City of Pooler, Georgia



CITY OF POOLER, GA
PRIDE FAMILY HONOR
1907

2013 ANNUAL BUDGET

Mayor & City Council



Mike Lamb
Mayor



Rebecca Benton
Mayor Pro Tem



Bruce Allen
Council Member



Shannon Black
Council Member



David Burke
Council Member



Mike Royal
Council Member



Stevie Wall
Council Member

CITY OF POOLER, GEORGIA
DEPARTMENT DIRECTORS AND APPOINTED POSITIONS
FY 2013 BUDGET

City Manager
Robert H. Byrd, Jr.

City Clerk
Maribeth Lindler

City Attorney
Steven E. Scheer

Finance Director/
Assistant City Manager
Michelle McNeely

Fire Chief
Wade Simmons

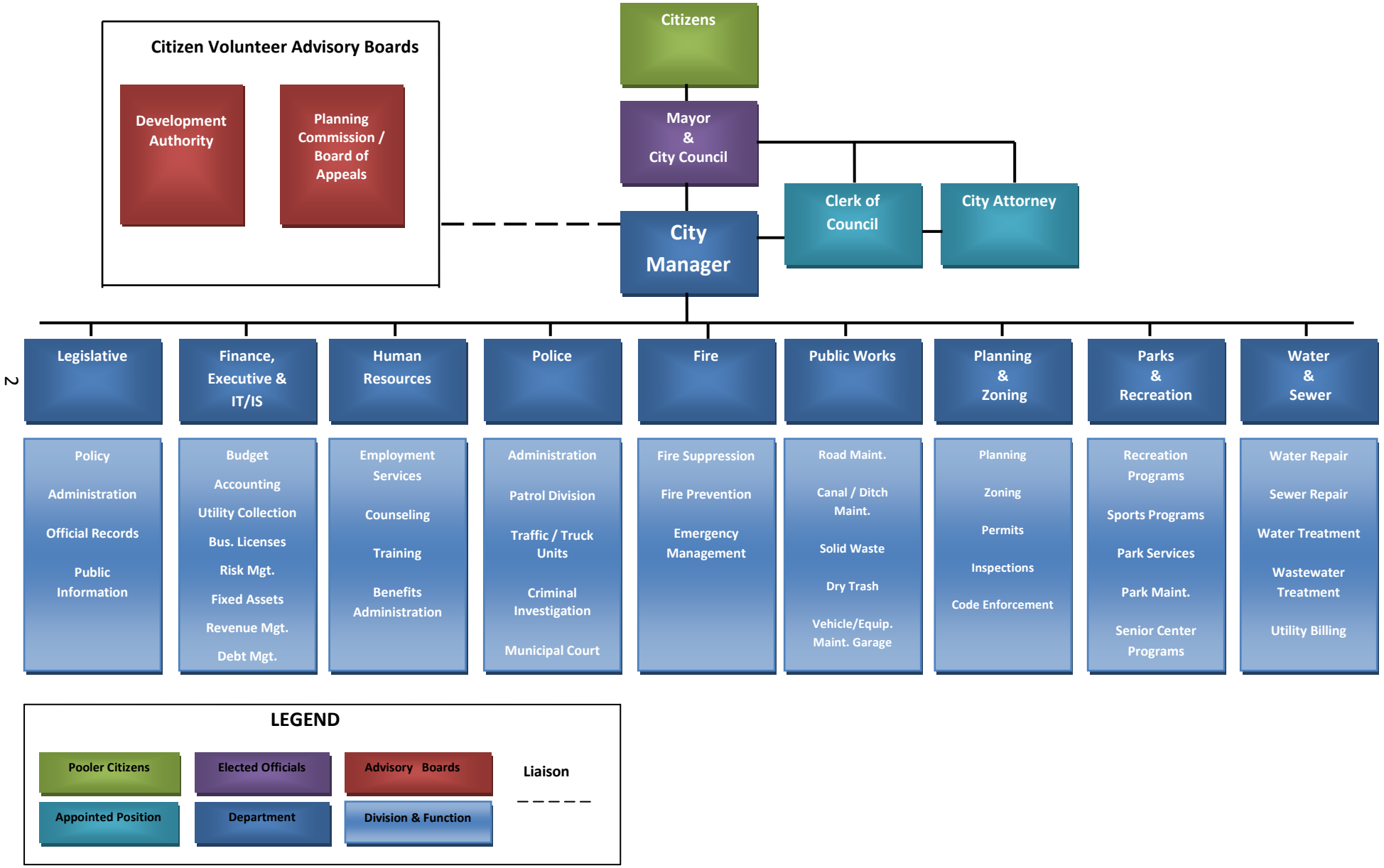
Human Resources Director
Lauren Graves

Parks & Recreation Director
Hugh Elton

Police Chief
Mark Revenew

Public Works Director
Matt Saxon

CITY OF POOLER, GEORGIA
ORGANIZATION CHART
By Department / Function



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 2013 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 2013 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 2013. 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

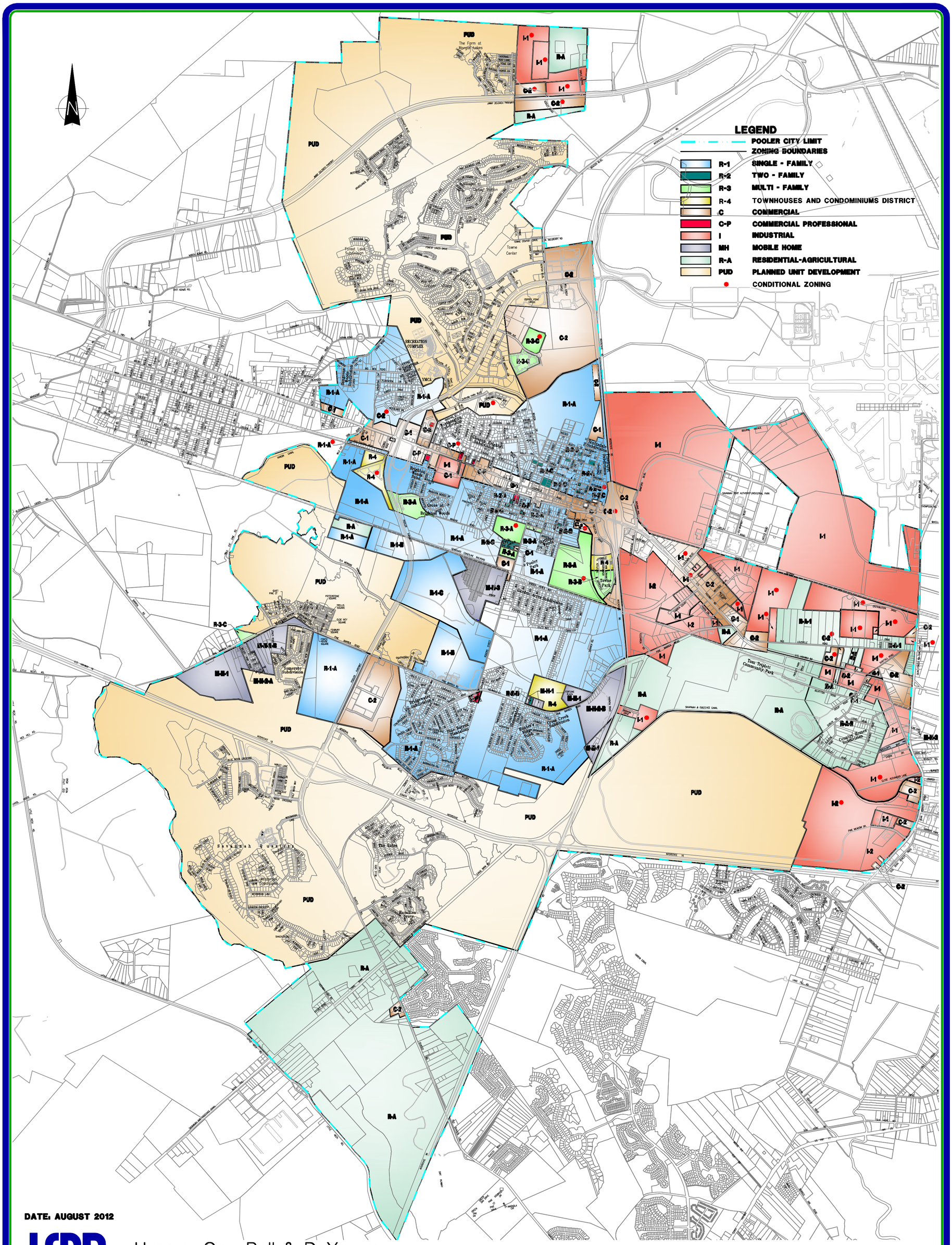
As an operations guide, the Budget indicates how departments and funds are organized to provide services to the citizens of Pooler and visitors to the community. Approved changes for FY 2013 are summarized in the *Budget Message* and detailed in the *Funds, Debt Summary & Financial Trends, Personnel 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 2013.

