephone), Alcoholic Beverage Taxes, Local Option Mixed Drink Taxes, Business and Occupation Taxes, Insurance Premium Tax, and Financial Institution Tax. In FY 2017 the City expects to garner \$3,814,000 which accounts for 20% of General Fund resources. Forecasted similarly to the sales tax, excise tax revenues are directly related to the health of the local economy.



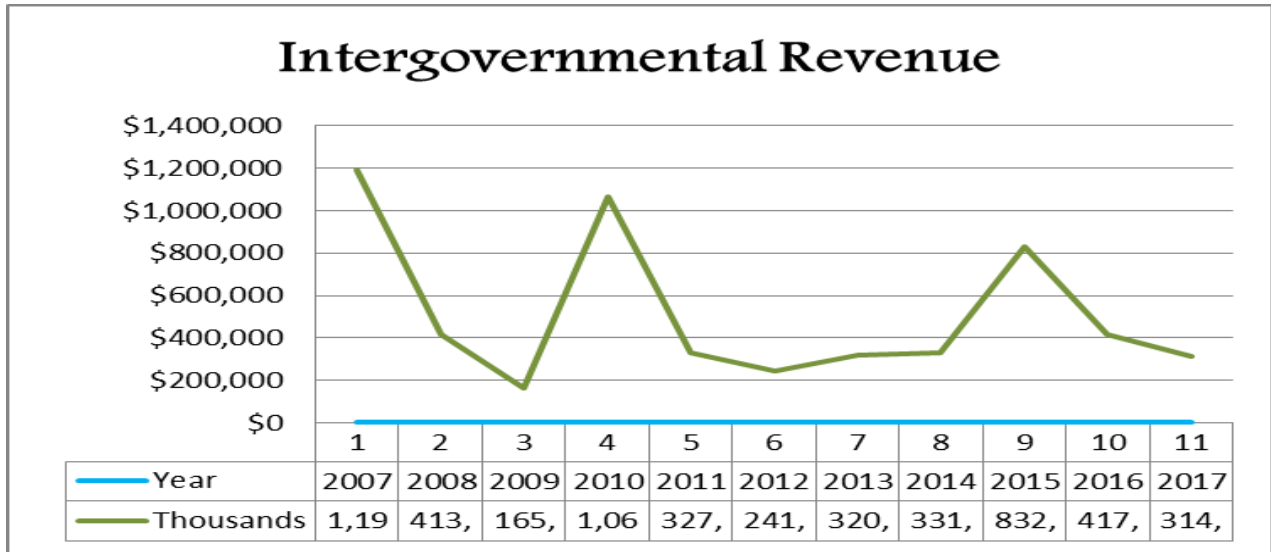
Licenses and Permits

Licenses and Permits revenues are comprised of regulatory fees, alcoholic beverages licenses, non-business licenses and permits, and various other permits. The City projects these revenues will bring in \$640,000 in FY 2017. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream. Since the sharp decline in License and Permit fees that occurred in 2009, this revenue source jumped back to pre-recession levels and has remained steady.



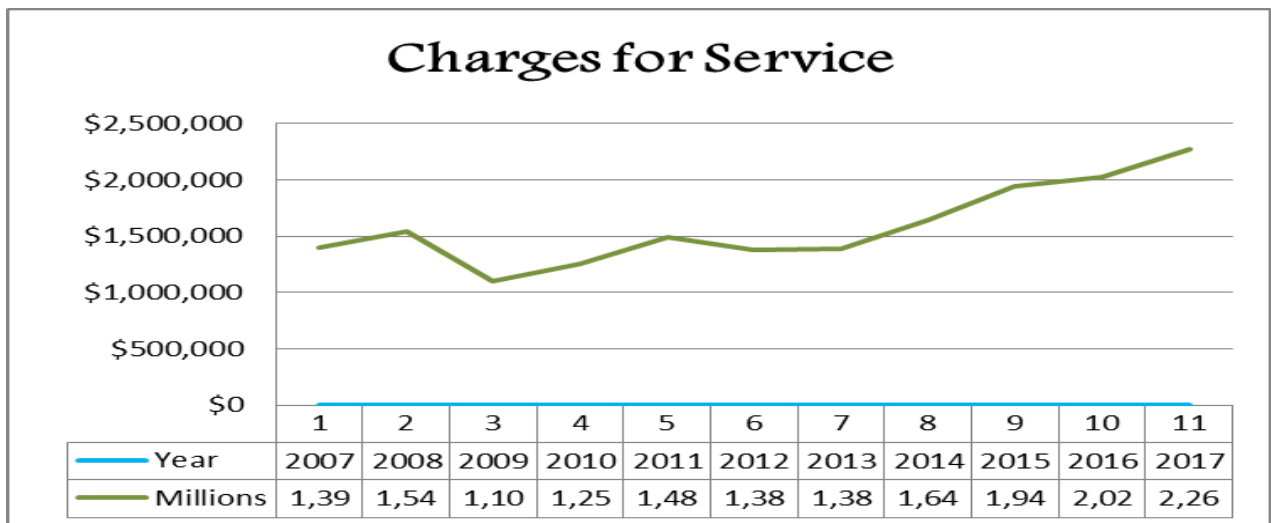
Intergovernmental Revenues

Intergovernmental Revenue received by the City of Pooler often fluctuate from year to year to the inconsistent nature of the sources. During the past 8 years, the City has received grant funding to assist with staffing in the fire department, to purchase new fire equipment, as well as DOT funding for road improvements and traffic signals. The City is also reimbursed by Chatham County for one police officer on the Counter Narcotics Team (CNT). The City’s General Fund is expected to receive \$314,270 in FY 2017 in intergovernmental revenue.



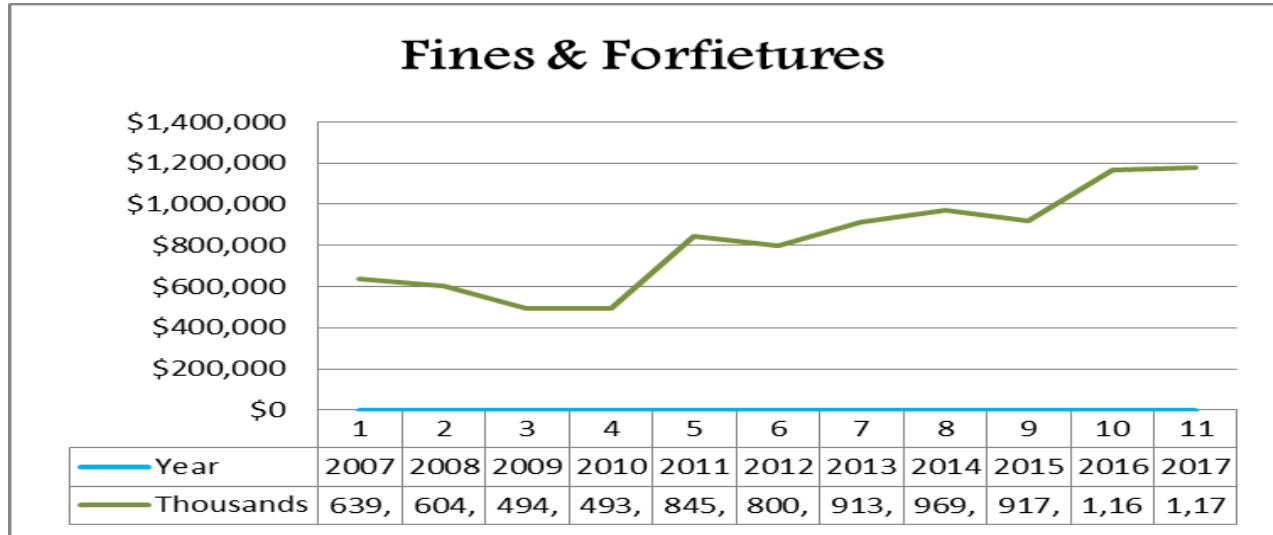
Charges for Services

The City charges fees for several of the services it provides to its citizens. Some examples of such fees are recreation sign-up fees, solid waste pick-up fees, and unincorporated fire district fees. Based on trend analysis and a slight increase in certain fees charged by the Recreation Department, the City projects these revenues to bring in \$2,267,030. This represents an increase of 12% from the FY 2016 Amended Budget.



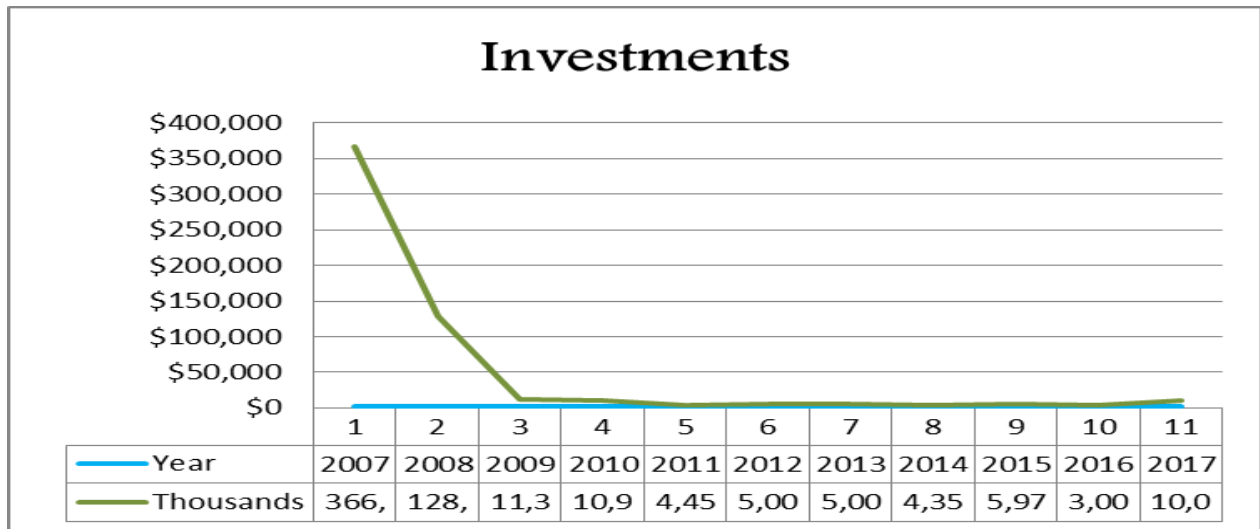
Fines and Forfeitures

Fines and Forfeitures are projected to garner a total of \$1,177,270 in FY 2017. This represents a slight increase of 1%, or \$9,081, under the FY 2016 Amended Budget. Trend analysis is the primary means of forecasting this revenue source.



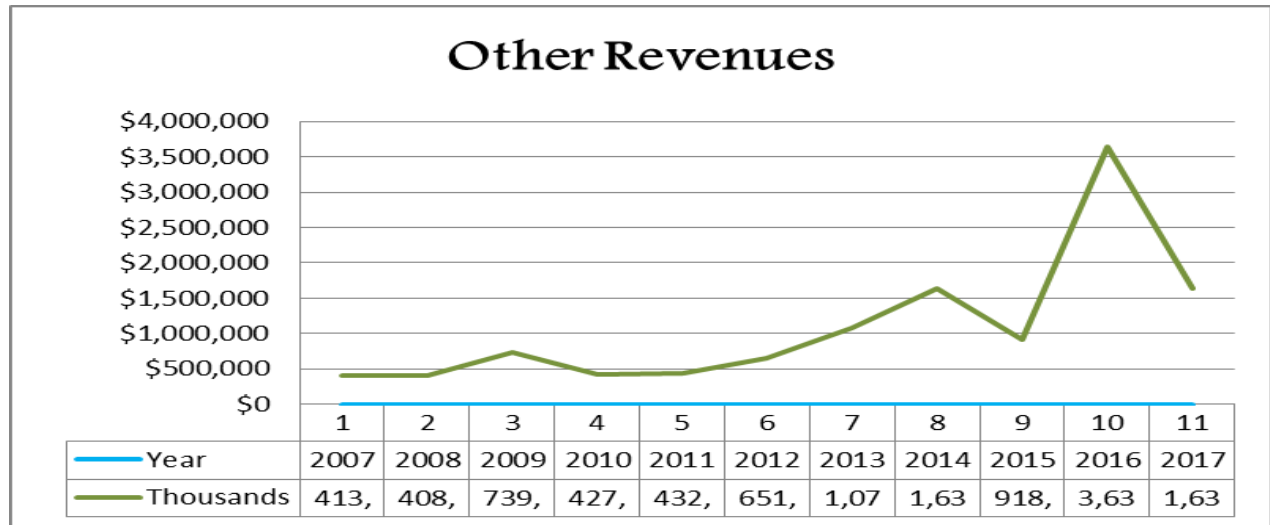
Investment Income

Due to the health of the economy and raising interest rates, the amount of revenue generated by investment income is beginning to increase after the 2008-2009 recession.



Other Revenues

The City has certain revenues that do not fit in any of the other categories. These revenue sources are grouped together in the Other Revenues source and may include use of fund balance or transfers from other funds.



General Fund Balance

In November 2011, the City revised its fund balance policy to conform to the Governmental Accounting Standards Board (GASB) Statement 54. This new policy will allow the City the flexibility it needs to operate efficiently, and at the same time, it will provide enough reserves to operate during emergency situations.

SPLOST Funds

The Special Purpose Local Option Sales Tax (SPLOST) is approved in five to six year intervals through popular vote by the citizens of Chatham County. The purpose of the 1% SPLOST tax is to provide revenue to local governments for capital projects. The FY 2017 budget includes revenue from the 2014 SPLOST to fund improvements to the recreation complex on Pooler Parkway, traffic signal upgrades on Rogers Street at Highway 80, and debt service for a portion of the new city hall building where the police department is now housed.