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: 2010 Actual, 2011 Actual, 2012 Amended Budget, 2012 year-to-date actual, and 2013 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 2013 Budget, he or she may contact City Staff, at (912) 748-7261.


LEGEND
POOLER CITY LIMIT
ZONING BOUNDARIES
R-1 SINGLE - FAMILY
R-2 TWO - FAMILY
R-3 MULTI - FAMILY
R-4 TOWNHOUSES AND CONDOMINIUMS DISTRICT
C COMMERCIAL
C-P COMMERCIAL PROFESSIONAL
I INDUSTRIAL
MH MOBILE HOME
R-A RESIDENTIAL-AGRICULTURAL
PUD PLANNED UNIT DEVELOPMENT
CONDITIONAL ZONING
N
The Farm at Magnolia Lakes
Forest Lake Subdivision
Towne Center
RECREATION COMPLEX
YMCA
Town Triplett Community Park
Savannah Quarters
Somersby Subdivision
Hamilton Grove
Country Home Subdivision
Creek Subdivision
Walker's Run Subdivision
The Gates at Brighton Woods
Brighton Woods Subdivision
Pooler Park
Towne Park
Pine Barren Plantation
Hodges Park Subdivision
Westbrook Subdivision
Stagecoach Subdivision
Kolb Farm Subdivision
Pooler Subdivision
Hickory Hill Subdivision
Pooler Industrial Park
SAVANNAH & OGEECHEE CANAL
SAVANNAH AUTHORITY INDUSTRIAL PARK
DATE: AUGUST 2012
Hussey, Gay, Bell & DeYoung
Consulting Engineers
A Bell Company
POST OFFICE BOX 14247
SAVANNAH, GEORGIA
31416-1247
329 COMMERCIAL DRIVE
OFFICE (912) 354-4626
TELEFAX (912) 354-6754
CITY OF POOLER
ZONING MAP
SCALE: 1" = 2400'

CITY OF POOLER, GEORGIA
ADOPTED ANNUAL BUDGET – FISCAL YEAR 2013

MAYOR
MICHAEL F. LAMB

MAYOR PRO-TEM
REBECCA BENTON

COUNCIL MEMBERS
BRUCE ALLEN
SHANNON BLACK
DAVID BURKE
MIKE ROYAL
STEVIE E. WALL

CITY MANAGER
ROBERT H. BYRD, JR

ASSISTANT CITY MANAGER
MICHELLE MCNEELY

CITY CLERK
MARIBETH LINDLER

CITY ATTORNEY
STEVEN E. SCHEER

COMPILED BY – FINANCE STAFF

Mayor & City Council



Mike Lamb
Mayor



Rebecca Benton
Mayor Pro Tem



Bruce Allen
Council Member



Shannon Black
Council Member



David Burke
Council Member



Mike Royal
Council Member



Stevie Wall
Council Member

City of Pooler FY 2013 Annual Budget

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City Manager's Budget Message
Fiscal Year 2013

December 17, 2012

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, 2013. My recommendations are based on direction provided during the June 2012 Retreat, the Budget Workshops, and a thorough review of our current financial status. In the face of current economic trends, this FY 2013 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 reduced consumer spending. 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 106 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 2013 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 2013:

- Despite decreasing property values over the past 3 years, Pooler's tax digest still reflects small increases each year due to new development.
- Occupational tax receipts are projected to remain flat for FY 2013.
- Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST) collections are showing some slight improvements, but the City continues to project conservatively.
- Investment earnings are projected to remain at extremely low levels.
- Commercial development in the City of Pooler continues to grow as the economy improves with 139 permits being issued in 2012 compared to 36 in 2009.

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 2013 Budget Document.

A Quick Look Back at 2012

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:

- Partnered with the U.S. Geological Survey, Department of the Interior to study the Lower Floridan Aquifer (LFA) as a viable source of water for the City of Pooler. Utilizing this water source will assist the growth management efforts of the City as well as lessen the City's dependence on purchased water. Permitting is pending approval by the Georgia Environmental Protection Division.
- Received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for the eleventh year in a row.
- Constructed 2 new fire stations, with plans for completion of another station in 2013, in an effort to lower the City's ISO rating.
- The Police Department substantially completed construction on the new firing range and tower.

City Council's Strategic Goals for Fiscal Year 2013

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 2013. These include the following goals established for FY 2013:

- 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 2012, 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 2013 and beyond, there are key events and challenges that are shaping our vision. First, the City will participate in LOST negotiations with Chatham County and the other Chatham County municipalities. 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. As such, the City stands to gain a moderate to significant increase due to a 200% increase in population since the last census in 2000.

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. In 2013, the City plans to expand its recreation programs by building a second gymnasium at the Rogers Street recreation center. The City will also complete its objective of lowering the community's ISO rating by constructing a fifth fire station. In 2012, the City began acquiring additional property to develop a municipal complex adjacent to the existing City Hall. Construction of the municipal complex is expected to take place over the next few years and will provide additional office space for the Police Department as well as centralize many of the city's services in one location.

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. The City of Pooler has applied for a permit to construct a well that will pump water from the Lower Floridan Aquifer which will lessen the City's dependence on purchased water.

FY 2013 Annual Budget Overview/Highlights

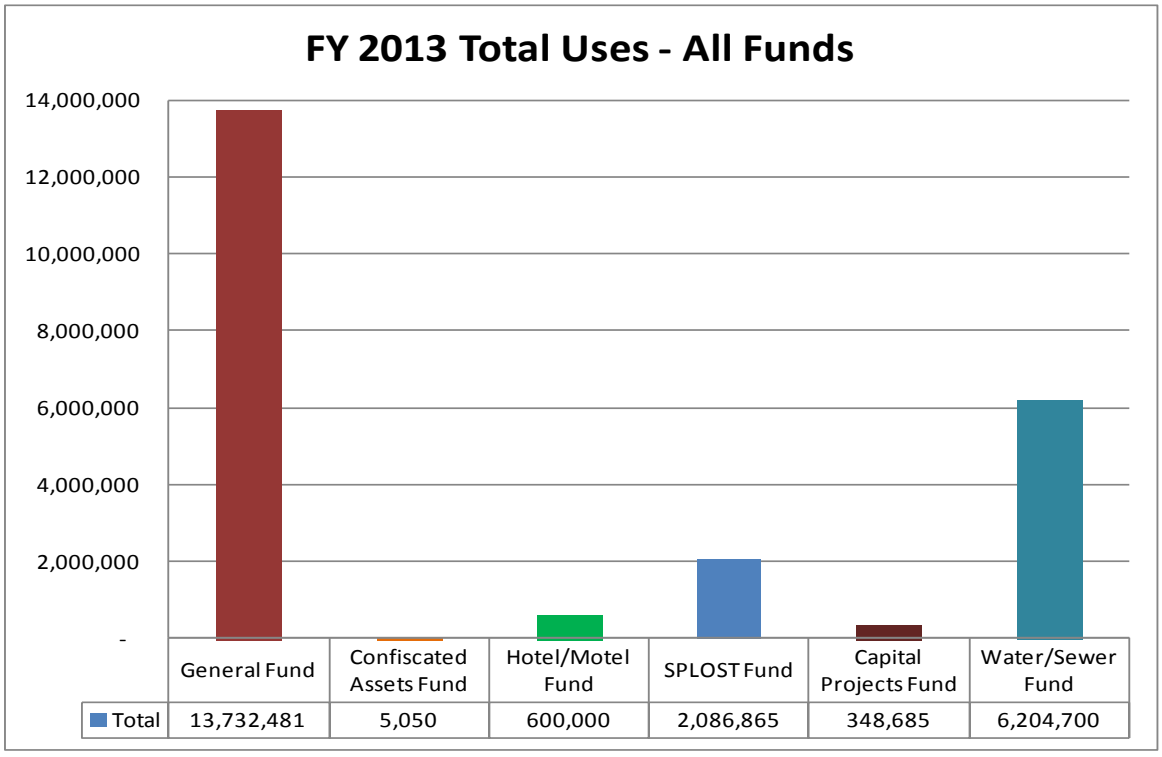
The FY 2013 Annual Budget allows the City to maintain current service levels and provides funds to be allocated at a future date for capital improvements which should enhance the livability of the citizens within the City. The remainder of this transmittal letter details in general terms, the budgetary 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 2013 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 2013 annual budget for all funds totals $22,977,781. Below is a table illustrating the FY 2013 total uses by fund. These figures include expenditures and inter-fund transfers.



FY 2013 Operating Budget

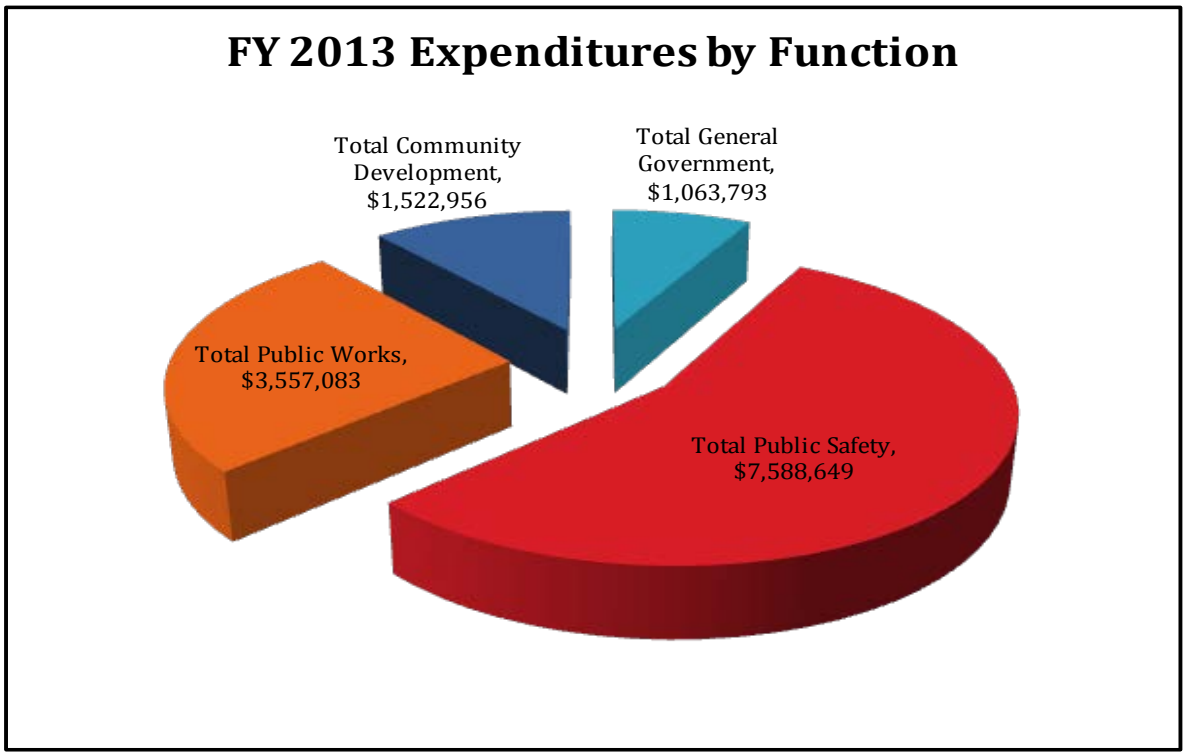
All services provided by the City in FY 2013 are approved at the funding levels which permit the continuation of basic services at established service levels.

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

Total General Fund uses (expenditures and transfers to other funds) for FY 2013 are $13,732,481, which represents an increase of 6.3%, or $817,413 over the FY 2012

amended budget. This increase is due to an increase in personal services and the purchase of 5 new police vehicles and a new fire truck. Revenue projections for the forthcoming fiscal year indicate that $13,732,481 will be available through the City's diversified sources of revenues.



Summary of Revenues

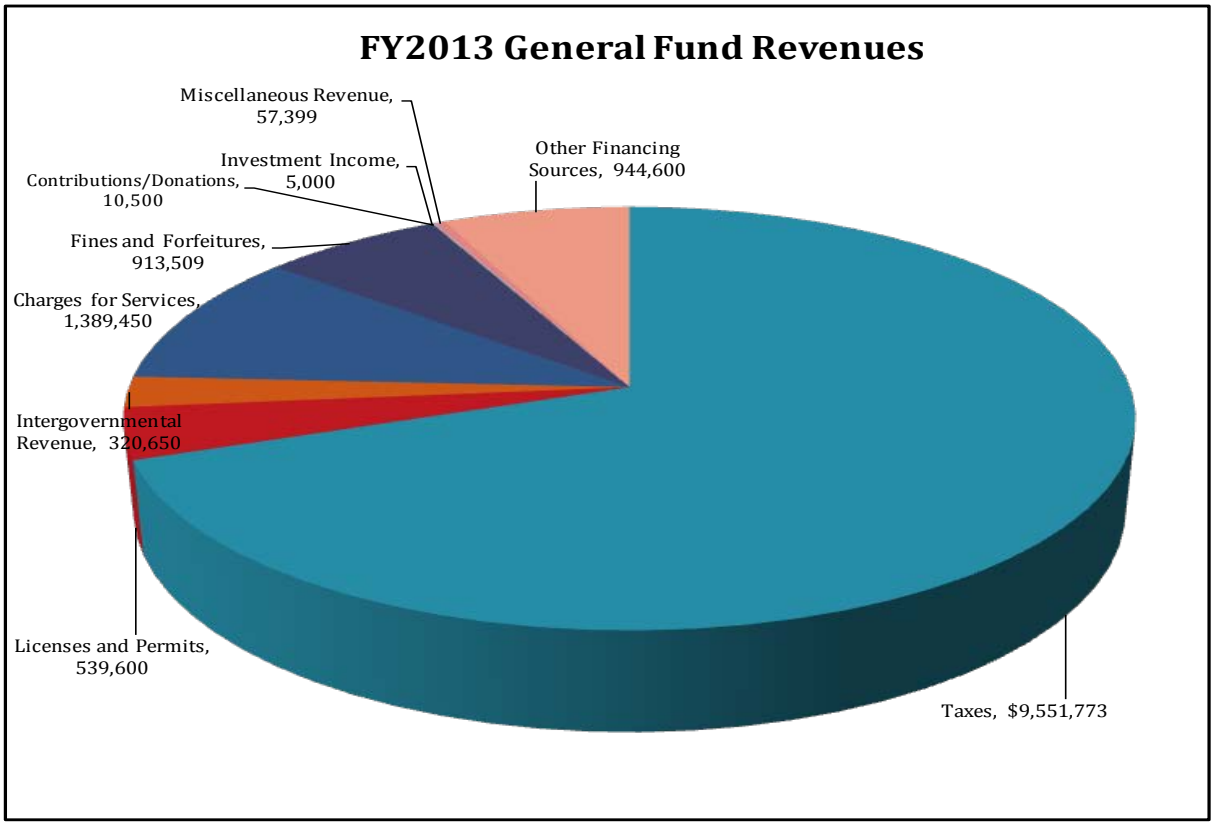
2013 General Fund Revenue Summary

The City's largest source of revenue is derived from Real and Personal Property Taxes. Other significant sources are the revenues derived from Local Option Sales Tax (LOST), 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

Real and Personal Property Taxes

The largest General Fund revenue source is the Real and Personal Property Tax category. This revenue source is projected to generate $4,100,000 in FY 2013 and represents nearly 30% 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 each year.



Sales Tax (Local Option Sales Tax or LOST)

The second largest single General Fund revenue source is the Local Option Sales Tax (LOST), a retail sales and use tax of 1%. LOST revenues are projected to generate $1,875,000 in FY 2013. 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. The conclusion of LOST negotiations for the 10 year period beginning in January 2013 may result in higher collections; however, the City chooses to remain conservative in its projections.

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 $3,576,773 in FY 2013, an increase of $83,913 over the FY 2012 Amended Budget of $3,492,860. Forecasted similarly to the sales tax, excise tax revenues are directly related to the health of the local economy.

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 $1,389,450 for FY 2013. This amount represents an increase of $9,300, or .67%, over the FY 2012 Amended Budget of $1,380,150.

Other Financing Sources

Other financing sources combine to make the General Fund's fifth largest revenue source. Total revenue projected in FY 2013 is $944,600. Of this amount, $644,600 is from Capital Leases to purchase 6 new police vehicles and 1 new fire truck. The other $300,000 represents a transfer in from the Hotel/Motel Tax Fund 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 is projected to increase 5%, or $15,000, from FY 2012 due to increases realized through trend analysis over the past 3 years.

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. This revenue source is expected to yield a total of $913,509 for FY 2013. This amount represents an increase of $113,149, or 14.1%, over the FY 2012 Amended Budget of $800,360. The Police Department has included 4 new traffic patrol positions which is the main reason for the increase in revenue.

Minor General Fund Revenue Sources

Licenses and Permits

Licenses and Permits in FY 2013 are projected to bring in $539,600, which represents a decrease of 21%, or $143,067, from actual revenue in FY 2012. 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 $5,000 for FY 2013. This amount represents no change from the FY 2012 Amended Budget. Due to the health of the local economy and the use of available funds to assist in the financing of a New City Hall, the amount of monies to be invested will be limited.