2017

PERSONNEL SUMMARY



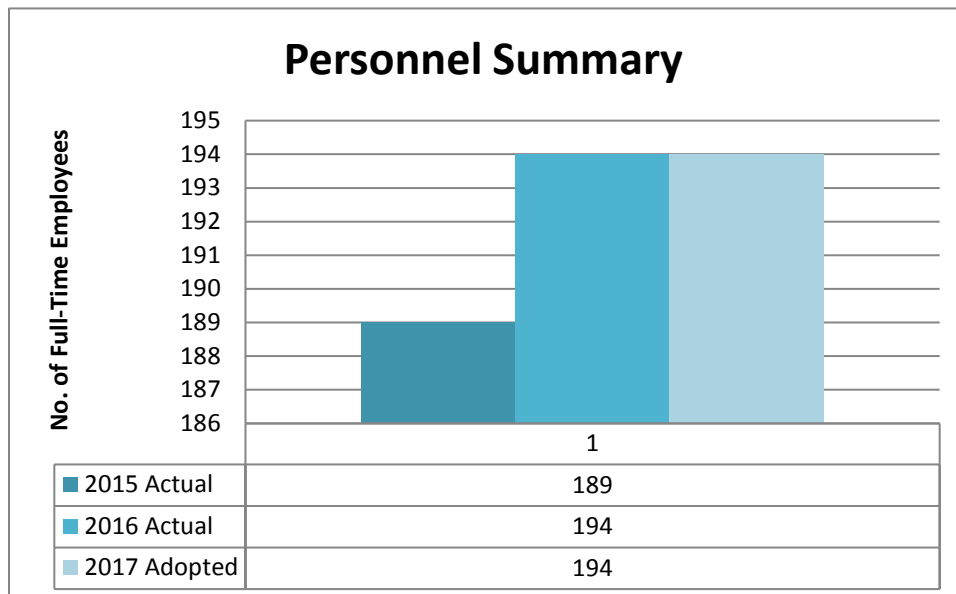
CITY OF POOLER
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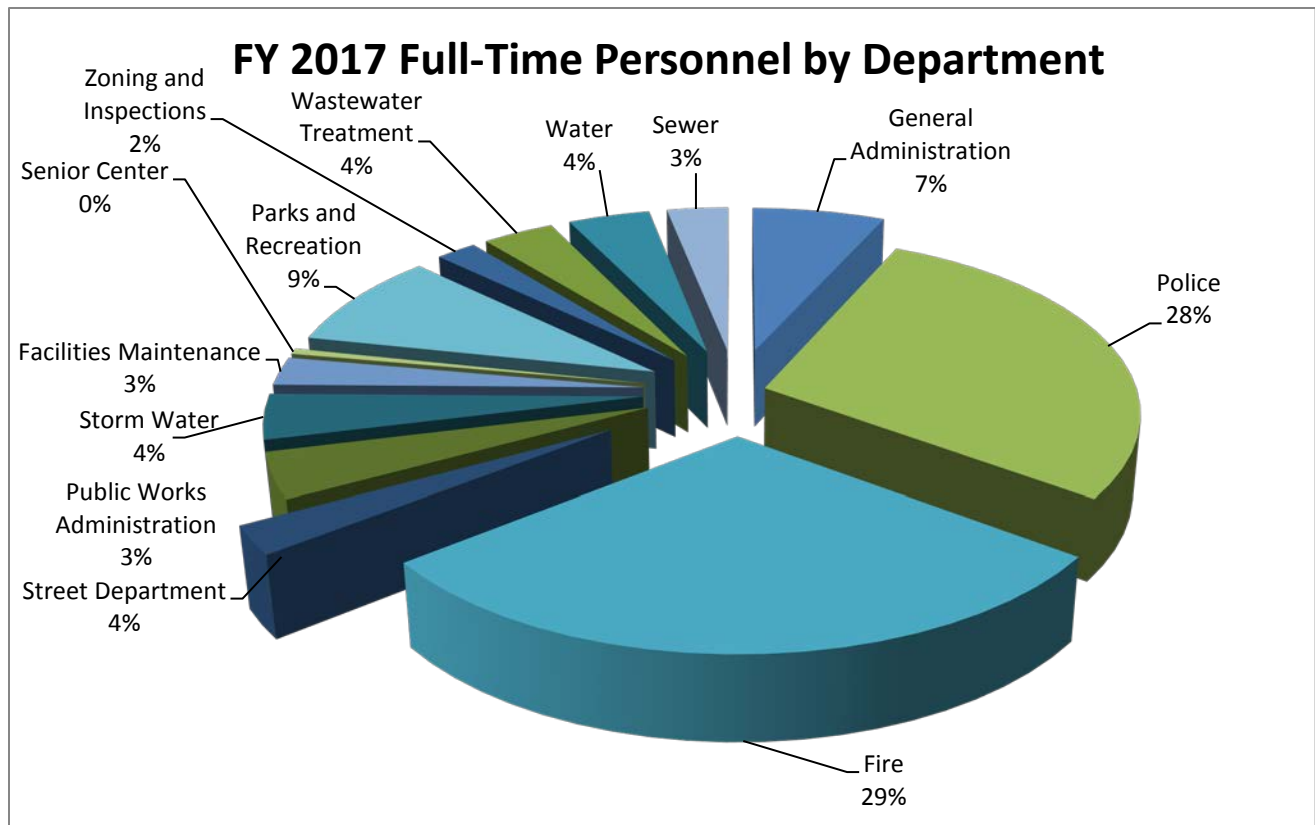
Personnel Summary

Dedicated Service

The City of Pooler is committed to a level of excellence in the quality and delivery of all programs and services. In the FY 2017 Approved Budget, 194 full-time employees are approved to meet the daily needs of our citizens and visitors. These employees preserve our public safety, ensure our water is clean and available upon demand, preserve our economic well-being by attracting businesses and supporting commerce, maintain our streets and other infrastructure, protect our homes and businesses, provide our youth and seniors with quality programs, and handle the numerous daily duties necessary in the delivery of services to its citizens.

Department	2015 Actual	2016 Actual	2017 Adopted
General Administration	9	13	13
Police	50	55	55
Fire	59	57	57
Public Works Administratic	5	5	5
Street Department	8	8	8
Storm Water Department	10	8	8
Facilities Maintenance	9	5	5
Senior Center	1	1	1
Parks and Recreation	12	17	17
Zoning and Inspections	6	4	4
Wastewater Treatment	7	7	7
Water	7	8	8
Sewer	6	6	6
Total Full-Time Employees	189	194	194





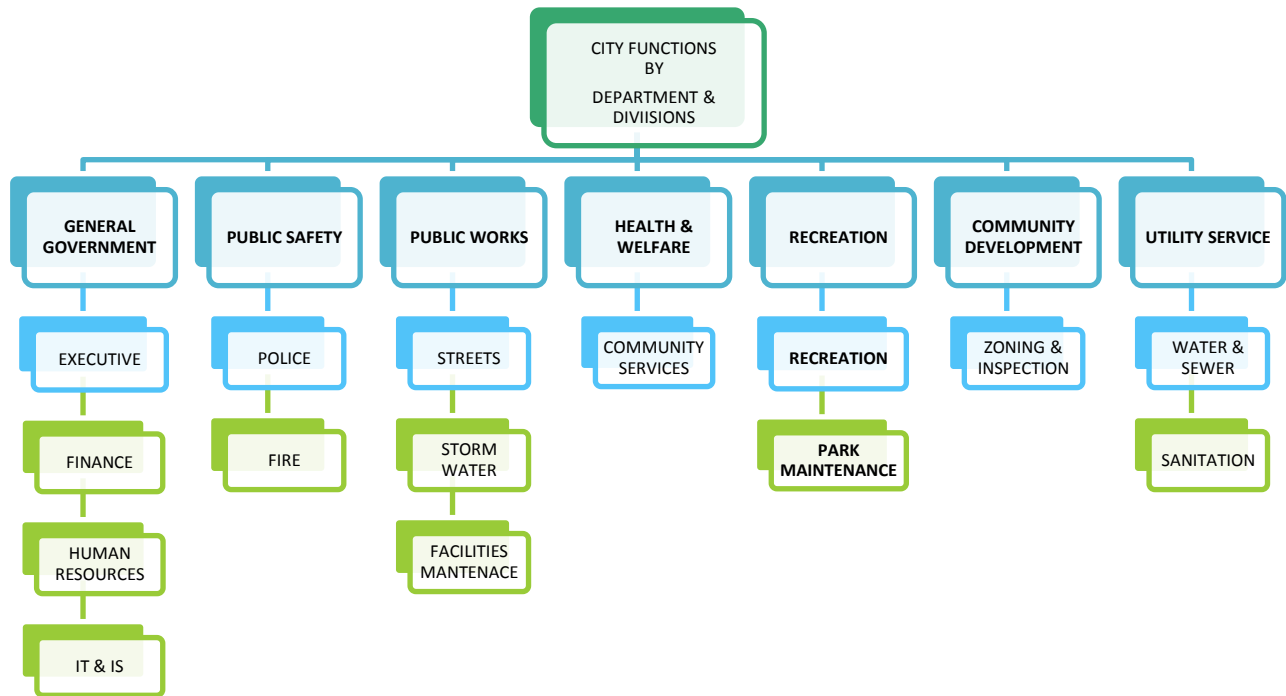
Highlights

Over half of the employees of the City provide direct service to the citizens of Pooler. As shown in the chart above, the Fire Department makes up 29% of the total workforce. The Police Department employs the next largest portion of the City's workforce with 28%.

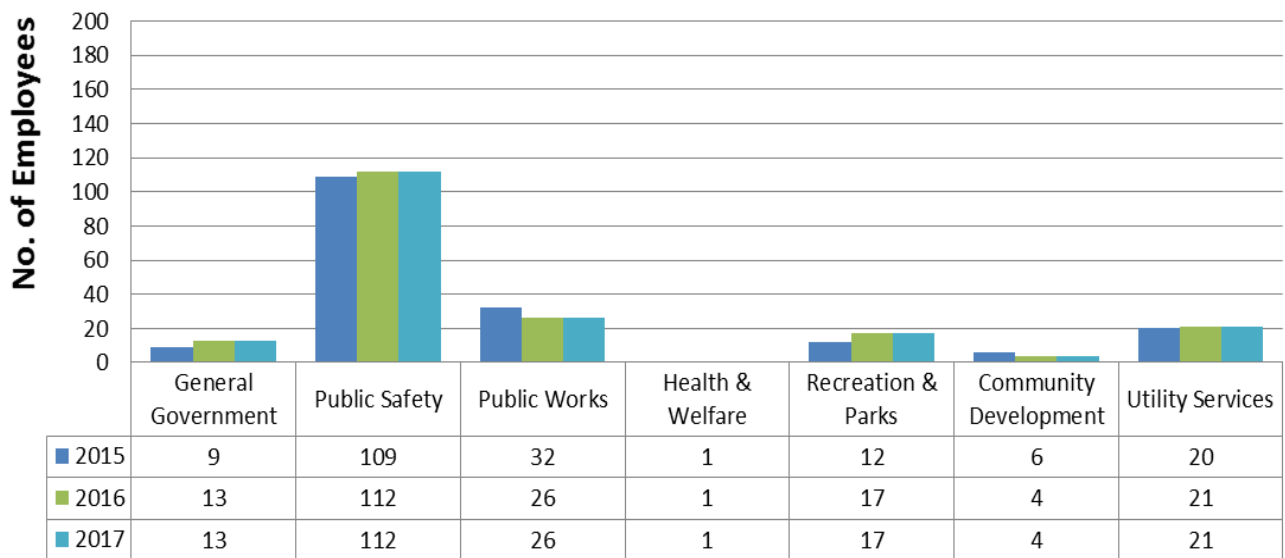
In FY 2017, the City is making a commitment to keep staffing levels at a minimum. Only those positions that are vacated and are necessary will be filled by the City.

City Functions

The City groups the various services provided by its employees into five functional areas: General Government, Public Safety, Public Works, Community Development, and Utility Services. Each of these areas includes departments and/or divisions as needed to provide the necessary supervisory support in the development and delivery of related programs and services.



Full-Time Personnel Summary by Function



Employee Benefits

The FY 2017 budget for Personnel Services funds the salary and fringe benefits package offered to all employees. The Personnel Services budget also reflects the funds appropriated to implement a human resource system with its primary goal to establish an environment which affords each employee the opportunity to be as productive as possible. This goal is met through human resource planning, recruitment and selection, orientation, employee services, benefits administration, performance appraisal, wage and salary administration, and pension plan administration.

The City of Pooler provides a total benefit package that includes the following:

- ✓ Salaries
- ✓ Paid Time Off
- ✓ Holiday Pay
- ✓ Group Term Life Insurance
- ✓ Group Health and Dental Ins.
- ✓ Short Term Disability
- ✓ Worker's Compensation Ins.
- ✓ Defined Benefit Retirement Plan
- ✓ Defined Contribution Plan
- ✓ Medical Flexible Spending Acct.
- ✓ Educational Assistance
- ✓ Work-Life Balance

The most valuable resources of any municipality are its employees, as they play a crucial role in accomplishment of the aims and objectives of the City. Therefore, the focus of the Human Resources Department is to deal with the manpower and all the decisions related to it that have an impact on productivity. One area of that focus - employee compensation and benefits management - is of primary importance to the City's ability to attract and retain the best of the available workforce.

Paid Time Off

The City of Pooler provides paid time off (PTO) for personal use to all regular, full-time employees. Time accrued in the PTO system can be used for time off due to an illness, vacation time or other personal leave time. PTO is accrued based on number of hours actually worked in a pay period and number of years of service. Employees may carry the balance of their PTO bank over into new calendar years; however, they may not accrue more than the total annual amount allotted for their years of service.

		Total Annual PTO Hours Earned by Number of Hours Worked per Year		
Completed Years of Service	Amount Accrued per Hour	2080 – 40 Hours per week	2912 – 24 Hour	2184 – 12 Hour
			Shift Firefighters	Shift Police Officers
2	0.05769	120 (15 days)	168 (7 days)	126 (10.5 days)
5	0.07692	160 (20 days)	224 (9.33 days)	168 (14 days)
9	0.09615	200 (25 days)	280 (11.67 days)	210 (17.5 days)
14	0.11538	240 (30 days)	336 (14 days)	252 (21 days)
15 +	0.13462	280 (35 days)	392 (16.33 days)	294 (24.5 days)

Holidays

It is the policy of the City to designate and observe certain days each year as holidays. Eligible employees will be given a day off and still receive pay for eight hours for each holiday observed. Shift employees that may be required to work on a holiday will be paid eight hours of holiday pay for all city holidays in addition to any pay they receive for working on the holiday.

The schedule of holidays the City will observe during the calendar year is as follows:

New Year's Day	Thanksgiving Day
Luther King, Jr. Birthday (observed)	Day After Thanksgiving
Memorial Day	Christmas Day
Independence Day	Day After Christmas
Labor Day	New Year's Eve
Veterans Day	

Group Term Life Insurance

The City currently provides life insurance for all full-time regular employees at a rate of 1 times their annual salary. Employees may also receive coverage in the amount of \$5,000 for a spouse and \$2,500 for each dependent child less than 21 years of age. Coverage becomes effective on the first day of the month following 30 days of employment. This coverage is provided at no cost to the employee.

Group Health Insurance

The City of Pooler offers regular full-time employees medical and dental coverage. Currently, the City has three different plans to choose from: a Preferred Provider Organization (PPO), a Health Maintenance Organization (HMO), or a Point of Service (POS) plan. In 2017, the City of Pooler will contribute up to the cost of Employee-Only coverage with the PPO for each eligible employee no matter which plan or dependent coverage they choose. Employees are responsible for dental premiums for all types of plans and coverage's. Following are the monthly premiums for each health plan offered by the City of Pooler in 2017:

	HMO	PPO	POS
Employee Only	\$464	\$498	\$367
Employee + Spouse	\$928	\$996	\$743
Employee + Child(ren)	\$881	\$947	\$698
Family Coverage	\$1,392	\$1,493	\$1,100

Worker's Compensation and Short Term Disability

To assist employees with medical expenses and a possible loss of income due to a work-related injury, the City provides all employees with Worker's Compensation insurance. If an employee is out of work for longer than a week as a result of a work-related injury, worker's compensation will pay 66 2/3% of his or her average weekly earnings each week until the employee is able to return to work.

The City of Pooler also provides short-term disability insurance to all regular full-time employees at no cost to the employee. The weekly benefit amount is 60% of an employee's earnings.

Retirement Savings Plans

The City offers two different retirement savings vehicles for employees: a Defined Benefit plan and a Defined Contribution plan. Participation in the Defined Contribution plan is voluntary while the Defined Benefit plan is mandatory for all full-time regular employees.

➤ Defined Benefit Retirement Plan

The City's Defined Benefit retirement plan is administered by the Georgia Municipal Employee Benefit Services (GMEBS). Participation in the plan occurs immediately. Employees contribute 2%-4% of their earnings depending on when they were hired through a payroll deduction and become vested after 5 years of service. The City's retirement plan also offers a long-term disability benefit as well as a death benefit.