Miscellaneous Revenue

Miscellaneous revenue is comprised of various rental fees, lease agreements, and other miscellaneous fees. In FY 2013, these revenue sources are estimated to collect $57,399. This represents a decrease of 23% from actual collections in FY 2012. Due to the inconsistent nature of these revenues, the City projects revenues conservatively.

Summary of Expenditures & Other Financing Uses

General Government Function

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

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

The General Government Expenditures for FY 2013, including transfers to other funds, total $1,063,793, which represents a 35% decrease, or $572,556, under the FY 2012 amended budget total of $1,636,349. The difference in expenditures results from transfers to capital project funds.

FY 2013 Approved General Government Expenditures

General Government	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2013 Adopted Budget
Legislative	$ -	$ -	$ -	$ 113,071
General Administration	527,346	574,349	621,349	452,037
Transfer to Splost	-	-	-	150,000
Transfer to Other Funds	-	-	1,015,000	348,685
Total General Government	$ 527,346	$ 574,349	$ 1,636,349	$ 1,063,793

Public Safety Function

The Public Safety function is comprised of the following departments:

- Police Department
  - Municipal Court
- Fire Department

The Public Safety function makes up the largest expenditure group totaling $7,588,649, or 55.3%, of the General Fund budget. This reflects the City's continued commitment to a high level of excellence in police and fire protection. In comparison to the previous year's amended budget of $6,035,335, the FY 2013 budget increased by $1,553,314, or 25.7%, due to debt service for 3 new fire stations, additional vehicles and equipment for police and fire, as well as additional personnel.

FY 2013 Approved Public Safety Expenditures

Public Safety	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2013 Proposed Budget
Police	$ 2,916,881	$ 3,314,053	$ 3,327,053	$ 3,900,889
Fire	2,628,728	4,330,432	2,708,282	3,687,760
Total Public Safety	$ 5,545,609	$ 7,644,485	$ 6,035,335	$ 7,588,649

Public Works Function

The Public Works function is comprised of five (5) departments:

- Public Works Administration
- Street Department
- Drainage Department
- Solid Waste
- Facilities Maintenance

Public Works represents 26% of the total General Fund budget with $3,557,083 in expenditures. Services provided by all of the Public Works departments include administration, street maintenance and repairs, drainage, facilities maintenance, and solid waste. The FY 2013 budget stayed relatively at the same level as FY 2012 with only a 1% decrease, or $34,712.

FY 2013 Approved Public Works Expenditures

Public Works	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2013 Proposed Budget
Public Works Administration	$ 264,432	$ 239,635	$ 241,735	$ 264,667
Street Department	1,272,353	1,288,615	1,294,765	1,236,249
Drainage Department	520,897	425,414	460,414	466,765
Solid Waste Department	1,036,005	1,072,500	1,072,500	1,121,520
Facilities Maintenance	593,697	533,381	522,381	467,882
Total Public Works	$ 3,687,384	$ 3,559,545	$ 3,591,795	$ 3,557,083

Community Development Function

The Community Development function is comprised of three (3) departments:

- Zoning & Inspections
- Parks & Recreation
- Senior Center

Community Development expenditures for FY 2013 total $1,522,956, which represents a 5% decrease, or $78,533, from the FY 2012 amended budget of $1,601,489. The Community Development Function is 11% of the General Fund Budget

FY 2013 Approved Community Development Expenditures

Community Development	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2013 Proposed Budget
Senior Center	$ 186,770	$ 144,366	$ 144,366	$ 130,776
Recreation	1,013,872	1,066,445	1,081,945	1,006,323
Inspections	357,284	375,178	375,178	385,857
Total Community Development	$ 1,557,926	$ 1,585,989	$ 1,601,489	$ 1,522,956

Fund Balance

The FY 2013 General Fund - Fund Balance is expected to remain the same as the FY 2012 Amended Balance of $9.8 million, with revenues offsetting expenditures. Currently, $2.5 million of the general fund balance is committed for the purpose of building a new city hall in the near future. The Fund Balance is used throughout the year to fund various non-budgeted projects as approved by Mayor and Council.

The General Fund - Fund Balance at the end of FY 2013 is expected to equal 71.5% of the operating budget of $13,732,481. 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) year increments. The FY 2013 Budget includes debt service payments for the Pooler Parkway recreation park, a new traffic signal and intersection realignment at Highway 80 and Pine Barren Road, and an extension of the sidewalks along Pooler Parkway towards Godley Station.

Capital Projects Fund

In 2012, the City began accounting for large capital projects in a separate fund. Projects completed in 2012 include 2 new fire stations, one across from Savannah Quarters on Quacco Road and the other on Barrow Drive in the industrial area. In FY 2013, the City has budgeted for a second gymnasium at the Rogers Street recreation Park, as well as air conditioning upgrades to the first gymnasium.

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.

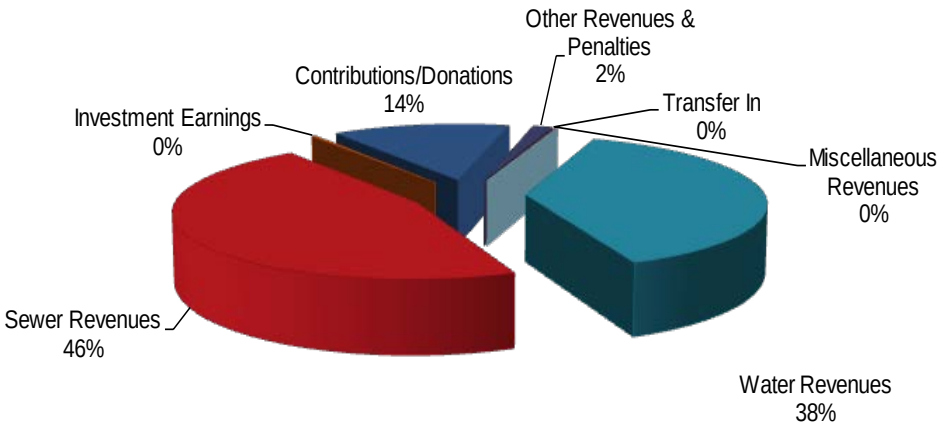
Hotel/Motel Tax Fund

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 $600,000 in FY 2013. 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 Crossroads 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.

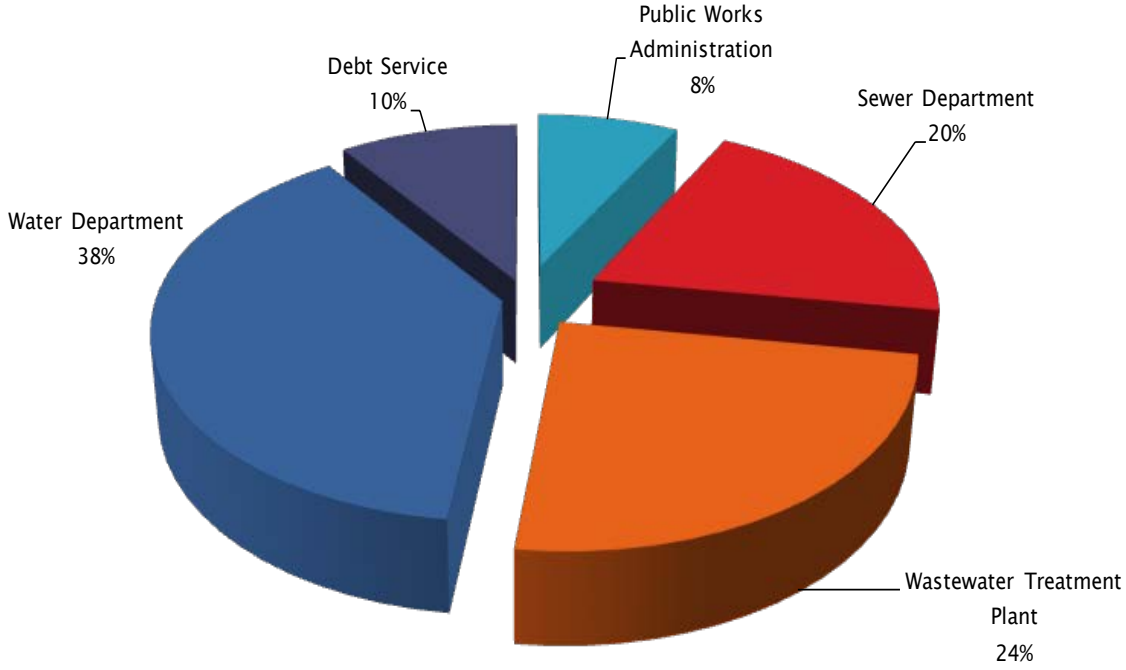
Enterprise Funds

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 three distinct divisions). Typically these funds are intended to be fully self supporting and are not subsidized by the General Fund. The FY 2013 Budget for the Water and Sewer Enterprise Fund projected revenues and expenses totaled $6,204,700. The percentages of revenues and expenses for the Water and Sewer Fund are reflected in the following charts.

FY 2013 Water/Sewer Fund Operating Revenues Overview



FY 2013 Percentages of Total Operating Expenses



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 2013 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 2013 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 2013 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

Introduction



Fig. 1 – Central of Georgia Railroad Car

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 Shops at Godley Station 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.



Fig. 2 – F-4 Phantom II (featured at Mighty Eighth Museum)

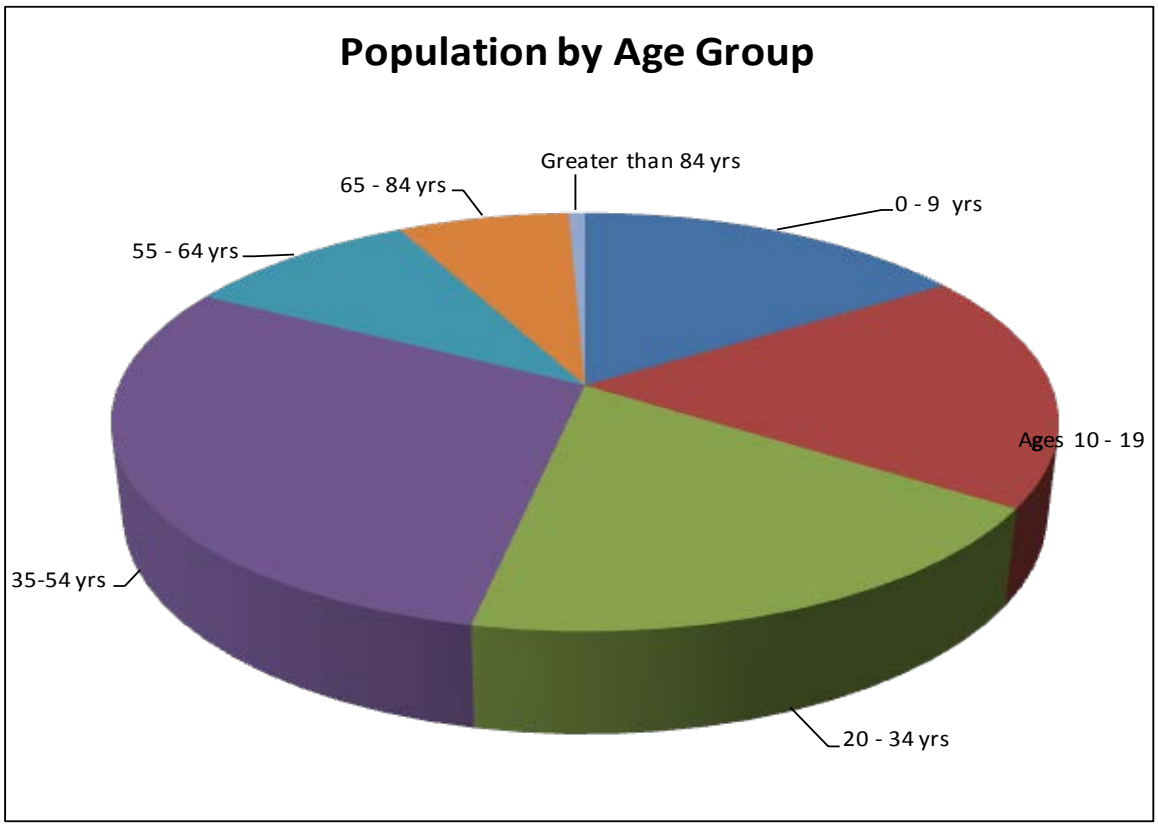
Current Position of the City of Pooler

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 19,140 according to the 2010 Census Report. This number represents an increase of 206.8% from the 2000 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 2010 Census, the distribution by age is as follows and is reflected in the chart below. The largest group represented is the age range of 35 – 54 years at 29.6%. The next largest groups represented are the age group of 20 – 34 years at 19.0%, followed by the 10-19 years at 18.3%, and the 0 - 9 years of age group at 15.9%. These four groups represent 82.8% of the population based on the 2010 Census.



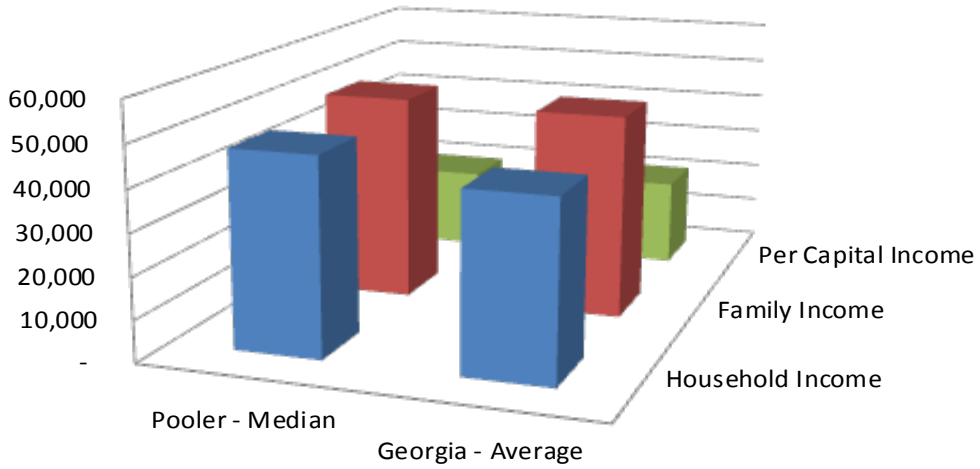
Households and Income

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 Godley Station, The Arbors, Morgan Pines, Willow Point, Forrest Lakes, Hamilton Grove, Spring Lake 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.



Fig. 3 – Home in Park Avenue Subdivision

The 2010 Census community statistics results for Pooler were very positive. The median income for a household in the City of Pooler was $47,202 compared to the Georgia average of $42,433. Pooler's household income is 11% higher than the state average. The median income for a family in Pooler was $50,067 compared to the State of Georgia average of $49,280. The median income for a family in Pooler is 2% higher than the state average. The median per capita income of Pooler is $19,759 compared to the State of Georgia average of $21,154, which is 7% lower than the state average. The following graph shows the median income for a household, the median family incomes and the median per capita income.



	Pooler - Median	Georgia - Average
Household Income	47,202	42,433
Family Income	50,067	49,280
Per Capital Income	19,759	21,154

. **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 2010 Census which estimates Pooler's population to be 19,140. 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.

While development over the past few years has been declining due to a poor economy, 2012 saw an increase in building permits for both residential and commercial development. The trend in residential permits is shifting to multi-family units as opposed to single family. In 2012, 588 multi-family residential permits were issued compared to 244 single-family permit for a total of 832 residential construction permits. This is a 67% increase over the 10-year average of 499 permits annually. Commercial construction permits issued increased a third year in a row from 100 in 2011 to 139 in 2012 which is significantly higher than the 10 year average of 73 commercial permits annually. The City continues to issue permits to office complexes, restaurants, and other retail establishments.

The City of Pooler has 12 hotels to offer the traveling public on Interstate 95. In 2012, the City had an average annual occupancy of 69 percent. The City is anticipating $600,000 in hotel excise tax in 2012. The revenue from this tax had been decreasing in previous years. However, it remained relatively consistent from 2010 to 2012 which is a hopeful indicator of the economy improving. The City also expects to realize an increase in Local Option Sales Tax (LOST) collections from 2011 of approximately $70,000 which is a 4% increase. This is another good sign of improving economic conditions since LOST revenue declined nearly 10% between 2007 and 2010. In 2012, The City issued 1,319 business licenses which is the same amount issued last year.

Due to the increase in population over the past few years, 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. In addition, plans are still underway for a 14-acre water park to be built near the new bowling alley just off of Pooler Parkway near I-95. Future commercial development plans tentatively include a new grocery store, additional restaurants, and a nationally recognized drugstore. 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.

In 2009, the State of Georgia decided to sell multiple parcels located at the 1500-acre “Mega Site” along I-16 rather than continue to market to one manufacturing business. The Savannah Economic Development Authority leased a 119-acre parcel on which Mitsubishi has built a manufacturing facility for the production of advanced steam and gas turbines and to service turbines and related components for power generation. Mitsubishi is continuing plans to expand the facility in future phases and currently employs more than 50 people not including independent contractors. By 2015, the company expects to have nearly 500 positions at the facility. Currently, the major employers for the residents of Pooler continue to be Gulfstream Aerospace and International Paper.

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 145 full time workers and provides a full range of municipal services, including general government, public safety (police and fire), recreation, street and drainage maintenance, 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.