Upon retirement, vested employees will receive a monthly benefit based on:

- Years of Service
- Average gross earnings for the five highest paid consecutive years

➤ Defined Contribution Plan

The City offers employees the opportunity to participate in a 457 defined contribution plan administered by Newport Group in conjunction with the Georgia Municipal Association. Through tax-deferred payroll deductions, employees may elect to contribute up to the current IRS limits established for defined contribution plans.

Medical Flexible Spending Account

The City offers employees the opportunity to participate in a flexible spending account which allows them to save a predetermined amount to be used for out-of-pocket medical expenses. Payroll deductions are taken out on a pre-tax basis and held for use over each calendar year. Currently, employees may elect to defer up to \$2,000.00 each year.

Educational Assistance

The City of Pooler recognizes that the skills and knowledge of its employees are critical to the success of the City. The Tuition Reimbursement Program encourages personal development through formal education so employees can further their career with the City by attaining higher level positions that provide an increased challenge.

Work-Life Balance

The City of Pooler understands the importance of striking a healthy work-life balance for its employees. In 2012, the City added an Employee Assistance Program (EAP) to its benefit package to help achieve this goal.

The EAP is sponsored by Guardian Insurance and gives employees unlimited access to consultants by telephone, resources and tools online and up to three face-to-face visits with counselors for help with a short-term problem. The program also allows for a free, 30 minute in-person and telephonic legal consultation with a local attorney.

With all of the turmoil facing our society, the City felt it had an obligation to equip its employees with the tools needed to navigate through any difficult times they may encounter.

2017

DEPARTMENTAL SUMMARIES



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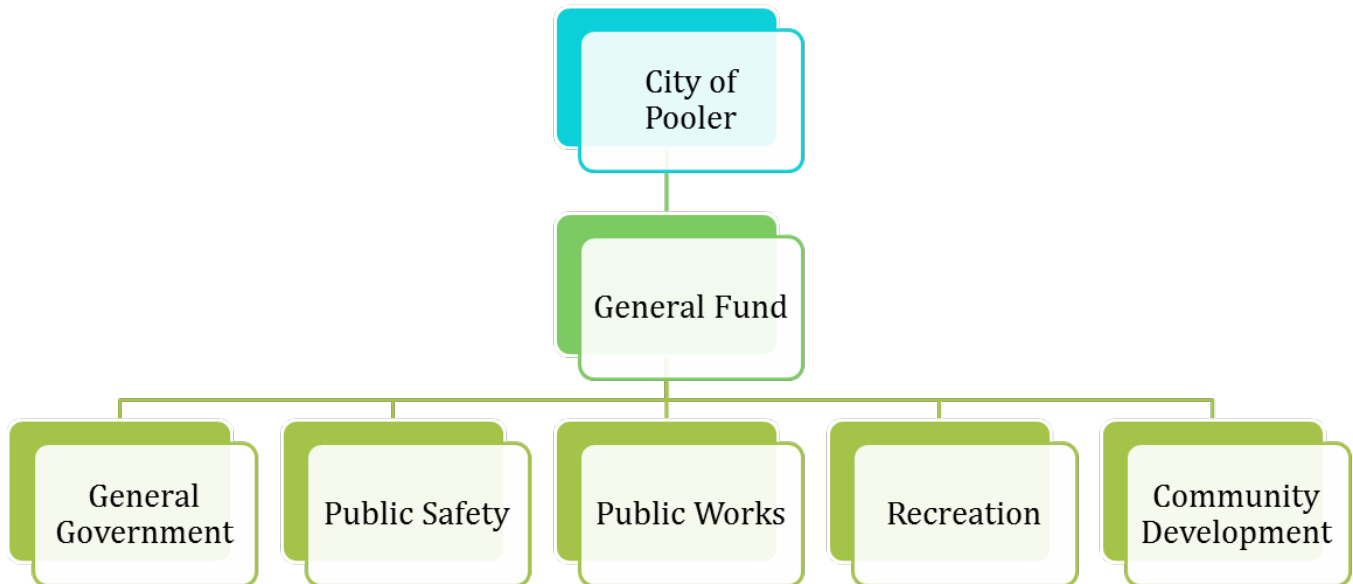
City of Pooler

General Fund

The City of Pooler provides services to citizens and visitors on a daily basis. The direct provision of said services and the support functions are organized into five functions: General Government, Public Safety, Public Works, Recreation, and Community Development. The City departments are funded by the General Fund; therefore, departments are listed within one of the five functions. Consequently, the FY 2017 department summaries will be listed according to funding source.

General Fund Functions:

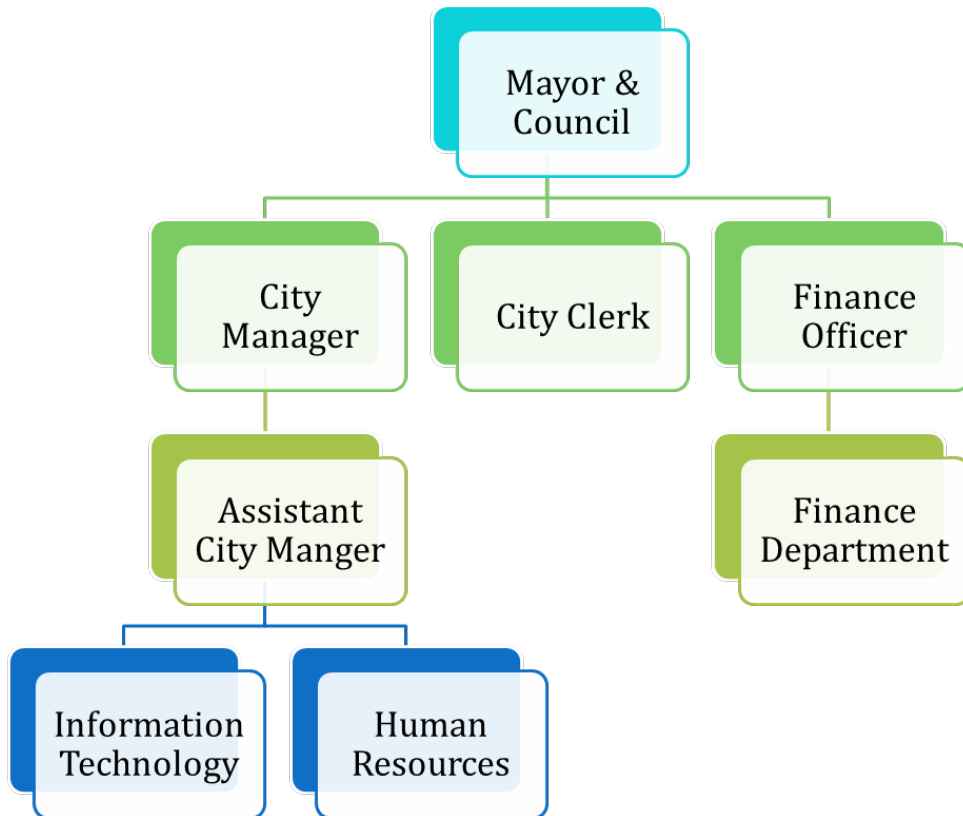
- General Government
- Public Safety
- Public Works
- Recreation
- Community Development



General Government Function

General Government Function is comprised of departments and divisions responsible for the management of the City's resources. This function includes the following departments and divisions: Executive, Information Technology/Information Systems, Finance, and Human Resources.

General Government Function Organization Chart



General Government

Short Term Priorities & Goals

Priorities:

- To work with the Mayor and Council to provide necessary resources to develop programs that will enhance the quality of living in the City.
- To monitor operations of city's departments to see that services are provided in the most efficient and cost effective manner.
- To submit proposals for grants that would provide funds for projects that would allow for infrastructure improvement.
- To monitor city financial data to see that revenues and expenditures are within budget limits set by Mayor and Council.
- To ensure integrity of financial reporting through use of internal controls and sound accounting principles.

Goals:

- To continually be in compliance with all state and federal regulations.
- To provide opportunities for staff development in order to better serve the citizens of the City.
- To provide City services at the highest level possible.
- To continually monitor growth in residential as well as commercial areas.

Long Term Priorities & Goals

Priorities:

- To develop quality programs, for the improvement and expansion of City Service delivery, that complies with the vision of Mayor and Council.
- To offer a work environment which allows the City to attract and retain quality employees.
- Focus on quality customer service in all contacts with citizens and customers.

Goals:

- To utilize plans, studies, projections, and reports as a guide to formulate long term plans both programmatic and financial, in order to effectively handle the growth forecasted for the City.
- To use new information technologies to develop cost effective means of interactive communications between staff and citizens.
- To continue to use volunteer boards to their fullest extent.

General Administration Department

Mission Statement

The General Administration Department is led by the City Manager who provides leadership, vision, and direction to City Service Areas, implements City Council policy, and works with the Mayor, City Council, and administrative staff to craft strategic and financial planning objectives. Within this department, there are three separate and distinct functional units; Finance, Human Resources and Information Technology.

The Finance Department is a resource service to the City of Pooler, and its mission is to manage the financial affairs of the City which includes the efficient and judicious use of available City resources and the stewardship of public funds. Policy and programs ideas are developed by Mayor and Council, and the Finance Department is responsible for creating a budget that allows for those ideas to be carried out. The Finance Officer has oversight responsibility for all accounting personnel.

Department Description

The General Administration Department is made up of the City Manager and his staff and is responsible for the executive management of the highly diverse operations of the City. The City Manager is appointed by the Mayor and Council and serves as Pooler's Chief Executive Officer.

The City Manager serves in a highly visible capacity as an ambassador for the community and to other governmental agencies. Duties include:

- Oversees the day-to-day functions of the City.
- Supervises city departments and their personnel.
- Presents information and recommendations to enable the Mayor/City Council to make decisions on matters of policy.
- Responds promptly and positively to all requests of citizens.
- Disseminates information regarding City activity.
- Provides input on regional and state issues which affect the City of Pooler.
- Maintains a sound fiscal position for the City through the preparation of the annual budget.
- Provides continuous monitoring of financial conditions of the City.

The Finance Department is a coordinated team which provides outstanding professional services to all our customers. This department promotes sound financial practices to ensure that the City's assets are safeguarded and the use of City resources is responsive to community priorities. Public confidence in the fiscal affairs of the City of Pooler is integral to our mission.

The responsibility of the Finance Department is to promote the fiscal soundness of the City so that its social, public safety, infrastructure and life quality obligations will be maintained at the level required and desired by the community. This Department is responsible for reporting the City's financial condition in an accurate and timely manner. The Finance Department is also responsible for processing and recording all monies received by the City, completing bi-weekly payroll, as well as ensuring all accounts payable payments are processed in a timely and accurate manner.

The annual budget for the City is first developed in the Finance Department and then reviewed by the City Manager before it is presented to Mayor and Council for approval. The Finance Department is responsible for assisting the City Manager, Mayor, City Council, and City agencies in the allocation of resources through financial planning, management information, and budget preparation in accordance with State and Local laws.

The next unit General Administration structure is the Human Resource Department. The Human Resource (HR) Department supports each City Department in the hiring and onboarding of new employees. This Department provides timely support for human resource inquiries and general employment related requests. The HR department provides support, direction, and counseling to Department Heads, supervisors and employees concerning employee relations, performance and disciplinary issues. This Department employs a Human Resources Director under the direction of the City Manager and an HR Coordinator.

Finally, the Information Technology (IT) Department employs an IT Director and an IT Coordinator who together are responsible for the maintenance of all hardware and software for the City of Pooler. This department provides technical support that meets the internal customers' requirement while adhering to Department and Enterprise standards and policy. The IT Director maintains the working functionality of the City's computer network and ensures the integrity of all city technical processes and procedures.

Budget Highlights

In the FY 2017 Budget, General Administration Department expenditures total \$1,548,688, an increase of 12% or \$172,841 over actual expenditures in the FY 2016 Budget. The increase in the proposed budget is a result of general growth in operations due to the new City Hall, such as additional custodial staff, increase in electricity costs, etc.

General Administrative FY 2017 Expenditure Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 290,771	\$ 837,966	\$ 836,835	\$ 1,027,210
Purchased & Contracted Services Total	308,815	432,382	409,880	421,328
Supplies Expenditures Total	48,409	92,674	71,770	99,850
Miscellaneous Total	37,819	36,065	21,158	300
Total General Administration	\$ 685,814	\$ 1,399,087	\$ 1,339,643	\$ 1,548,688

General Administrative Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Mayor	1	1	1	Elected
Council	6	6	6	Elected
Clerk of Council	1	1	1	Exempt
Total Legislative	8	8	8	
Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
City Manager	1	1	1	Exempt
Finance Officer	1	1	1	Exempt
Accounting Clerk	1	1	1	Non-Exempt
Finance Coordinator	0	1	1	Non-Exempt
Purchasing Agent	1	1	1	Non-Exempt
Services Clerk	1	1	1	Non-Exempt
Human Resources Director	1	1	1	Exempt
Human Resources Coordinator	0	1	1	Non-Exempt
IT Director	1	1	1	Exempt
IT Support Assistant	1	1	1	Non-Exempt
Administrative Coordinator	0	1	1	Non-Exempt
Custodian	0	1	1	Non-Exempt
Total General Administration	8	12	12	
Total General Administration & Legislative	16	20	20	

General Administrative Detailed Personnel Costs

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	224,820	662,196	665,663	813,158
Overtime Wages	98	200	953	-
Subtotal	\$ 224,918	\$ 662,396	\$ 666,616	\$ 813,158
Group Insurance	16,062	64,660	61,173	69,768
Social Security (FICA) Contributions	987	9,388	8,237	14,193
Retirement Contributions	21,792	65,875	65,873	98,810
School Incentive Program	1,800	-	1,800	1,800
Workers' Compensation	3,596	2,383	526	5,147
OPEB Trust	20,017	26,584	26,584	18,334
Vehicle Allowance	1,599	6,000	6,026	6,000
Subtotal	\$ 65,853	\$ 174,890	\$ 170,219	\$ 214,052
Total Personnel Services	\$ 290,771	\$ 837,286	\$ 836,835	\$ 1,027,210

Goals and Objectives for FY 2017:

Fiscally-sound and Efficient Government:

- Continue to evaluate and prioritize services. Seek innovative solutions to maintain high quality core services, promote financial transparency and protect Pooler's financial position and quality of life.
- Maintain Pooler's fiscal health by crafting long-term revenue and expenditure plans to ensure sustainable operations at fair and equitable rates.
- Streamline business processes through the use of technology and website enhancements to decrease costs and eliminate duplicate efforts. Evaluate community trends and consider associated facility and service needs.
- Provide an attractive work environment and promote employee excellence.
- Provide technical assistance/guidance for effectively interacting with advancing technologies and continued development of efficient delivery systems to the external customer.
- Continue to electronically engage residents of our community in their own governance by keeping the City's website and mobile app current.
- Research new technologies to reduce cost and give a higher level of service.
- Submit FY 2017 Budget to GFOA in anticipation of receiving the Distinguished Budget

Presentation Award.