CITY OF POOLER AT A GLANCE

Date of Incorporation	1907
Form of Government	Council - Manager
Area	31 Sq. miles
Total FY 2013 Budget - All Funds	

City Demographics

Estimated Population (2010) Census	19,140
Median Family Income	50,067
Median Household Income	47,202
Average Household Size	2.74
Per Capita Income	19,759

Public Schools Located in City

Elementary Schools	2
Middle School	1
High School	0

Police Protection

Number of Stations	1
Number of Police Personnel	43
FY 2012 Calls for Service	31,968

Fire Protection

ISO Fire Classification	6
Number of Stations	4
Number of Fire Personnel	32
FY 2012 Calls for Service	2,511

Water & Sewer System

Daily Average Water Consumption	2,168,287
Max Daily Water Capacity	3,697,000
Max Daily Treatment Capacity	2,500,000

Public Works

Miles of Streets	102
Amount Spent on Street Repairs	$131,177
Ditch Maintenance	$49,143
Contract Roadside Grass Cutting	$148,461
Residential Permits Issued	950
Commercial Permits Issued	167

Elections

Registered Voters	10,636

Major Employers

Wal-Mart	433
JCB, Inc	240
Sam's Club	146
City of Pooler	139
Home Depot	132

**** Information specific to the City of Pooler, GA***

Parks and Recreation

Community Centers	1
Parks	2

2013 Pooler City Council

Mayor:	**Elected:**
Michael F. Lamb	2004
Council Members:	**Elected:**
Bruce Allen	2004
Rebecca C. Benton	2004
Shannon Black	2010
David Burke	2010
Mike Royal	2005
Steve E. Wall	1996

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% - 3% 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 or project that costs $5,000 or more and has 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 2013 BUDGET CALENDAR	
DATE(s) / TIMELINE	**ACTIVITY**
Phase 1	***Phase 1 – STRATEGY FORMULATION (FY2013 BUDGET PREP DISTRIBUTION)***
July 17	FY 2013 Budget request worksheets, instructions, and guidelines are distributed to department heads.
July 17	FY 2013 Budget templates are available on the Incode system for use by department heads
Phase 2	***PHASE 2 – NEEDS ASSESSMENT , REVIEW & DEVELOPMENT OF FY 2013 BUDGET***
August 24	FY 2013 Budget request forms are returned to the Finance Officer, and/or the requests are completed in the Incode system.
August 24	The City Manager and the Finance Officer prepare the FY 2013 revenue projections
August 27– August 31	The City Manager & the Finance Officer review Departmental FY 2013 budget requests and make any adjustments deemed necessary.
September 3 – September 7	The City Manager & the Finance Officer hold conferences with the department heads to finalize any changes with the individual budgets.
September 10- September 14	Finance Officer assembles budget requests, compares with revenue estimates, and compiles the budget document.
Phase 3	***PHASE 3 – CITY COUNCIL BUDGET DISCUSSIONS & FINAL BUDGETARY DECISIONS FOR FY 2013***
October 15	FY 2013 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.
October 18	FY 2013 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 5	FY 2013 City Council, City Manager & Finance Officer meet for Budget workshop @ 3:00 p.m. to finalize the budget, and make necessary changes.

November 5	FY 2013 Mayor and Council perform final review. Document ready for the next process. Review of Mayor and Council is complete.
Phase 4	***PHASE 4 – ADOPTION & IMPLEMENTATION OF FY2012 BUDGET***
November 25	Advertise FY 2013 Budget information and date of public hearing (Send ad to the paper on November 14th)
December 3	Public Hearing for proposed budget to be conducted at Council Meeting
December 9	Advertise consideration of budget resolution (Send information to the paper on December 2)
December 17	FY 2013 Budget – Final review and revision. Adopt FY 2013 Resolution.
December 20	Print final Budget Document and send copies to department heads and Council members.
January 1, 2013	**FY2013 Budget is in effect**

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 Fund, and Capital Project Fund. The City has one enterprise fund and it is the Water & Sewer Fund; and one fiduciary fund which is the Municipal Court Agency Fund.

	Governmental			**Proprietary**	**Fiduciary**
Fund	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

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 area. 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 all facilities, costing $5,000 or more and having an economic useful life of one (1) year or more (other than those financed by Proprietary Funds, Special Assessment Funds, and Trust Funds).

Special Purpose Local Option Sales Tax (SPLOST) Fund

The City uses one Capital project fund for its SPLOST funds. In 2006, 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, drainage and sidewalks; parkland acquisition and renovations; a convention center; fire equipment; and other projects.

Capital Projects Fund

The City uses a separate Capital Projects fund (CIP) for various capital improvements unrelated to SPLOST. In FY 2012 the City constructed two fire stations which were accounted for in the CIP fund. Fire Station 3 is located on Quacco Road and Fire Station 4 is located on Barrow Drive and serves the mega site area industrial area. In FY 2013 the City plans to construct a second gymnasium at the recreation park on Rogers Street.

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 income. The City has one Enterprise Fund which fall 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.

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.

Included hereinafter are the following fund summaries, listed in order of appearance in this chapter: Fund numbers are taken from the Georgia Uniform Chart of Accounts.

All Governmental Fund Types:
Combined Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

(Note: In reference to the combined statement for governmental funds, the revenues are listed by major source and the expenditures are listed by major function. The operating transfers are listed as both "in" and "out").

All Enterprise Funds:
Combined Statement of Budgeted Revenues, Expenses and Changes in Net Assets

(Note: In reference to the combined statement for enterprise funds, the revenues are listed by major source and the expenses are listed by major category. The operating transfers are listed as both "in" and "out").

Governmental Funds

General Fund (Fund 100)
General Fund Expenditure Summary
General Fund Expenditure Detail
General Fund Revenue Summary
General Fund Revenue Detail
General Fund Summary of Revenues and Expenditures

Confiscated Assets Fund (Fund 210)
Confiscated Assets Fund Revenues and Expenditures

Hotel Motel Fund (Fund 275)
Hotel Motel Fund Revenues and Expenditures

Capital Projects Fund

Special Purpose Local Option Sales Tax (Fund 320)
Special Purpose Local Option Sales Tax 2013 Expenditures

Capital Improvement Fund (Fund 350)
Special Purpose Local Option Sales Tax 2013 Expenditures

Proprietary Funds

Water and Sewer Enterprise Fund (Fund 505)
Water and Sewer Fund Revenues and Expenses

Fiduciary Fund

Municipal Court Agency Fund (Fund 745)
Court Fines and Forfeitures

All Government Fund Types in FY 2013

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

	General Fund	Confiscated Asset Fund	Hotel/Motel Fund	SPLOST Fund	CIP Fund	Total
Resources						
Revenues						
Taxes	$ 9,551,773	$ -	$ 600,000	$ -	$ -	$ 10,151,773
Licenses & Permits	539,600	-	-	-	-	539,600
Intergovernmental Revenues	320,650	-	-	1,000,000	-	1,320,650
Charges for Services	1,389,450	-	-	-	-	1,389,450
Fines & Forfeitures	913,509	5,000	-	-	-	918,509
Investment Income	5,000	50	-	900	-	5,950
Other Revenues	67,899	-	-	-	-	67,899
Other Financing Sources	644,600	-	-	-	-	644,600
Total Revenues	13,432,481	5,050	600,000	1,000,900	-	15,038,431
Operating Transfers In						
General Fund	-	-	-	150,000	348,685	498,685
Hote/Motel Fund	300,000	-	-	-	-	300,000
Total Transfers In	300,000	-	-	150,000	348,685	798,685
Total Resources	**$ 13,732,481**	**$ 5,050**	**$ 600,000**	**$ 1,150,900**	**$ 348,685**	**$ 15,837,116**

	General Fund	Confiscated Asset Fund	Hotel/Motel Fund	SPLOST Fund		Total
Uses						
Expenditures						
General Government	$ 555,852	$ -	$ -	$ -		$ 555,852
Public Safety	7,210,816	-	-	-	348,685	7,559,501
Public Works	3,557,083	-	-	-		3,557,083
Community Development	1,522,956	-	300,000	-		1,822,956
Debt Service	387,089	-	-	1,316,865		1,703,954
Total Expenditures	**13,233,796**	**-**	**300,000**	**1,316,865**	**348,685**	**15,199,346**
Operating Transfers Out						
General Fund	-	-	300,000	-	-	300,000
Splost Fund	150,000				-	150,000
CIP Fund	348,685	5,050	-	770,000	-	1,123,735
Total Transfers Out	**498,685**	**5,050**	**300,000**	**770,000**	**-**	**1,573,735**
Total Uses	**$ 13,732,481**	**$ 5,050**	**$ 600,000**	**$ 2,086,865**	**$ 348,685**	**$ 16,773,081**
Net Resources	**$ -**	**$ -**	**$ -**	**$ (935,965)**	**$ -**	**$ (935,965)**
Beginning Fund Balance	**$ 9,642,259**	**$ 29,723**	**$ -**	**$ 1,750,170**	**$ -**	**$ 11,422,152**
Ending Fund Balance	**$ 9,642,259**	**$ 29,723**	**$ -**	**$ 814,205**	**$ -**	**$ 10,486,187**

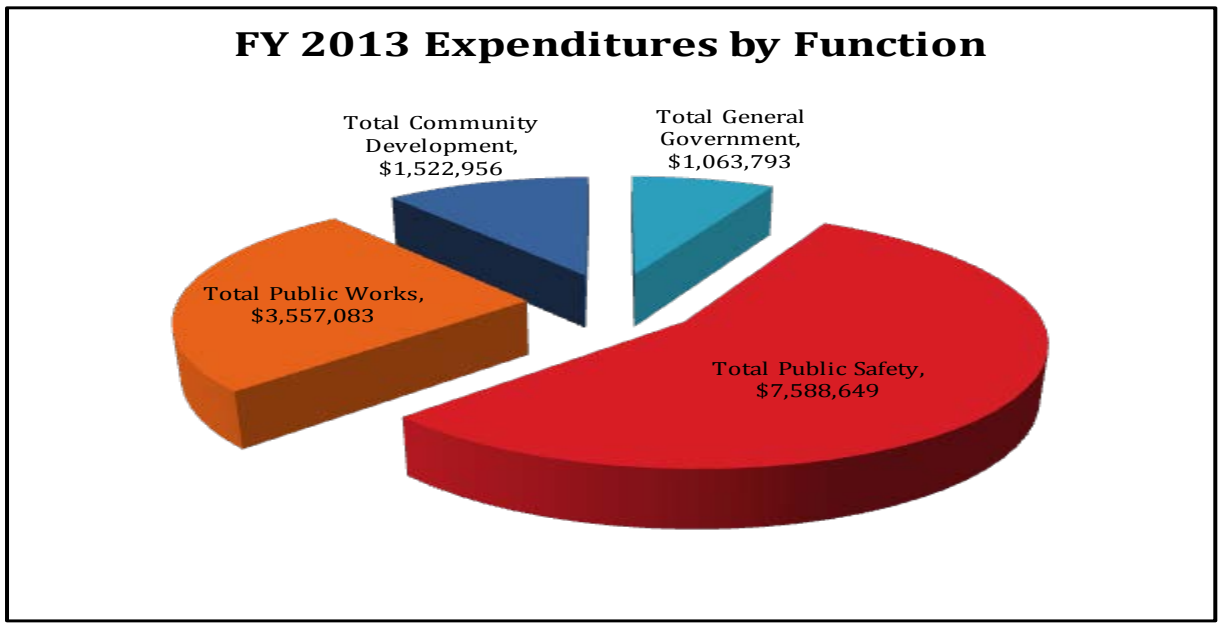
Enterprise Fund in FY 2013

Combined Statement of Budgeted Revenues, Expenses, and Changes in Net Assets

Water and Sewer Fund		
Resources		
Revenues		
Intergovernmental Revenues		$ -
Charges for Services		5,238,205
Investment Income		18,000
Contributions & Donations		843,561
Other Revenues		104,934
Total Revenues		6,204,700
Operating Transfers In		
General Fund		-
Total Transfers In		-
Total Resources		**$ 6,204,700**
Uses		
Expenditures		
Personnel Services		$ 1,280,047
Purchased/Contractual Services		663,409
Materials and Supplies		1,765,738
Depreciation		1,429,980
Debt Service		602,569
Miscellaneous		462,957
Total Expenditures		**6,204,700**
Operating Transfers Out		
General Fund		-
Total Transfers Out		-
Total Uses		**$ 6,204,700**
Net Assets		**$ -**
Net Assets, Beginning of Year		**$ 26,115,138**
Net Assets End of Year		**$ 26,115,138**

General Fund (100)
Expenditure Summary

General Government	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2013 Adopted Budget
Legislative	$ -	$ -	$ -	$ 113,071
General Administration	527,346	574,349	621,349	452,037
Transfer to Splost	-	-	-	150,000
Transfer to Other Funds	-	-	1,015,000	348,685
Total General Government	$ 527,346	$ 574,349	$ 1,636,349	$ 1,063,793
Public Safety				
Police	$ 2,916,881	$ 3,314,053	$ 3,339,453	$ 3,900,889
Fire	2,628,728	4,330,432	2,708,282	3,687,760
Total Public Safety	$ 5,545,609	$ 7,644,485	$ 6,047,735	$ 7,588,649
Public Works				
Public Works Administration	$ 264,432	$ 239,635	$ 246,735	$ 264,667
Street Department	1,272,353	1,288,615	1,294,765	1,236,249
Drainage Department	520,897	425,414	460,414	466,765
Solid Waste Department	1,036,005	1,072,500	1,072,500	1,121,520
Facilities Maintenance	593,697	533,381	522,381	467,882
Total Public Works	$ 3,687,384	$ 3,559,545	$ 3,596,795	$ 3,557,083
Community Development				
Senior Center	$ 186,770	$ 144,366	$ 144,366	$ 130,776
Recreation	1,013,872	1,066,445	1,103,245	1,006,323
Inspections	357,284	375,178	386,578	385,857
Total Community Development	$ 1,557,926	$ 1,585,989	$ 1,634,189	$ 1,522,956
Total General Fund	**$ 11,318,265**	**$ 13,364,368**	**$ 12,915,068**	**$ 13,732,481**



General Fund Expenditure Detail (100)

		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	LEGISLATIVE					
100-5-1100-51-1101	Salaries	$ -	$ -	$ -	$ -	$ 80,000
100-5-1100-51-1101	Group Insurance	-	-	-	-	5,284
100-5-1100-51-1101	Social Security	-	-	-	-	2,955
100-5-1100-51-1101	Retirement Contribution	-	-	-	-	6,911
100-5-1100-51-1101	Workers Compensation	-	-	-	-	500
100-5-1100-51-1101	OPEB Trust	-	-	-	-	2,621
100-5-1100-51-1101	General Insurance	-	-	-	-	2,000
100-5-1100-51-1101	Communications	-	-	-	-	2,000
100-5-1100-51-1101	Travel Expenses	-	-	-	-	8,000
100-5-1100-51-1101	Training & Education	-	-	-	-	2,000
100-5-1100-53-1701	Uniforms	-	-	-	-	800
	Total Legislative	$ -	$ -	$ -	$ -	$ 113,071
	ADMINISTRATION					
100-5-1500-51-1101	Salaries	$ 175,285	$ 176,590	$ 179,390	$ 142,111	$ 100,175
100-5-1500-51-2101	Insurance - Group - GMA	13,322	14,461	14,461	9,778	8,201
100-5-1500-51-2200	Social Security (FICA) contributions	4,877	4,353	5,618	3,785	2,320
100-5-1500-51-2401	Retirement contributions	24,430	22,234	20,969	17,424	11,640
100-5-1500-51-2500	School Incentive program	-	3,200	3,200	1,800	-
100-5-1500-51-2700	Workers' Compensation	1,653	1,112	1,112	1,114	885
100-5-1500-51-2900	OPEB Trust	6,481	5,890	5,890	8,407	4,805
100-5-1500-52-1100	Official/Managerial Services	38,896	40,000	40,000	39,072	40,000
100-5-1500-52-1200	Professional Services	315	192	32,192	26,403	20,000
100-5-1500-52-1201	Legal Services	31,786	40,000	40,000	23,525	40,000
100-5-1500-52-1202	Accounting/Audit	9,451	10,000	10,000	8,304	9,500
100-5-1500-52-1203	Engineering & Appraisal Fees	1,960	-	5,000	1,860	5,000
100-5-1500-52-1300	Technical Services	428	1,200	1,200	315	500
100-5-1500-52-1304	Computer Technical Services	32,172	13,261	13,261	12,759	24,955
100-5-1500-52-1305	Bank Charges and Adjustments	645	500	500	583	600
100-5-1500-52-2142	Beautification	4,034	10,000	7,600	11,444	10,000
100-5-1500-52-2201	Repairs/Maintenance	4,875	3,500	3,500	6,569	6,000
100-5-1500-52-2202	Building Maintenance	7,476	7,000	15,000	10,992	6,000
100-5-1500-52-2321	Rental Equipment	7,367	7,152	7,152	4,192	7,100
100-5-1500-52-3102	Insurance General	20,805	25,000	25,000	14,923	8,000
100-5-1500-52-3201	Communications	16,301	12,952	12,952	10,960	13,500
100-5-1500-52-3301	Advertising	3,056	3,000	3,000	1,768	3,000
100-5-1500-52-3401	Printing/Publications	1,252	6,306	6,306	4,507	5,500
100-5-1500-52-3501	Travel/Per Diem	10,849	22,000	22,000	7,783	14,000
100-5-1500-52-3502	Expense Allowances	21,000	-	-	-	-
100-5-1500-52-3601	Dues/Subscriptions	27,193	31,070	40,070	35,696	42,000
100-5-1500-52-3702	Training & Education	2,905	15,000	11,000	7,479	5,500
100-5-1500-52-3851	Contract Labor	-	750	750	-	-
100-5-1500-52-3901	Miscellaneous Purchased Services	2,702	2,000	6,000	5,743	5,000
100-5-1500-52-3914	Medical Expenses	105	100	100	230	100
100-5-1500-53-1101	Supplies & Materials	10,178	17,200	17,200	18,136	17,200
100-5-1500-53-1220	Energy - Natural gas	873	800	800	610	800
100-5-1500-53-1230	Energy - Electricity	14,869	14,000	14,000	13,543	14,000
100-5-1500-53-1270	Energy - Gasoline/Diesel	5,866	7,500	7,500	4,231	6,000
100-5-1500-53-1600	Miscellaneous Equipment	2,439	12,500	12,500	7,650	8,000
100-5-1500-53-1701	Uniforms	461	1,500	1,500	235	200
100-5-1500-54-1100	Land Purchase	8,500	-	-	-	-
100-5-1500-54-2201	C/O Vehicle	-	25,000	26,500	26,454	-
100-5-1500-54-2300	C/O Furniture/Fixtures	-	10,000	500	37	-
100-5-1500-54-2401	Computer & Peripheral	10,707	-	-	-	2,000
100-5-1500-57-2000	Other Agencies	150	300	300	225	300
100-5-1500-58-1200	Capital Lease - Principal	1,667	5,928	6,528	4,350	8,692
100-5-1500-58-2200	Capital Lease - Interest	15	798	798	278	564
	Total Administration	$ 527,346	$ 574,349	$ 621,349	$ 495,275	$ 452,037