- Submit FY 2016 Comprehensive Annual Financial Report (CAFR) to GFOA in anticipation of receiving the Certificate of Achievement for Excellence in Financial Reporting.
- Continue to provide monthly financial statements to the Mayor, Council, and public.
- Strengthen internal auditing procedures
 1. Continue to audit all petty cash on a monthly basis.
 2. Continue to audit Water/Sewer accounts on a monthly basis to ensure accounts are set up properly
 3. Review all areas where cash is collected to ensure proper checks and balances are in place.
 4. Develop a control list for each department's assets under the \$10,000 threshold for capitalization.
- Support each City Department in the hiring and onboarding of new employees. Human Resources will also provide timely support for HR inquiries and general employment related requests.
- Ensure employee relations are maintained. Provide support, direction, and counseling to Department Heads, supervisors and employees concerning employee relations, performance and disciplinary issues. Continue to provide assistance with coaching and counseling; allegations of misconduct; assistance with general employee relations issues such as difficult work relationships, interpersonal problems between and among employees of the same or different levels, concerns about treatment, etc.
- Provide support of the City's diversity outreach efforts - creating a respectful workplace and valuing differences and oversight for all equal opportunity employment, compliance requirements, and reporting.
- Ensure the City's compensation and benefit plans are competitive; enhance the City's ability to attract, retain, employees and continue to provide excellent services that are within the City's funding constraints. Continue to conduct labor market salaries survey and explore all options available concerning health insurance and retirement plan benefits. Continue to help employees balance their work and personal life by sponsoring health and financial wellness informational seminars.
- Ensure timely compliance of workplace policy and procedures with federal and state legislative mandates; maintain safe work practices; and communicate policy and procedural changes and safety procedures to employees through ongoing training sessions.

Economic Growth:

- Continue to carefully consider land use related to development and redevelopment to ensure a well planned community.

Protect the City's Infrastructure Investment and Assets:

- Ensure that the City can protect and enhance the useful life of streets and utilities. Continue to monitor financial resources and economic conditions, and consider timing with regard to infrastructure needs. Evaluate and implement street pavement management plan to maintain and improvement City streets.

Proactive Public Safety and Code Enforcement Initiatives:

- Continue proactive policing strategies using technology and collaboration to protect and enhance livability. Build on the successes of fire prevention and fire service programs for a safe community.

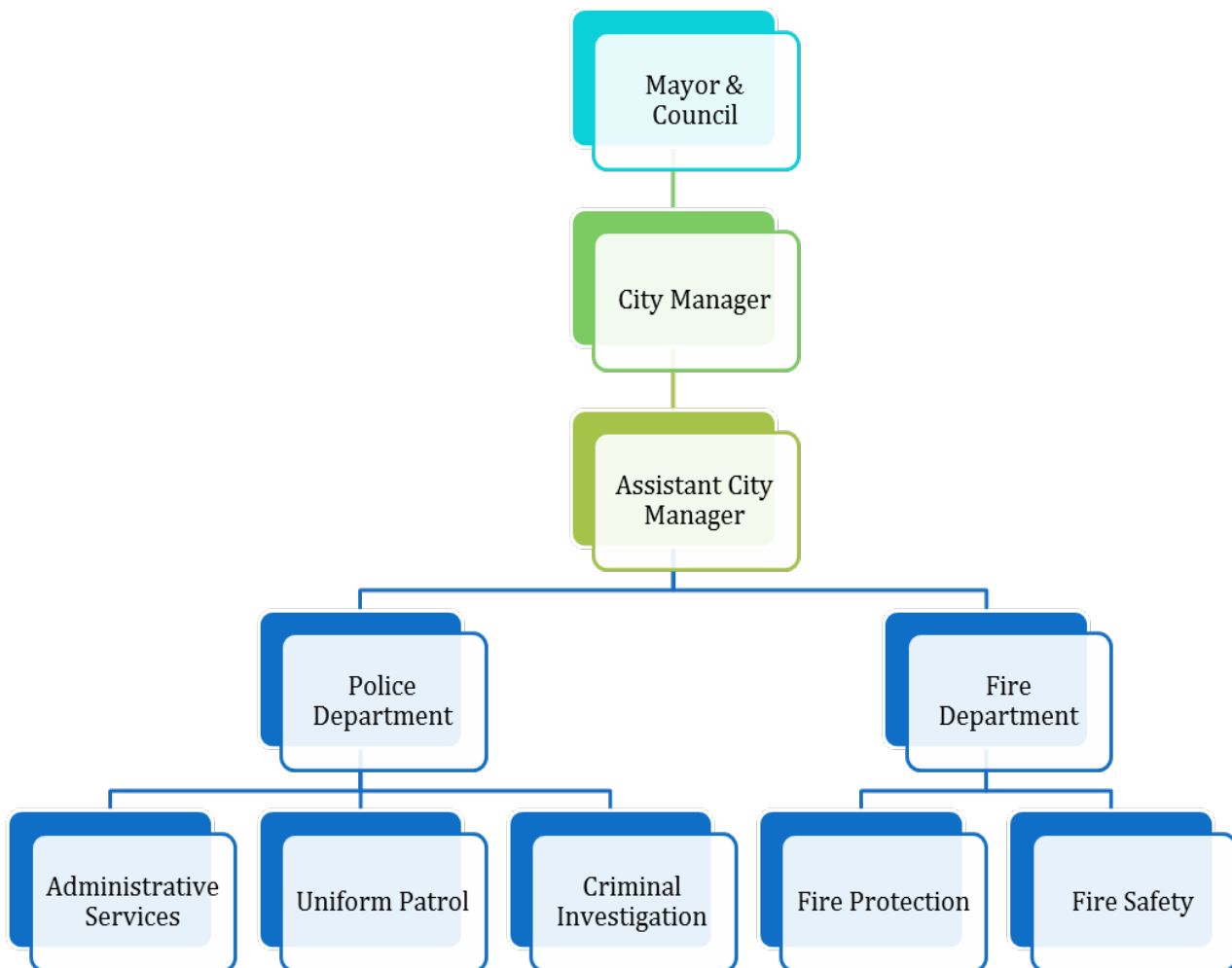
2016 Accomplishments:

- Awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY2015.
- Received Water First designation from the Georgia Department of Community Affairs.

Public Safety Function

The Public Safety function incorporates those departments responsible for ensuring the safety of all residents and visitors to the City. This function encompasses two departments: Police and Fire. The Police Department is composed of 3 divisions: Administrative Services, Uniform Patrol, and the Criminal Investigation. The Fire Department consists of two divisions: Fire Protection and Fire Safety.

Public Safety Function
Organization Chart



Public Safety

Short Term Priorities & Goals:

Priorities:

- To ensure law enforcement personnel and firefighters receive the proper training and materials to conduct their jobs in the safest manner possible.
- To update equipment as needed and specified by manufacturers' guidelines.
- To annually recertify all firefighters of core competencies and skills set forth by Georgia Firefighter's Training Specifications.

Goals:

- To continue educational and training opportunities for employees.
- To provide law enforcement personnel and firefighters with the equipment needed to perform their duties as new technology becomes available and cost-effective.
- To continually ensure the Internal Investigation division has the tools necessary to perform their duties efficiently and effectively.

Long Term Priorities & Goals:

Priorities:

- To promote the safety and security of the community through tough proactive law enforcement operations and strategies.
- To ensure acceptable response times through the acquisition of additional personnel, equipment and satellite locations as required by the continuing growth of the City.
- To promote fire safety and prevention education to the community through tough proactive prevention strategies.

Goals:

- To provide employees with the equipment and information necessary to complete their jobs and engage in proactive law enforcement and fire prevention strategies.
- To maintain adequate building space and geographical locations to ensure acceptable response times.
- To maintain enough equipment for all personnel in order to handle immediate growth within the City to maintain response times.

Police Department

Mission Statement

The Pooler Police Department's mission is to protect life and property through the maintenance of peace and order, and the provision of law enforcement services. The Pooler Police Department represents all citizens and our belief in equal treatment under the law is sincere. We shall enforce the law impartially without regard to race, creed, color, sex, national origin, or situation in life and shall be diligent in protecting all citizens in the lawful exercise of their civil rights.

Department Description

The Pooler Police Department is comprised of three divisions. The Administrative Division is responsible for records, training, Municipal Court, and GCIC operations. The Patrol Division is responsible for all uniformed patrol and traffic operations, and the Criminal Investigations Division is responsible for investigating criminal activity, evidence custody, and asset forfeiture. The department operates twenty-four hours per day, seven days per week to provide quality and responsive law enforcement support for the City of Pooler.

Budget Highlights

In the FY 2017 Budget, Police expenditures total \$4,684,340, a decrease of 3% or \$162,154 from actual expenditures in FY 2016. The decrease is due to a lesser need to replace patrol vehicles in FY 2017.

Police Department FY 2017 Expenditure Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 2,929,477	\$ 3,470,836	\$ 3,459,138	\$ 3,531,464
Purchased & Contracted Services Total	504,980	608,214	636,049	499,385
Supplies Expenditures Total	356,254	416,825	367,728	410,750
Miscellaneous Total	720,444	412,202	395,923	242,740
Total Police Department	\$ 4,511,155	\$ 4,908,077	\$ 4,858,839	\$ 4,684,339

Police Department Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Chief of Police	1	1	1	Exempt
Captain	0	1	1	Exempt
Lieutenant	2	1	1	Exempt
Sergeant	4	9	9	Non-Exempt
Investigator	3	3	3	Non-Exempt
Corporal	5	6	6	Non-Exempt
Administrative Supervisor	0	1	1	Non-Exempt
Certification Manager	1	1	1	Non-Exempt
Advanced Patrol Officer	7	4	4	Non-Exempt
Patrol Officer	13	23	23	Non-Exempt
Court Clerk	1	1	1	Non-Exempt
Assistant Court Clerk	1	1	1	Non-Exempt
Records Clerk	3	3	3	Non-Exempt
Total Police	41	55	55	

Police Department Detailed Personnel Cost

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	2,110,128	2,492,429	2,482,457	2,592,615
Overtime Wages	27,921	72,000	99,141	20,000
Subtotal	\$ 2,138,049	\$ 2,564,429	\$ 2,581,598	\$ 2,612,615
Group Insurance	250,104	289,224	283,836	312,480
Social Security (FICA) contributions	27,458	36,430	32,635	37,428
POAB Pension	9,805	13,200	11,230	13,200
Retirement contributions	249,551	291,440	291,439	315,039
School Incentive program	6,000		7,200	
Unemployment	-	8,000	4,298	7,200
Workers' Compensation	102,993	122,082	101,620	114,249
OPEB Trust	122,329	119,631	119,631	93,333
Allowances - Uniforms	23,188	26,400	25,651	25,920
Subtotal	791,428	906,407	877,540	918,849
Total Personnel Services	\$ 2,929,477	\$ 3,470,836	\$ 3,459,138	\$ 3,531,464

Goals and Objectives for FY 2017:**Fiscally-sound and Efficient Government:**

- Improve response capabilities and preparation for foreseeable major incidents
- Successfully completion of scheduled audits by external agencies, including; GCIC Audit of departmental record keeping and warrant handling, and missing persons and stolen property reporting. Also, a thorough multi-day agency wide audit of policies and practices by Georgia Associations of Chiefs of Police State Accreditation Committee.

Proactive Public Safety and Code Enforcement Initiatives:

- Continue our core mission of providing a safe and secure environment for our residents and visitors on a twenty four hour a day, seven days a week, and three hundred and sixty five days a year schedule.
- Improve community relations and positive presence by attending several community events, school functions, and neighborhood watch meetings.
- Reduce traffic accidents and fatalities through better data collection and analysis and concentrated selective enforcement in the areas that warrant extra efforts.
- Improve professionalism and accountability through implementation of a Professional Standards Officer who will conduct thorough background checks and investigate all serious allegations and complaints on personnel.
- Continue to promote Pooler Police through participation and interagency cooperation by supporting local public safety organizations including; SETEN (Southeast Traffic Enforcement Network), MJIA (Multi-jurisdictional Investigators Association), Crime stoppers, SARIC and by providing officers to teach recruits at the local police academies.
- Continue to contest the negative effects of the economic woes through expanding Code Enforcement efforts, including combating neighborhood degradation through revamping our sign ordinance, condemning derelict properties and abandoned vehicles and other conditions leading to blight.

2016 Accomplishments:

- Improved community relations and positive presence by attending several community events, school functions, and neighborhood watch meetings.
- Developed and improved our firearms range to enhance officers training and reduce liability.

Fire Department

Mission Statement

The mission of Pooler Fire-Rescue Department is to serve the citizens as well as visitors of Pooler and protect lives and property through the provision of professional fire, rescue and emergency medical services.

Department Description

The department is made up of four fire stations currently staffed by 59 personnel, 58 of which are state certified firefighters and one civilian administrative coordinator. The department offers a full range of emergency medical services first response, fire suppression, vehicle and technical rescue, hazmat, and fire safety education services. The department operates on three shifts with each shift working a 24-hour period providing the community with 24/7 -365 days per year coverage. This "24 on/48 off" schedule is considered the industry standard which provides 18 personnel on each shift with a minimum staffing of 16.

Our four current station locations are equipped with four staffed fire pumpers, two reserve fire pumpers, one staffed aerial ladder, one cross staffed aerial ladder, one reserve quint (can be used as a pumper or aerial ladder), Rescue/Tactical Support unit, a state Georgia Search And Rescue unit and a 3,500-gallon water tanker truck. All units are radio dispatched by Savannah-Chatham Metro dispatch center which operates an enhanced 9-1-1 telephone system. The department is actively involved in fire prevention. We work closely with the City Inspections Department in the review of these plans. In addition, the department presents fire safety programs to hundreds of school children throughout the City of Pooler each year.

Budget Highlights

In the FY 2017 Budget, Fire expenditures total \$4,773,894, an increase of 17% or \$701,142 over estimated expenditures in FY 2016. The increase is primarily attributed to an increase in personnel costs and the need to replace 60 SCBA units which will be financed over a 10 year period.

Fire Department FY 2017 Expenditure Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 3,097,398	\$ 3,397,285	\$ 3,374,461	\$ 3,655,962
Purchased & Contracted Services Total	283,147	266,346	246,755	282,274
Supplies Expenditures Total	452,170	484,264	435,929	747,158
Miscellaneous Total	403,864	42,649	15,608	88,500
Total Fire Department	\$ 4,236,579	\$ 4,190,544	\$ 4,072,752	\$ 4,773,894

Fire Department Detailed Personnel Schedule

Classification	2015 Actual	2016 Budget	2017 Adopted Budget	Pay Status Budget
Fire Chief	1	1	1	Exempt
Deputy Fire Chief	1	1	1	Exempt
Training/Safety Chief	1	1	1	Exempt
Captain/Shift Commander	3	3	3	Exempt
Lieutenant	9	9	9	Non-Exempt
Fire Apparatus Operator	0	0	0	Non-Exempt
Firefighter II	22	23	29	Non-Exempt
Firefighter I	18	19	13	Non-Exempt
Emergency Vehicle Technician	1	1	1	Non-Exempt
Fire Administrative Coordinator	1	1	1	Non-Exempt
Total Fire	59	59	59	

Fire Department Detailed Personnel Cost

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	2,231,826	2,357,359	2,350,006	2,589,137
Overtime Wages	84,261	190,600	186,266	120,000
Subtotal	\$ 2,316,087	\$ 2,547,959	\$ 2,536,272	\$ 2,709,137
Insurance - Group - GMA	298,522	312,504	302,450	387,672
Social Security (FICA) Contributions	31,164	35,871	33,178	37,409
Firefighters' Pension	15,750	15,000	15,050	16,000
Retirement Contributions	242,885	276,685	276,684	314,617
School Incentive Program	540	1,800	1,134	1,800
Workers' Compensation	63,448	76,758	78,985	90,994
OPEB Trust	129,002	130,708	130,708	98,333
Subtotal	781,311	849,326	838,189	946,825
Total Personnel Services	\$ 3,097,398	\$ 3,397,285	\$ 3,374,461	\$ 3,655,962

Goals and Objectives for FY 2017:**Fiscally-sound and Efficient Government:**

- Continue to have no loss of life or serious injury from a fire related incident.
- Continue to keep fire-related property & contents losses under 1.0% of the appraised value of the property.

Proactive Public Safety and Code Enforcement Initiatives:

- Continue to stress fire prevention through annual pre-fire planning of businesses.
- Continue to stress fire prevention through visits to public schools, daycare facilities and businesses within the City.
- Continue to stress early detection of fire through distribution of residential smoke alarms to residents in need.
- Continue to properly train firefighters to stress safety in their work.
- Continue to pursue grants and develop additional funding strategies as an alternative source of funding for needed capital items.
- Develop and implement additional funding strategies to protect the department from material financial loss.
- Enhance the staffing levels of the department to provide the safest most efficient level of operations within the growing city.
- Begin implementing processes and programs in an effort to maintain the current ISO Class 3 Rating. Develop plan to reduce rating to a Class 2.
- Provide professional, safe, and efficient emergency response while expanding the department.
- Expand/ and/or fully utilize technology to enhance the efficiency of fire department operations.

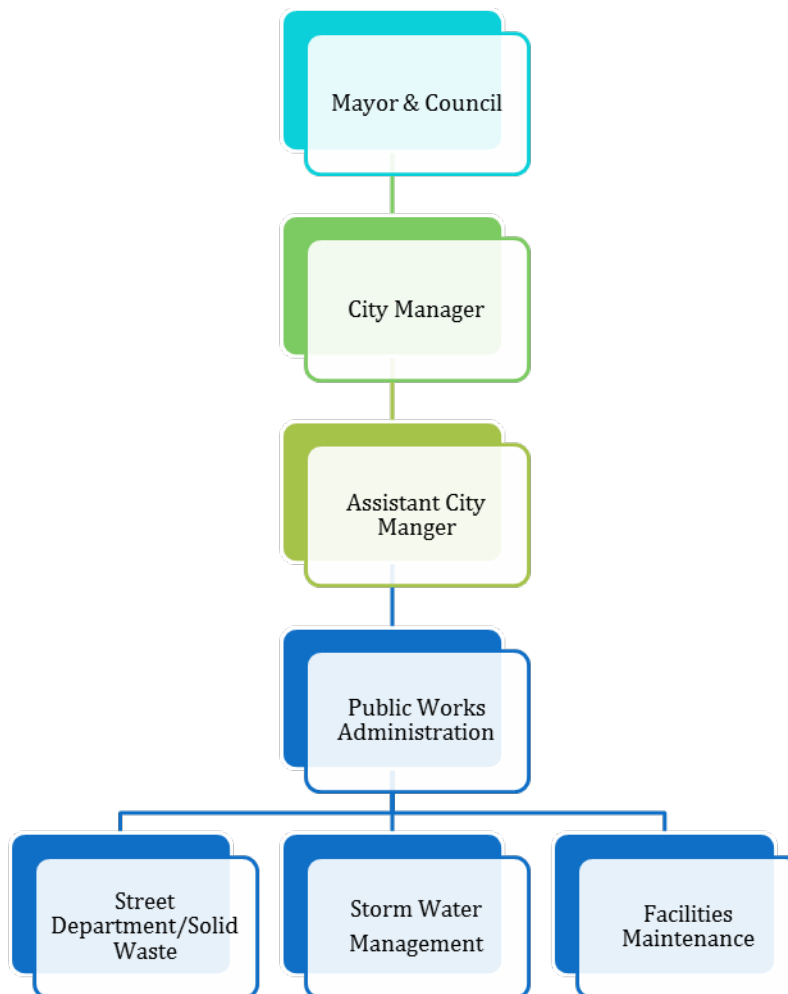
2016 Accomplishments:

- Absorbed a call volume increase of over 11%, without further resources being required.
- Managed transition of Mega-site area to County fire district. Implemented and received an annual fire/rescue fee for service.
- Replaced all frontline fire apparatus on 4 engines and 1 aerial ladder truck which came in under budgeted amount.
- Developed and initiated an automatic fire response with Garden City (sister city) increasing service levels to both cities.
- Conducted first Emergency Medical Technician Class in house, increasing level of care provided to the citizens and visitors of the city.

Public Works Function

Public Works provides community services enhancing the quality of life for the citizens of Pooler while protecting the environment by ensuring safe and clean neighborhoods and public places. Departments within Public Works that are accounted for in the General Fund include Streets and Road, Storm Water Management, and Facilities Maintenance. Solid Waste pickup and removal is contracted out to a private firm and is managed through the Street Department.

Public Works Function Organization Chart



Public Works

Short Term Priorities & Goals

Priorities:

- Protect the City's investment by maintaining its infrastructure and public facilities.
- Maintain the cleanliness and aesthetics of the City's rights-of-way.
- Ensure that development within the City meets current design criteria and standards through the prompt, efficient and accurate review of plans and studies.
- Promote and retain a competent and well-trained staff dedicated to servicing the needs of residents and businesses.

Goals:

- Continually review and revise as needed the City's design criteria, specifications, and standard details to reflect current industry standards.
- Demonstrate a commitment to excellence in customer services through improved access to information, friendly service and prompt responses.
- Improve efficient and cost effective use of the City's resources.

Long Term Priorities & Goals

Priorities:

- Anticipate future needs and plan for maintenance and improvements to ensure the City's requirements and expectations for minimum standards and specifications for public infrastructure are met.
- Promote and retain a competent and well-trained staff dedicated to servicing the needs of residents and businesses.

Goals:

- Demonstrate a commitment to excellence in customer services through improved access to information, friendly service and prompt responses.
- Improve efficient and cost effective use of the City's resources.
- Continually review and revise as needed, the City's design criteria, specifications, and standard details to reflect current industry standards.

Street and Solid Waste Department

Mission Statement

The mission of the Street Department is to provide the most cost effective infrastructure and services possible while ensuring residents are able to live their lives and conduct business in a safe, healthy, and environmentally sound manner, in a community they can be proud of.

Department Description

The Street Department is a division of the Public Works Department and is responsible for the maintenance of the City's street and traffic control devices. The Street Department ensures that all Erosion and Sediment Control best practices are adhered to according to City and State Specifications.

Budget Highlights

In the FY 2017 Budget, Street Department expenditures total \$3,354,412 a decrease of 5.25% or \$185,888 under the FY 2016 Estimated Year End due to a decrease in the cost of the city's contract for roadside mowing and maintenance.

Street/Solid Waste Department FY 2017 Expenditure Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 455,629	\$ -	\$ 501,904	\$ 499,580
Purchased & Contracted Services Total	388,957	-	773,195	325,300
Supplies Expenditures Total	588,986	583,070	612,646	636,180
Miscellaneous Total	258,249	342,175	340,842	412,152
Solid Waste Department	1,459,382	1,350,000	1,311,713	1,481,200
Total Street Department	\$ 3,151,203	\$ 2,275,245	\$ 3,540,300	\$ 3,354,412

Street/Solid Waste Department FY 2017 Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Superintendent	1	1	1	Unclassified
Heavy Equipment Operator	1	1	1	Classified
Crew Leader	1	1	1	Classified
Maintenance Worker	3	3	3	Classified
Laborer I	1	1	1	Classified
Sign Technician	1	1	1	Classified
Total Drainage	8	8	8	

Street/Solid Waste Department FY 2017 Personnel Cost

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	323,411	357,791	353,776	358,476
Overtime Wages	1,503	4,000	3,969	1,000
Subtotal	\$ 324,914	\$ 361,791	\$ 357,745	\$ 359,476
Insurance - Group - GMA	46,731	49,028	46,911	46,344
Social Security (FICA) Contributions	3,162	5,343	3,806	5,125
Retirement Contributions	34,121	43,255	43,254	43,560
Workers' Compensation	28,908	37,795	30,249	31,742
OPEB Trust	17,793	19,939	19,939	13,333
Subtotal	130,715	155,360	144,159	13,333
Total Personnel Services	\$ 455,629	\$ 517,151	\$ 501,904	\$ 372,809

Goals and Objectives for FY 2017:

Fiscally-sound and Efficient Government:

- Maintain and inspect the City's streets and traffic control devices by continually sweeping, repairing and improving the city's public streets and rights-of-way.
- Operate in a professional manner and stay within the approved FY 2017 budget while promoting safety.
- Ensure that City and State Ordinances and Specifications are observed.

Protect the City's Infrastructure Investment and Assets:

- Create and maintain preventive service schedules for all City-owned equipment and vehicles.
- Maintain thorough maintenance records for all City-owned equipment and vehicles to monitor service and repair costs and assist other departments with decisions about repairs and replacements.
- Create and maintain preventive service schedules for all public streets and rights-of-way.

Storm Water Management Department

Mission Statement

The Storm Water Management Department's mission is to provide a comprehensive program for watershed management.

Department Description

The Storm Water Management Department is a division of the Public Works Department and is responsible for the maintenance of drainage infrastructure. This includes maintaining storm drains, canals, ditches, catch basins and overseeing new drainage projects.

Budget Highlights

In the FY 2017 Budget Storm Water Management Department expenditures total \$755,241, an increase of 16% or \$108,606 over 2016 estimated expenditures due to additional drainage projects that do not qualify for the capital project fund.

Storm Water Department FY 2017 Expenditure Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 430,260	\$ 471,844	\$ 382,936	\$ 419,201
Purchased & Contracted Services Total	81,906	109,935	102,229	107,150
Supplies Expenditures Total	59,095	47,100	45,594	76,500
Miscellaneous Total	10,936	117,251	115,876	152,390
Total Stormwater Management	\$ 582,197	\$ 746,130	\$ 646,635	\$ 755,241

Storm Water Department Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Superintendent	1	1	1	Unclassified
Crew Leader	1	1	1	Classified
Maintenance Worker	5	5	5	Classified
Equipment Operator	1	1	1	Classified
Total Stormwater Management	8	8	8	

Storm Water Department Detailed Personnel Cost

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	299,352	309,059	230,905	279,959
Overtime Wages	2,154	7,400	7,062	1,200
Subtotal	\$ 301,506	\$ 316,459	\$ 237,967	\$ 281,159
Insurance - Group - GMA	42,662	52,320	46,328	52,128
Social Security (FICA) Contributions	3,971	4,670	4,020	4,538
Retirement Contributions	32,724	37,195	37,195	38,272
Workers' Compensation	27,155	39,046	35,272	28,104
OPEB Trust	22,242	22,154	22,154	15,000
Subtotal	\$ 128,754	\$ 155,385	\$ 144,969	138,042
Total Personnel Services	\$ 430,260	\$ 471,844	\$ 382,936	\$ 419,201

Goals and Objectives for FY 2017:

Fiscally-sound and Efficient Government:

- Maintain the City's storm water system by performing routine inspections and repairing the watershed system.
- Operate in a professional manner and stay within the approved FY 2017 budget while promoting safety.
- Ensure that City and State Ordinances and Specifications are observed.

Protect the City's Infrastructure Investment and Assets:

- Create and maintain preventive service schedules for maintaining the City's watershed system.
- Partner with the Metropolitan Planning Commission in educating the citizens of Pooler, this will help protect the City's watershed, waterways and wetlands.

Facilities Maintenance Department

Mission Statement

The Facilities Maintenance Department's mission is to provide quality service for all of the City's vehicles, equipment, and facilities.

Department Description

The Facilities Maintenance Department is a division of the Public Works Department and is responsible for the maintenance of all City vehicles, equipment, and facilities.

Budget Highlights

In the FY 2017 Budget the Facilities Maintenance Department expenditures total \$562,975, an increase of 20% or \$95,390 over 2016 estimated expenditures. This increase is due to the need for additional tools and supplies to run the department.

Facilities Maintenance Department FY 2017 Expenditure Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 484,812	\$ 286,578	\$ 290,427	\$ 304,550
Purchased & Contracted Services Total	32,347	43,100	21,522	58,800
Supplies Expenditures Total	110,752	51,865	51,844	72,235
Miscellaneous Total	54,535	114,750	103,792	127,390
Total Facilities Maintenance Department	\$ 682,446	\$ 496,293	\$ 467,585	\$ 562,975

Facilities Maintenance Department Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Bulding Supervisor	1	1	1	Classified
Fleet Maintenance Supervisor	1	1	1	Unclassified
Lead Mechanic	1	1	1	Classified
Mechanic Assistant	1	1	1	Classified
Electrician	1	1	1	Classified
Maintenance Worker	1	1	1	Classified
Total Facilities Maintenance	6	6	6	

Facilities Maintenance Department Detailed Personnel Costs

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Cost and Employee Benefits				
Salaries	351,792	212,271	211,936	223,358
Overtime Wages	5,779	6,500	6,567	4,500
Subtotal	\$ 357,571	\$ 218,771	\$ 218,503	\$ 227,858
Insurance - Group - GMA	45,800	24,408	24,349	28,920
Social Security (FICA) Contributions	4,867	3,502	3,354	3,210
Retirement Contributions	36,121	23,835	23,834	27,141
Workers' Compensation	22,660	9,585	9,563	10,754
OPEB Trust	17,793	11,077	10,824	6,667
Subtotal	\$ 127,241	\$ 72,407	\$ 71,924	\$ 76,692
Total Personnel Services	\$ 484,812	\$ 291,178	\$ 290,427	\$ 304,550

Goals and Objectives for FY 2017:

Fiscally-sound and Efficient Government:

- Efficiently maintain facilities, vehicles and equipment.
- Operate in a professional manner and stay within the approved FY 2017 budget while promoting safety.
- Ensure that City and State Ordinances and Specifications are observed.

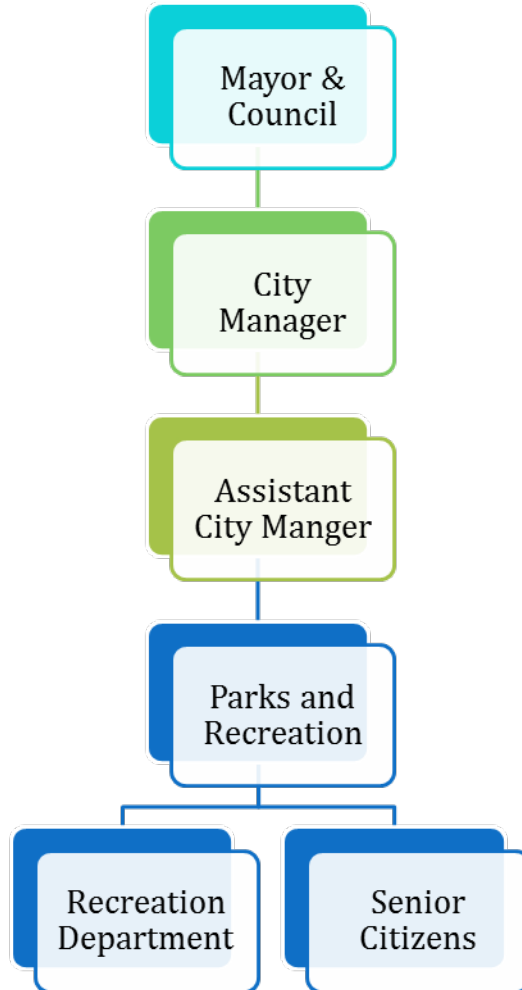
Protect the City's Infrastructure Investment and Assets:

- Create and maintain preventive service schedules for all City-owned equipment and vehicles.
- Maintain thorough records for all City-owned equipment, vehicles, and facilities to monitor service and repair costs and assist other departments with decisions about repairs and replacements.

Parks and Recreation

The Recreation Department includes management of all the City's parks and recreation programs. This department also oversees programs offered by the Senior Citizen Center which has its own operating budget.

Parks and Recreation Organization Chart



Parks and Recreation

Short-Term Priorities & Goals

Priorities:

- Continue excellence in planning, building inspections, and beautification to ensure safe, desirable, and quality development within Pooler, while working to preserve existing neighborhoods and commercial areas.
- Ensure fiscal responsibility via accurate forecasting of community necessities and department resources.
- Provides safe and healthy environment for citizens to enjoy recreational activities at the different parks within the City.

Goals:

- Use the operating and capital improvement budgets to allocate funds and resources that will provide a high level of service to meet community needs.
- Continue to provide services to the Senior Center community to foster lasting, strong relationships between staff and the citizens.

Long Term Priorities & Goals

Priorities:

- To maintain all Community Development Departments at an efficient level of service.

Goals:

- Familiarize staff with new development concepts, building practices, and training opportunities so that staff can implement long-term plans, strategies, and programs to effectively handle the growth of the City of Pooler.
- Continue to examine areas that lend themselves to department improvement, such as interdepartmental communication, public relation efforts, and timely response to citizen inquiry.
- Annually examine goals to ensure quality and efficiency of department work programs.

Recreation Department

Mission Statement

The mission of the Recreation Department is to provide diverse recreational opportunities for the City of Pooler that enhance the overall quality of life by creating and promoting a healthy lifestyle through parks, and recreational facilities and programs, while building and strengthening a sense of community.

Department Description

The Recreation Department provides year-round sports opportunities that include programs such as Men's Basketball, Youth Baseball, Youth Softball, Youth Basketball, T-Ball, Soccer, and Football, which emphasize fun within a structured sports environment. Our non-team sport programs consist of sport camps, gymnastics, tennis and dance.

Budget Highlights

In the FY 2017 Budget, Recreation expenditures total \$1,942,642, an increase of 18% or \$305,384 over the estimated expenditures in 2016.

Recreation Department FY 2017 Expenditure Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 614,481	\$ 895,693	\$ 891,274	\$ 1,172,448
Purchased & Contracted Services Total	220,966	330,598	307,020	284,927
Supplies Expenditures Total	358,628	394,816	367,493	378,900
Miscellaneous Total	62,032	72,332	71,471	106,367
Total Recreation Department	\$ 1,256,107	\$ 1,693,439	\$ 1,637,258	\$ 1,942,642

Recreation Department Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Director	1	1	1	Unclassified
Assistant Director	1	1	1	Unclassified
Athletic Coordinator	1	2	2	Classified
Grounds Keeper Superintendent	1	1	1	Classified
Grounds Keeper Supervisor	1	1	1	Classified
Office Coordinator	1	1	1	Classified
Crew Leader	1	2	2	Classified
Recreation Specialist	1	1	1	Classified
Grounds Keeper	2	4	4	Classified
Parks Attendant I	1	2	2	Classified
Maintenance Worker	1	1	1	Classified
Total Recreation	12	17	17	

Recreation Department Detailed Personnel Costs

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	451,035	681,366	680,654	843,554
Overtime Wages	5,488	6,000	3,513	6,000
Subtotal	\$ 456,523	\$ 687,366	\$ 684,167	\$ 849,554
Insurance - Group - GMA	59,292	81,012	80,905	121,608
Social Security (FICA) Contributions	6,053	9,684	8,641	12,957
Retirement Contributions	49,290	72,397	72,397	125,955
Workers' Compensation	19,083	12,003	11,933	34,041
OPEB Trust	24,240	33,231	33,231	28,333
Subtotal	\$ 157,958	\$ 208,327	\$ 207,107	\$ 322,894
Total Personnel Services	\$ 614,481	\$ 895,693	\$ 891,274	\$ 1,172,448

Goals and Objectives for FY 2017:

Protect the City's Infrastructure Investment and Assets:

- Provide continued education and training opportunities for staff.
- Increase training opportunities for volunteers.
- Repair and remodel baseball infields that have settled and become dangerous for play.
- Replace aging playground equipment at Pooler Park.
- Landscape and complete Memorial Park.

Recreational and Leisure Opportunities:

- Provide a safe, comfortable place for children after school and during the summer.
- Provide an opportunity for children to express themselves through various art forms, sports and special events.
- Provide an environment that helps promote self-esteem and reinforce positive values.
- Provide opportunities to develop varied interests, to practice recreational skills and to experience positive use of leisure time.

Senior Citizen Department

Mission Statement

The Pooler Senior Center's mission is to promote the successful aging of its citizens.

Department Description

The Senior Center is comprised of one full-time staff member, two part-time staff members and countless volunteers. The Senior Center provides a variety of programs and services for our seniors designed to enhance the quality of their lives and maintain their independence.

Budget Highlights

In the FY 2017 Budget, Senior Center expenditures total \$167,194, a decrease of 4.69% or \$7,834 under the FY 2016 Estimated year-end. In 2016, the Senior Citizen Center bought a new van to transport the members to various events, therefore, the 2017 overall budget is somewhat reduced.

Senior Citizen Department FY 2017 Expenditure Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 69,548	\$ 83,723	\$ 76,054	\$ 85,483
Purchased & Contracted Services Total	20,060	35,434	31,788	42,311
Supplies Expenditures Total	30,310	38,100	36,186	39,400
Miscellaneous Total	-	31,000	31,000	-
Total Senior Center Administration	\$ 119,918	\$ 188,257	\$ 175,028	\$ 167,194

Senior Citizen Department Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Director	1	1	1	Classified
Senior Center Asistant Part-time)	2	2	2	Classified
Total Senior Center	3	3	3	

Senior Citizen Department Personnel Costs

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	53,006	65,001	57,859	70,646
Overtime Wages	391	200	1,076	-
Subtotal	\$ 53,397	\$ 65,201	\$ 58,935	\$ 70,646
Insurance - Group - GMA	5,947	5,624	5,682	5,855
Social Security (FICA) Contributions	1,488	3,002	1,653	1,827
Retirement Contributions	6,544	7,441	7,440	5,264
Workers' Compensation	264	240	129	224
OPEB Trust	1,908	2,215	2,215	1,667
Subtotal	\$ 16,151	\$ 18,522	\$ 17,119	\$ 14,837
Total Personnel Services	\$ 69,548	\$ 83,723	\$ 76,054	\$ 85,483

Goals and Objectives for FY 2017:

Fiscally-sound and Efficient Government:

- Provide continuing education opportunities for staff.
- Offer computer classes that are not limited to, but include internet safety practices.
- Identify needs of seniors in community.
- Continue to provide service opportunities.
- Upgrade outdoor furniture and remodel outdoor porch areas.

Recreational and Leisure Opportunities:

- Continue to identify senior citizens recreational needs.
- Continue to upgrade and repair the center both structurally and cosmetically.
- Provide seniors the opportunity to participate in community service at local events.
- Support and contribute to the physical, emotional and social development and achievement of senior citizens.
- Maintain the successful operation of an active and growing Senior Center.

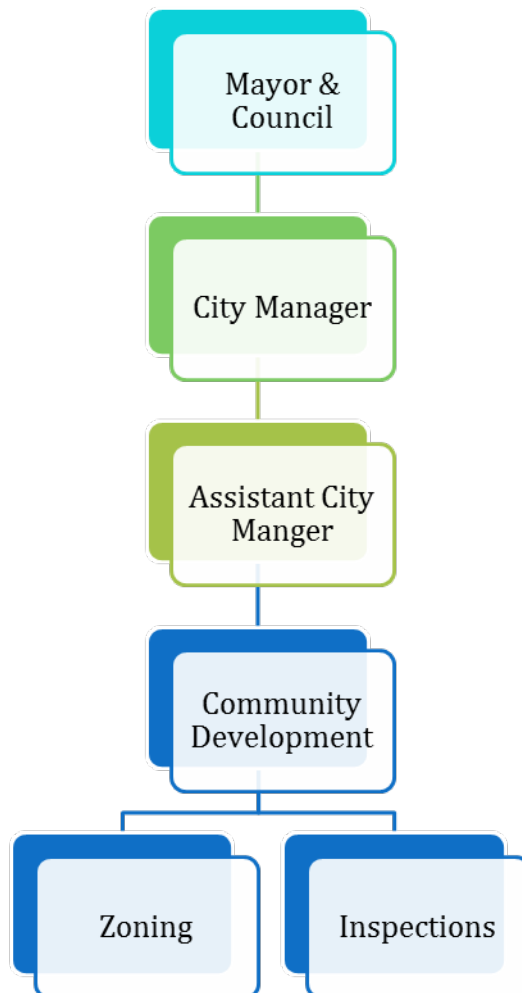
FY 2017 Accomplishments:

- Served over 11,000 meals to senior citizens
- Offered numerous programs and activities, keeping the seniors active

Community Development Function

The Community Development function encompasses those departments responsible for enforcement of Zoning Ordinance Regulations and permits. The Community Development function includes the Zoning and Inspections Department.

Zoning and Inspections Department Organization Chart



Community Development

Short-Term Priorities & Goals

Priorities:

1. Continue excellence in planning, building inspections, and beautification to ensure safe, desirable, and quality development within Pooler, while working to preserve existing neighborhoods and commercial areas.
2. Ensure fiscal responsibility via accurate forecasting of community necessities and department resources.
3. Provides safe and healthy environment for citizens to enjoy recreational activities at the different parks within the City.

Goals:

1. Use the operating and capital improvement budgets to allocate funds and resources that will provide a high level of service to meet community needs.
2. Continue to provide services to the Senior Center community to foster lasting, strong relationships between staff and the citizens.

Long Term Priorities & Goals

Priorities:

1. To maintain all Community Development Departments at an efficient level of service.

Goals:

1. Familiarize staff with new development concepts, building practices, and training opportunities so that staff can implement long-term plans, strategies, and programs to effectively handle the growth of the City of Pooler.
2. Continue to examine areas that lend themselves to department improvement, such as interdepartmental communication, public relation efforts, and timely response to citizen inquiry.
3. Annually examine goals to ensure quality and efficiency of department work programs.

Zoning & Inspections Department

Mission Statement

The Zoning & Inspections Department is committed to providing the City's elected and appointed officials, citizens, businesses, and development community with information and professional expertise used to support decisions, enhance the understanding of the development process, and ensure continued high quality residential, commercial, and industrial development within the City of Pooler.

Department Description

The Zoning & Inspections Department works to assist community members of all types in the daily and long-term economic growth and physical development of the City of Pooler.

- Current Planning and Development Review- reviewing and processing development applications according to the Comprehensive Plan and Zoning Code.
- Neighborhoods Preservation and Code Enforcement-working to maintain quality neighborhoods and inspecting projects after construction to verify and maintain compliance with the Zoning Code. The Zoning & Inspections Department distributes and accepts applications for building permits, subdivision approvals, landscape plans, and inspections. The department also works with the Planning Committee and Commission to review and recommend actions for changes in zoning, plat boundary amendments, and variances.

Budget Highlights

In the FY 2017 Budget, Zoning & Inspections expenditures total \$306,326, a decrease of 11% or \$38,622 under 2016 estimated expenditures. The decrease is due to the reduction of workforce after the outlet mall was constructed and the extra position was no longer necessary.

Zoning & Inspections Department FY 2017 Expenditure Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 420,006	\$ 357,334	\$ 344,948	\$ 306,326
Purchased & Contracted Services Total	108,640	149,873	122,215	127,610
Supplies Expenditures Total	12,931	21,799	15,722	34,649
Miscellaneous Total	-	5,400	5,186	-
Total Zoning & Inspections Department	\$ 541,577	\$ 534,406	\$ 488,071	\$ 468,585

Zoning & Inspections Department Personnel Summary

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Zoning Administrator	1	1	1	Unclassified
Zoning Assistant	1	1	0	Classified
Inspections Coordinator	1	1	1	Classified
Code Enforcement Officer	1	1	1	Classified
Inspector	1	1	1	Classified
Total Zoning & Inspections	5	5	4	

Zoning & Inspections Department Personnel Cost

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Cost and Employee Benefits				
Salaries	318,549	261,764	258,627	235,588
Overtime Wages	3,134	3,300	-	1,500
Subtotal	\$ 321,683	\$ 265,064	\$ 258,627	\$ 237,088
Insurance - Group - GMA	34,780	32,756	25,936	23,280
Social Security (FICA) Contributions	4,052	4,439	3,440	3,375
Retirement Contributions	36,782	35,696	35,695	28,628
School Incentive Program	1,800	-	1,800	-
Workers' Compensation	4,828	5,887	5,458	7,288
OPEB Trust	15,569	13,292	13,544	6,667
Subtotal	\$ 97,811	\$ 92,070	\$ 85,873	\$ 69,238
Total Personnel Services	\$ 419,494	\$ 357,134	\$ 344,500	\$ 306,326

Goals and Objectives for FY 2017:

Proactive Growth Management and Code Enforcement Initiatives:

- The Zoning & Inspections Department will continue a comprehensive zoning code assessment in 2017. This is necessary in order to modernize and tailor our zoning code to the specific needs of the City.
- The Zoning & Inspections Department will broaden the effectiveness and diligence of the Code Enforcement Division through increased staff training, better efficiency due

to new technology, consistency, and more rigorous enforcement actions.

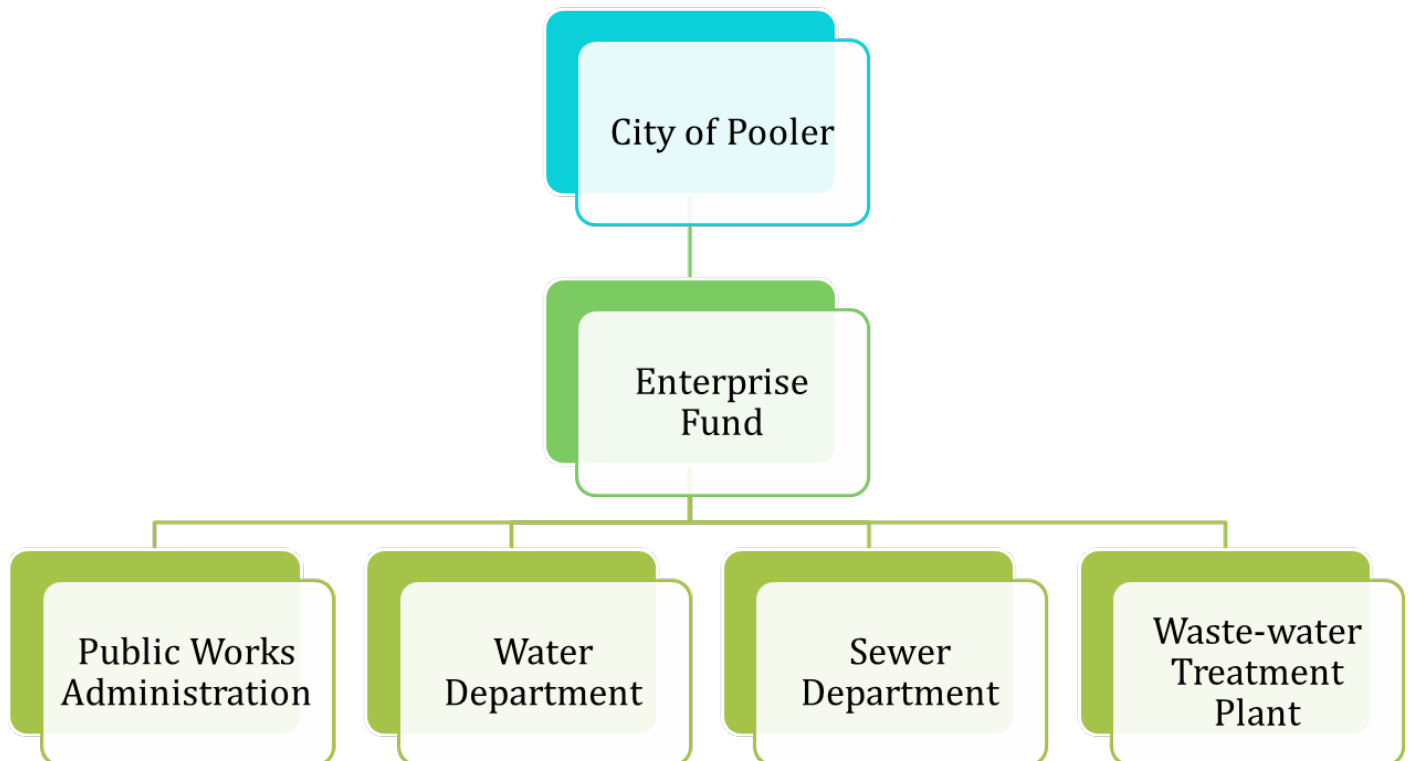
- An analysis of the City's development review process will be completed by the Zoning & Inspections Department to ensure all code and permitting requirements are met, while still providing timely reviews and prompt customer service.
- The Zoning & Inspections Department will continue to implement the City's Comprehensive Plan and provide elected and appointed officials, citizens, businesses, and the development community with professional expertise in data assessment used to support decision making, enhance the understanding of the development process, and ensure continued growth in the community.

City of Pooler Enterprise Fund

The City of Poolers' Enterprise Fund is a self-supporting fund designated to account for activities supported by user charges; examples include: Water, Sewer and Solid Waste Funds.

Enterprise Fund Functions:

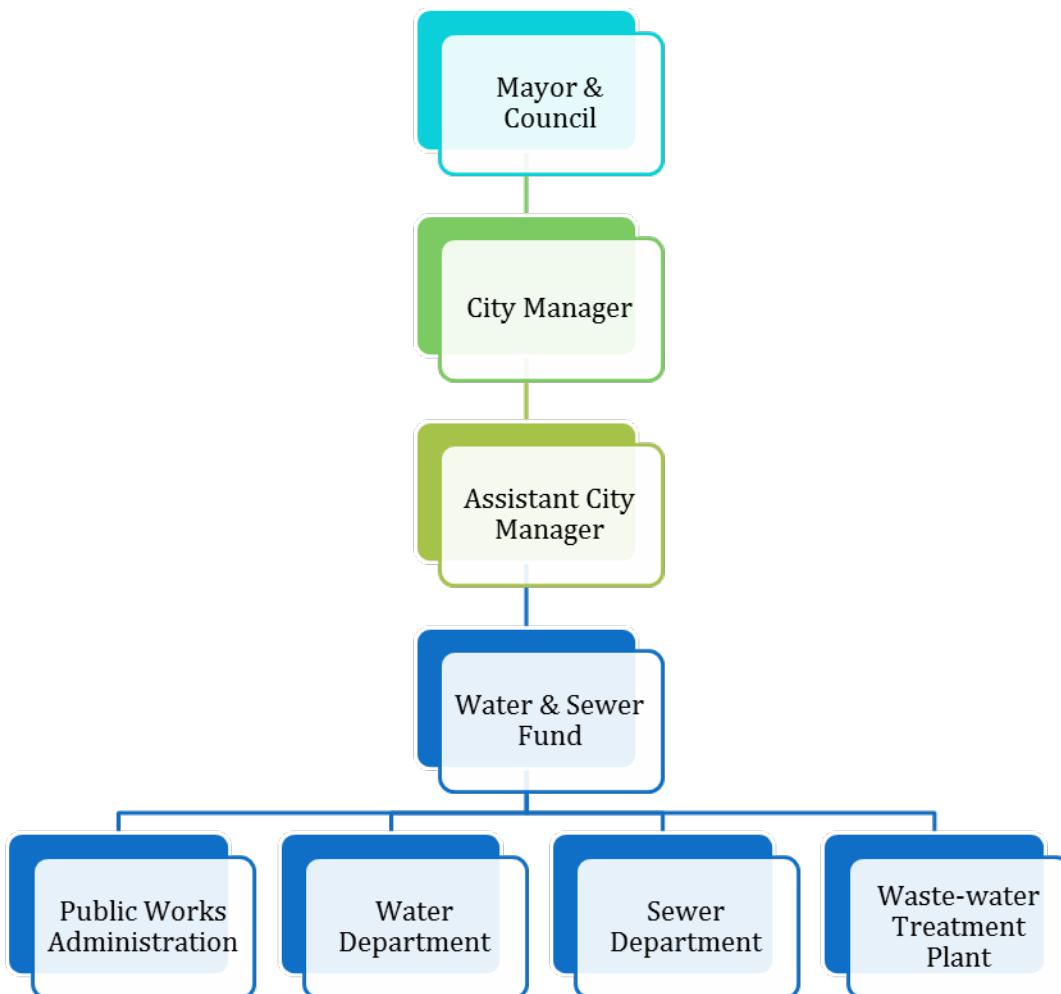
- Public Works Administration
- Water Department
- Sewer Department
- Wastewater Treatment Plant



Water and Sewer Fund

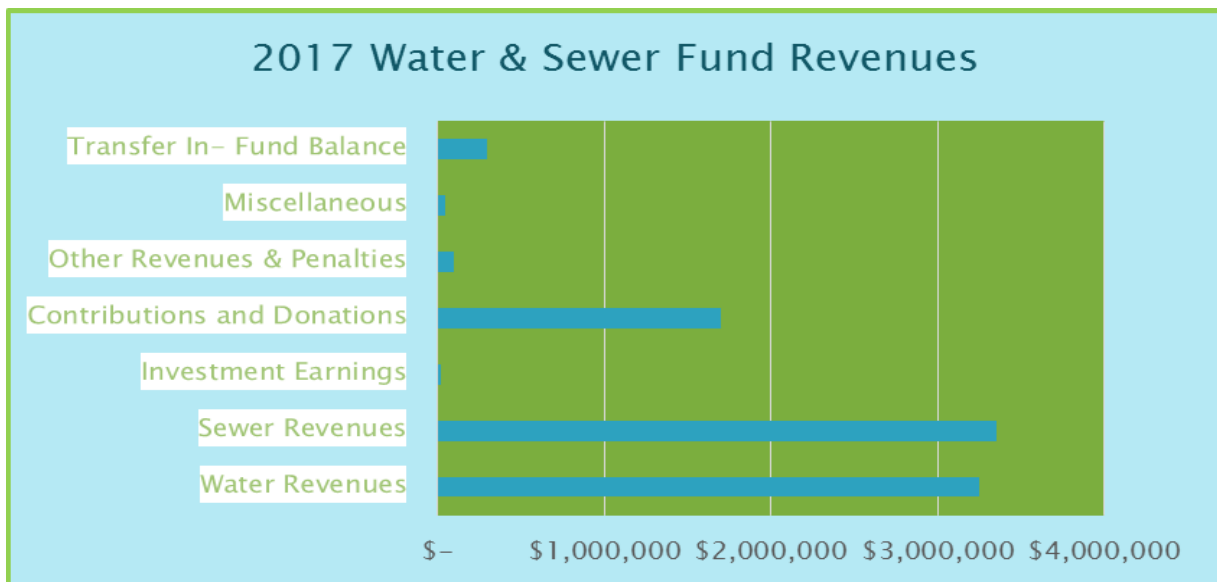
The Water and Sewer Fund encompasses departments responsible for providing the citizens of the City with safe, potable drinking water while maintaining eco-friendly operations. The Water and Sewer Fund includes four divisions: Public Works Administration, Wastewater Treatment, Sewer Department, and Water Department.

Water/Sewer Fund Organizational Chart



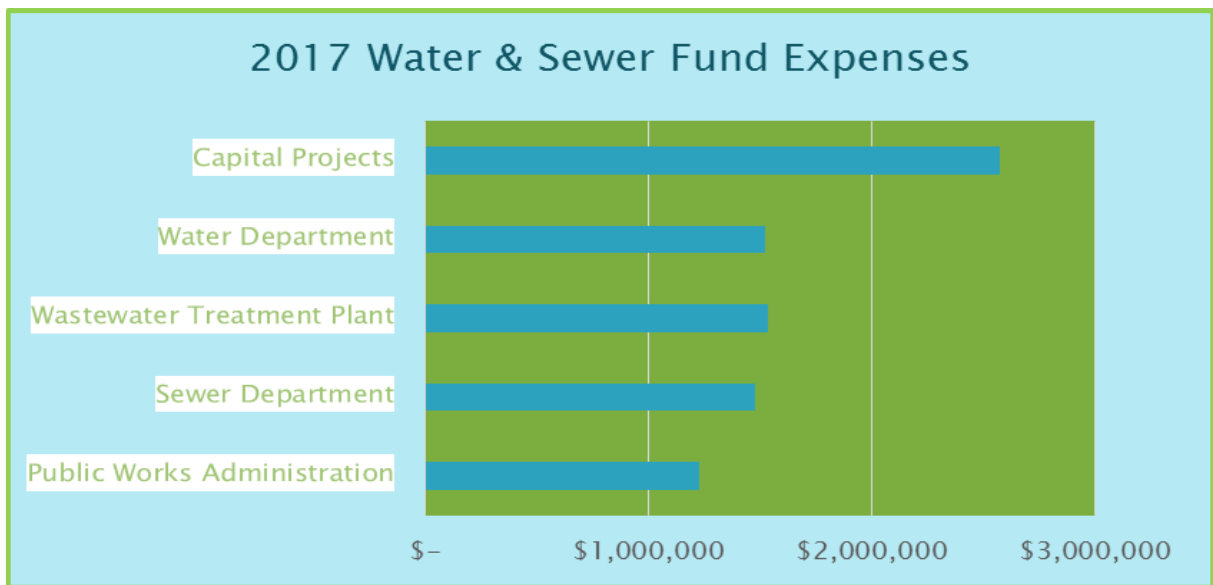
Water & Sewer Fund Operating Revenues Overview

	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Water Revenues	\$ 2,743,505	\$ 2,637,510	\$ 3,327,568	\$ 3,252,170
Sewer Revenues	3,390,898	2,856,407	3,726,733	\$ 3,350,000
Investment Earnings	18,117	12,000	38,343	\$ 20,000
Contributions and Donations	3,417,479	1,623,200	1,962,797	\$ 1,699,353
Other Revenues & Penalties	70,395	98,000	117,800	\$ 98,000
Miscellaneous	43,442	33,000	53,715	\$ 41,500
Transfer In- Fund Balance	-	-	-	\$ 301,000
Total Revenue	\$ 9,683,836	\$ 7,260,117	\$ 9,226,956	\$ 8,762,023



Water & Sewer Fund Operating Expenses Overview

	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Public Works Administration	\$ 625,690	\$ 988,599	\$ 1,051,822	\$ 1,265,055
Sewer Department	1,891,020	1,478,468	813,698	1,616,552
Wastewater Treatment Plant	1,726,080	1,709,885	1,741,406	1,734,267
Water Department	1,558,525	1,487,552	1,740,268	1,570,643
Capital Projects	162,981	2,455,506	6,376	2,575,505
Total Expenses	\$ 5,964,296	\$ 8,120,010	\$ 5,353,570	\$ 8,762,022



Public Works Administration

Mission Statement

The mission of the Public Works Administration Division is to protect the citizens, the interests of Pooler, the environment, and all receiving waterways by eliminating pollutants in waste water and by meeting or exceeding our National Pollutant Discharge Elimination System (NPDES) permit requirements.

Department Description

The Public Works Administration Division treats household and light industrial waste biologically, and disinfects it to meet or exceed Georgia Environmental Protections and NPDES permit perimeters, and to protect downstream users along with the aquatic environment upon which all life depends.

Budget Highlights

In the FY 2017 Budget, Public Works Administration expenditures total \$1,265,055, an increase of 20% or \$213,233. This increase is mostly due to other administrative expenses associated with cost sharing of General Administration expenses in the General Fund. This was not a budgeted item in 2015.

Public Works Administration FY 2017 Expense Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 498,330	\$ 304,475	\$ 339,807	\$ 384,848
Purchased/Contracted Services Total	109,145	\$ 202,356	245,012	233,767
Supplies Expenditures Total	18,215	\$ 38,075	42,343	47,910
Other Expenses	-	\$ 443,693	424,660	598,530
Total Public Works Administration	\$ 625,690	\$ 988,599	\$ 1,051,822	\$ 1,265,055

Public Works Administration Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Public Works Director	1	1	1	Unclassified
Office and Billing Manager	1	1	1	Classified
Public Works Coordinator	1	1	1	Classified
Billing Clerk	1	2	2	Classified
Total Public Works	4	5	5	

Public Works Administration Personnel Costs

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	410,588	248,493	256,521	298,039
Overtime Wages	819	700	3,195	-
Subtotal	\$ 411,407	\$ 249,193	\$ 259,716	\$ 298,039
Insurance-Group-GMA	32,026	27,176	30,237	34,776
Social Security Contributions (FICA)	5,872	3,510	3,661	4,035
Retirement Plan Contributions	38,792	12,603	25,206	36,216
School Incentive Program	1,200	-	600	1,800
Workers Comp	1,387	917	9,231	1,649
OPEB Trust	4,448	11,076	11,077	8,333
Vehicle Allowance	3,198	-	79	-
Subtotal	\$ 86,923	\$ 55,282	\$ 80,091	\$ 86,809
Total Personnel Services	\$ 498,330	\$ 304,475	\$ 339,807	\$ 384,848

Goals and Objectives for FY 2017

Fiscally-sound and Efficient Government:

- Operate Public Works in a professional manner and stay within the approved FY 2017 budget.
- Promote and retain a competent, well-trained, and customer friendly staff dedicated to the residents and business owners of Pooler.
- Respond to all residents and business owners' service requests in a timely and efficient manner to ensure the highest possible standards of customer service.

Water Department

Mission Statement

The mission of the Water Department is to provide the citizens of Pooler with the finest drinking water possible at a reasonable rate and to deliver superior service to our customers.

Department Description

The Water Department is a division of the Public Works Department that supplies potable drinking water throughout the city.

Budget Highlights

In the FY 2017 Budget, Water Department expenses total \$1,570,643, a decrease of 9% or \$189,625 from estimated expenses in 2016. The decrease is due to less need to purchase water from the City of Savannah as a result of the new well built in 2015.

Water Department FY 2017 Expense Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 373,594	\$ 388,627	\$ 434,030	\$ 455,893
Purchased/Contracted Services Total	151,525	142,600	126,700	164,750
Supplies Expenditures Total	696,183	651,325	860,968	632,750
Miscellaneous Total	337,223	305,000	318,570	317,250
Total Water Department	\$ 1,558,525	\$ 1,487,552	\$ 1,740,268	\$ 1,570,643

Water Department Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Superintendent	1	1	1	Unclassified
CRSS CNT Tech & UT Loc	1	1	1	Classified
Lab Technician	1	1	1	Classified
Laborer III	2	2	2	Classified
Maintenance Worker	3	3	3	Classified
Total Water Department	8	8	8	

Water Department Detailed Personnel Costs

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	259,856	271,915	298,404	317,955
Overtime Wages	19,118	20,000	28,522	20,000
Subtotal	\$ 278,974	\$ 291,915	\$ 326,926	\$ 337,955
		4,120	4,466	4,584
Group Insurance	\$ 38,007	31,056	38,221	46,344
Social Security (FICA) Contributions	\$ 3,880	4,120	4,466	4,584
Retirement Plan Contributions	\$ 20,953	31,132	34,566	37,428
School Incentive Program	\$ -	-	-	-
Workers' Compensation	\$ 16,211	14,896	14,343	16,249
OPEB Trust	\$ 15,569	15,508	15,508	13,333
Subtotal	\$ 94,620	\$ 96,712	\$ 107,104	\$ 117,938
Total Personnel Services	\$ 373,594	\$ 388,627	\$ 434,030	\$ 455,893

Goals and Objectives for FY 2017:

Fiscally-sound and Efficient Government:

- Promote and retain a competent, well-trained, and customer friendly staff dedicated to the residents and business owners of Pooler.
- Offer education programs to ensure more knowledgeable and informed employees.
- Operate in a professional manner and stay within the approved FY 2013 budget.
- Ensure that State and Federal Ordinances and Specification are observed.

- Continue to provide the highest quality, complete, accurate and timely billings for our customers.
- Continue to maintain the highest standards of customer service when assisting our customers to solve their problems and/or concerns.
- Continue to work together with Water Operations to account for water loss by locating all service connections, meter all connections, and have accounts set up for each.

Protect the City's Infrastructure Investment and Assets:

- Create and follow preventive service schedules for maintaining the City's Water system.

Sewer Department

Mission Statement

The mission of the Sewer Department is to maintain the sewer system within the City of Pooler and ensure that best management practices are maintained to prevent any public safety or hazardous conditions within the City.

Department Description

The Sewer Department is a division of the Public Works Department and is responsible for the maintenance of the public sewer system within the City of Pooler.

Budget Highlights

In the FY 2017 Budget, Sewer Department expenditures total \$1,616,552, an increase of 4% or \$66,651 over estimated 2016 expenditures. The increase is due to normal increases in operating expenses.

Sewer Department FY 2017 Expense Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 223,282	\$ 293,693	\$ 275,428	\$ 385,981
Purchased/Contracted Services Total	590,157	358,525	210,235	220,100
Supplies Expenditures Total	328,035	281,250	328,035	298,210
Miscellaneous Total	749,546	545,000	736,203	712,261
Total Sewer Department	\$ 1,891,020	\$ 1,478,468	\$ 1,549,901	\$ 1,616,552

Sewer Department Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Crewleader	1	1	1	Classified
GIS Analyst	1	1	1	Classified
Maintenance worker	2	3	3	Classified
Heavy Equipment Operator	1	1	1	Classified
Total Sewer Department	5	6	6	

Sewer Department Detailed Personnel Costs

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	143,891	202,694	176,570	270,327
Overtime Wages	19,097	16,800	27,897	20,000
Subtotal	\$ 162,988	\$ 219,494	\$ 204,467	\$ 290,327
Group Insurance	\$ 26,985	\$ 31,056	\$ 28,139	\$ 40,560
Social Security (FICA) Contributions	\$ 2,292	\$ 3,100	\$ 2,762	\$ 3,920
Retirement Plan Contributions	\$ 14,082	\$ 23,207	\$ 23,207	\$ 32,848
Workers' Compensation	\$ 3,590	\$ 3,544	\$ 3,561	\$ 8,326
OPEB Trust	\$ 13,345	\$ 13,292	\$ 13,292	\$ 10,000
Subtotal	\$ 60,294	\$ 74,199	\$ 70,961	\$ 95,654
Total Personnel Services	\$ 223,282	\$ 293,693	\$ 275,428	\$ 385,981

Goals and Objectives for FY 2017:

Fiscally-sound and Efficient Government:

- Promote and retain a competent, well-trained, and customer friendly staff dedicated to the residents and business owners of Pooler.
- Offer education programs to ensure knowledgeable and informed employees.
- Operate in a professional manner and stay within the approved FY 2017 budget while promoting safety.
- Ensure that State and Federal Ordinances and Specifications are observed.

Protect the City's Infrastructure Investment and Assets:

- Create and follow preventive service schedules for maintaining the City's Sewer system.
- Identify and maintain inflow and infiltration issues through the I & I program.
- Continue implementation of the GIS program.

Wastewater Treatment Plant

Mission Statement

The mission of the Wastewater Treatment Plant Department is to protect the citizens, the interests of Pooler, the environment, and all receiving waterways by eliminating pollutants in waste water and by meeting or exceeding the requirements mandated by standards set by the State and Federal government.

Department Description

The Wastewater Treatment Plant Department treats household and light industrial waste biologically, disinfects it to meet or exceed Georgia Environmental Protections and NPDES permit perimeters, and to protect downstream users along with the aquatic environment upon which all life depends.

Budget Highlights

In the FY 2017 Budget, Wastewater Treatment Plant expenditures total \$1,734,267, which results in a very small decrease in the amount of \$7,139 from estimated expenditures in 2016.

Wastewater Treatment Plant FY 2017 Expense Summary

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Services Total	\$ 448,334	\$ 477,185	\$ 473,990	\$ 447,554
Purchased/Contracted Services Total	309,483	258,300	376,823	252,638
Supplies Expenditures Total	467,322	424,400	370,593	446,175
Miscellaneous Total	500,941	550,000	520,000	587,900
Total Wastewater Treatment Plant	\$ 1,726,080	\$ 1,709,885	\$ 1,741,406	\$ 1,734,267

Wastewater Treatment Plant Personnel Schedule

Classification	2015 Actual	2016 Actual	2017 Adopted	Pay Status Budget
Public Works Assistant Director	1	1	1	Unclassified
Assistant Superintendent	1	1	1	Unclassified
Technician	1	1	1	Classified
Lab Supervisor	1	1	1	Classified
Operator III	1	3	3	Classified
Total Wastewater Treatment	5	7	7	

Wastewater Treatment Plant Detailed Personnel Costs

Expenditure Category	2015 Actual	2016 Amended Budget	2016 Estimated Year End	2017 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	332,365	359,831	340,713	326,735
Overtime Wages	10,962	12,256	31,406	18,000
Subtotal	\$ 343,327	\$ 372,087	\$ 372,119	\$ 344,735
Insurance - Group- GMA	\$ 34,131	\$ 36,852	\$ 35,274	\$ 34,848
Social Security Contributions (FICA)	\$ 4,453	\$ 5,246	\$ 4,892	\$ 4,738
Retirement Plan Contributions	\$ 46,715	\$ 41,200	\$ 37,765	\$ 39,703
School Incentive Program	\$ -	\$ -	\$ 1,200	\$ 1,800
Workers Compensation	\$ 4,139	\$ 6,292	\$ 7,232	\$ 10,063
OPEB Trust	\$ 15,569	\$ 15,508	\$ 15,508	\$ 11,667
Subtotal	\$ 105,007	\$ 105,098	\$ 101,871	\$ 102,819
Total Personnel Services	\$ 448,334	\$ 477,185	\$ 473,990	\$ 447,554

Goals and Objectives for FY 2017:

Fiscally-sound and Efficient Government:

- Offer education programs to ensure more knowledgeable and informed employees.
- Operate in a professional manner and stay within the approved FY 2017 budget while promoting safety.
- Ensure that State and Federal Ordinances and Specification are observed.

Protect the City's Infrastructure Investment and Assets:

- Create and maintain preventive service schedules for maintaining the City's wastewater treatment & collection.
- Continue to expand and offer reuse water to new customers and developments.
- Partner with the Metropolitan Planning Commission to educate the citizens of Pooler in an effort to help protect the City's watershed, waterways and wetlands.

Environmental Stewards:

- Use Best Management Practices to operate and maintain our Wastewater Treatment facility to the highest standards, to not only meet but exceed our permit parameters in the treatment of our wastewater and to ensure the highest reduction of pollutants in our Plant Effluent.
- Continue our good working relationships with EPD and other facilities from neighboring communities.

2017

GLOSSARY



CITY OF POOLER
ESTABLISHED 1907

Glossary

ACCOUNT GROUP - A self-balancing set of accounts which are not a fund or a fiscal entity. General Fixed Assets Account Group and General Long-Term Debt Account Group are such examples.

ACCOUNTING SYSTEM - The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.

ACCRUAL BASIS ACCOUNTING - A method of accounting in which revenues are recorded when measurable and available, and expenses are recognized when a good or service is used.

ACCRUED REVENUE - Revenue earned during the current accounting period which will not be collected until a subsequent accounting period.

AGENCY FUND - A fund consisting of resources received and held by the governmental unit as an agent for others.

APPROPRIATION - An authorization by the City Council to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSETS – Resources owned or held by a government which have monetary value.

AUDIT - A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the City's financial condition and results of operations.

AUTHORITY - A government or public agency created to perform a single function of a restricted group of related activities. Usually such units are financed from service charges, fees and tools, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers.

AVAILABLE (UNDESIGNATED) FUND BALANCE - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

BALANCED BUDGET – A budget in which planned revenues and resources available equals planned expenditures.

BUDGET – An annual financial plan embodying estimated expenditures for providing services and the proposed means of financing them.

BUDGET AMENDMENT - A budget amendment alters the total appropriation for a department or fund and requires approval by a resolution passed by the Pooler City Council.

BUDGET CALENDAR – The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET CONTROL - The control or management of the approved Budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

BUDGET MESSAGE - A general discussion of the proposed budget as presented in writing by the City Manager to Mayor and Council. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

BUDGET RESOLUTION – The formal statement approved by the Mayor and Council which shows budgeted revenues and expenditures for the approaching fiscal year.

CAFR (Comprehensive Annual Financial Report) – This official annual report, prepared by the Finance Department, presents the status of the City's finances in a standardized format.

CALEA (Commission on Accreditation for Law Enforcement Agencies) – The primary purpose of the Commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

CAPITAL COST RECOVERY FEE - Fees charged to a new development to offset the cost of infrastructure improvements to the water and sewer system. Fees are based upon the developments proportionate share of demand placed upon the infrastructure.

CAPITAL EXPENDITURES - Capital outlay of five thousand dollars (\$5,000.00) or more for assets that have a useful life in excess of one year.

CAPITAL PROJECTS FUND - A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.

CAPITAL OUTLAY - Expenditures that result in the acquisition of/or addition to fixed assets.

CONSTRUCTION IN PROGRESS - The cost of construction work that has been started but not yet completed.

CONTRACTUAL SERVICE - An agreement to perform a service or task by external organizational units. A group of accounts which cover the above, as well as travel and training and other miscellaneous services.

CONTINGENCY FUNDS - Funds set aside to provide for unforeseen expenditures of uncertain amounts.

DEBT LIMIT – The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE - Expenditures for principal and interest payments on loans, notes, and bonds.

DEPARTMENT - Departments are the major functional sub-divisions and correspond roughly to the functional hierarchy used by the City. Each department has been assigned to one of the functions according to the type of activity it performs. For example, the Police Department is part of the Public Safety function.

DEPRECIATION - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

ENTERPRISE FUND - A self-supporting fund designated to account for activities supported by user charges; examples include: Water, Solid Waste and Sewer Funds.

ENTITLEMENT - The amount of payment to which a state or local government is entitled as determined by the Federal government, pursuant to an allocation formula contained in applicable statutes.

EXCISE TAX – A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

EXPENDITURE – The payment of cash or the incurring of a liability for the acquisition of goods and services.

EXPENSE - Outflows or other uses of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations; for example, depreciation.

FIDUCIARY FUND - Any fund held by a governmental unit as an agent or trustee.

FISCAL PERIOD - Any period at the end of which a governmental unit determines its financial position and the results of its operations

FISCAL YEAR - A 12-month period of time of an annual budget, at the end of which a governmental unit determines its financial position and the results of its operations

FIXED ASSETS - Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, machinery, and equipment.

FRANCHISE TAX - Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation set by the governing body.

FRINGE BENEFITS - Employers share of F.I.C.A taxes, health and dental insurance, disability insurance, life insurance, worker's compensation, unemployment taxes, and retirement contributions made on behalf of the City employees.

FULL-TIME POSITION - A position which qualifies for full City benefits and requires the employee to work at least 30 hours per week.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - Fund equity (excess of assets over liabilities) available for appropriation.

FUND EQUITY - The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance

GAAP - Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

GEFA – Georgia Environmental Facilities Authority

GENERAL FUND - A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

GFOA – Government Finance Officers Association

GOAL - A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. Actual total achievement may be impossible, but the goal is a standard against which to measure progress toward ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

GOVERNMENTAL FUND - A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds and capital projects funds are all examples of governmental fund types.

GRANT - A contribution by one government unit to another unit. The contribution is usually made to aid in the support of a specified function, activity or for the acquisition or construction of fixed assets.

INFRASTRUCTURE - An underlying base or foundation; the basic facilities needed for the functioning of the City.

INTERFUND LOAN - A loan made by one fund to another to be repaid at a later date.

INTERGOVERNMENTAL REVENUE - Revenue from other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.

INVESTMENT - Securities held for the production of income in the form of interest and dividends.

LIABILITY - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LINE-ITEM - A detailed classification of an expense or expenditures classified within each department.

LINE-ITEM BUDGET - A budget featuring things to be purchased. By relating appropriations to commodities, line-item budget represent a “shopping-list” approach to allocation problems. This approach is believed to express official and citizen interest in the values of economy and control. Also known as traditional budgeting.

LONG-TERM DEBT - Debt with a maturity or more than one year after the date of issuance.

LOST - Local Option Sales Tax.

MPC – Metropolitan Planning Commission

MODIFIED ACCRUAL BASIS - Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

NON-OPERATING EXPENSE - Propriety fund income that is not derived from the basic operations of such enterprises.

OBJECT CODE - Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, materials & supplies, contractual services, and capital.

OBJECTIVE - An objective is a decision about the amount of progress to be made within a specified period of time. It states in measurable and quantitative terms the results to be achieved within a specified time and plans the incremental steps to achieve the goal.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

OPERATING COSTS - Operating costs are proprietary (Enterprise) fund expenses that directly relate to the fund’s primary service activities. For example: salaries and wages, expendable supplies, and contractual services.

OPERATING TRANSFER - Legally authorized inter-fund transfers from a fund receiving revenue to the fund that makes expenditures.

ORDINANCE - A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

ORGANIZATION CHART - A chart representing the authority, responsibility, and relationships among departmental entities within the City organization.

PART-TIME - Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

PERSONNEL COST - Refers to all costs directly associated with employee, including salaries and fringe benefits

PROFESSIONAL SERVICES - Expenditures incurred by the City to obtain the services of recognized, licensed professionals such as Doctors, Engineers, Certified Public Accountants, etc.

RESERVE - (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked to a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

RESIDUAL EQUITY TRANSFERS - Additions to or deductions from the beginning fund balance of governmental funds.

REVENUE – Income of a government from taxation, excise taxes, or other sources to fund financial resources other than from inter-fund transfers and debt issue proceeds.

SALARIES & BENEFITS -The cost of all salaries, wages, and associated fringe benefits required to provide a governmental service.

SPLOST - Special Purpose Local Option Sales Tax.

SPECIAL REVENUE FUND - A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.

UNRESERVED FUND BALANCE - The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditure.

USER CHARGES - The payment of a fee for direct receipt of a public service by the party benefiting from the service