General Fund Expenditure Detail (100)

		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	POLICE					
100-5-3200-51-1101	Salaries	$ 1,522,637	$ 1,752,095	$ 1,746,095	$ 1,273,517	$ 1,930,887
100-5-3200-51-2101	Insurance - Group - GMA	163,230	216,950	216,950	154,417	245,350
100-5-3200-51-2200	Social Security (FICA) contributions	29,822	35,260	35,260	25,559	44,053
100-5-3200-51-2401	Retirement contributions	211,501	236,605	236,605	199,822	224,728
100-5-3200-51-2500	School Incentive program	1,800	4,000	4,000	-	2,000
100-5-3200-51-2700	Workers' Compensation	84,856	108,360	108,360	46,859	
100-5-3200-51-2900	OPEB Trust	72,009	69,516	69,516	43,639	85,950
100-5-3200-51-2902	Allowances - Uniforms	18,492	21,600	21,600	15,226	23,520
100-5-3200-52-1200	Professional Services	39,155	49,810	49,810	27,850	64,000
100-5-3200-52-1300	Technical Services	847	1,000	1,000	1,011	1,500
100-5-3200-52-1304	Computer Technical Services	31,144	43,913	43,913	27,593	83,090
100-5-3200-52-1305	Bank Charges	5,279	12,000	12,000	12,269	12,000
100-5-3200-52-2201	Repairs/Maintenance	4,051	3,000	3,000	6,069	9,000
100-5-3200-52-2202	Building Maintenance	8,595	11,620	11,620	4,000	14,000
100-5-3200-52-2204	Radar Repairs/Maintenance	1,094	1,850	1,850	981	2,500
100-5-3200-52-2205	Vehicle Repairs/Maintenance	12,645	8,000	8,000	3,783	9,500
100-5-3200-52-2321	Rental Equipment	5,254	2,000	2,000	2,619	3,000
100-5-3200-52-3102	Insurance General	73,415	71,000	71,000	79,546	70,700
100-5-3200-52-3201	Communications	59,190	49,152	49,152	46,287	52,500
100-5-3200-52-3303	DUI Advertising	145	250	250	100	300
100-5-3200-52-3401	Printing/Publications	6,542	4,500	4,500	5,789	5,000
100-5-3200-52-3501	Travel/Per Diem	8,133	5,000	5,000	6,303	7,500
100-5-3200-52-3601	Dues/Subscriptions	1,332	1,800	1,800	1,576	2,000
100-5-3200-52-3702	Training & Education	5,852	7,000	7,000	3,704	9,000
100-5-3200-52-3703	Judicial Education	865	2,200	2,200	325	2,000
100-5-3200-52-3851	Contract Labor	1,350	1,000	1,000	2,971	2,000
100-5-3200-52-3901	Miscellaneous Purchased Services	170	400	400	37	500
100-5-3200-52-3902	Alarm System	275	300	300	275	400
100-5-3200-52-3913	Housing Prisoners	22,438	19,000	19,000	16,043	22,000
100-5-3200-52-3914	Medical Expenses	4,435	2,500	2,500	795	1,000
100-5-3200-52-3915	Investigating Expense	5,377	5,000	5,000	3,507	7,500
100-5-3200-52-3916	Victim Medical Costs	-	-	-	-	2,500
100-5-3200-52-3921	Court Expense - Subpoena	40	1,500	1,500	-	1,000
100-5-3200-53-1101	Supplies & Materials	29,068	28,000	17,000	19,100	34,000
100-5-3200-53-1102	Vehicle Supplies/Materials	31,020	30,000	30,000	32,152	35,000
100-5-3200-53-1230	Energy - Electricity	15,712	15,000	15,000	14,735	15,000
100-5-3200-53-1231	Energy - GCIC Utility C	6,164	6,000	6,000	1,149	6,000
100-5-3200-53-1270	Energy - Gasoline/Diesel	127,218	110,000	110,000	88,015	110,000
100-5-3200-53-1600	Miscellaneous Equipment	20,746	82,153	98,353	60,946	137,688
100-5-3200-53-1701	Uniforms	16,731	25,000	25,000	16,395	32,000
100-5-3200-53-1702	National Night Out	3,983	10,000	10,000	3,071	10,000
100-5-3200-54-1306	C/O - Buildings	-	-	21,500	21,463	20,900
100-5-3200-54-2201	C/O - Vehicle	96,072	114,500	119,200	119,200	241,870
100-5-3200-54-2300	C/O - Furniture/Fixtures	-	-	-	-	1,500
100-5-3200-54-2401	Computer & Peripheral	14,541	-	-	-	-
100-5-3200-54-2402	Court Tech Expenses	56,362	51,750	51,750	34,880	45,370
100-5-3200-54-2501	C/O - Other Equipment	31,722	-	-	-	-
100-5-3200-58-1200	Principal - Capital Leases	63,149	87,520	88,020	78,690	140,879
100-5-3200-58-2200	Interest - Capital Leases	2,423	5,949	5,449	4,456	9,700
	Total Police	**$ 2,916,881**	**$ 3,314,053**	**$ 3,339,453**	**$ 2,506,724**	**$ 3,900,889**

General Fund Expenditure Detail (100)

		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	FIRE DEPARTMENT		-	-	-	
100-5-3500-51-1101	Salaries	$ 1,158,434	$ 1,320,085	$ 1,267,435	$ 945,970	$ 1,658,663
100-5-3500-51-2101	Insurance - Group - GMA	144,686	186,510	186,510	130,146	247,320
100-5-3500-51-2200	Social Security (FICA) contributions	27,801	23,378	31,378	25,186	40,995
100-5-3500-51-2401	Retirement contributions	157,133	170,914	179,014	148,725	165,682
100-5-3500-51-2700	Workers' Compensation	46,453	52,240	52,240	27,186	66,925
100-5-3500-51-2900	OPEB Trust	50,617	52,060	52,060	26,030	61,285
100-5-3500-52-1200	Professional Services	55,540	72,936	53,836	7,990	7,000
100-5-3500-52-1300	Technical Services	14,101	11,000	11,000	2,593	12,220
100-5-3500-52-1304	Computer Technical Services	248	19,596	19,596	5,871	11,680
100-5-3500-52-2201	Repairs/Maintenance	9,822	35,650	35,650	12,578	38,650
100-5-3500-52-2202	Building Maintenance	12,488	11,600	11,600	6,059	16,740
100-5-3500-52-2205	Vehicle Repairs/Maintenance	77,721	96,500	96,500	91,689	89,960
100-5-3500-52-2321	Rental Equipment	5,447	6,300	6,300	5,504	7,420
100-5-3500-52-3102	Insurance General	37,425	50,000	50,000	42,470	33,500
100-5-3500-52-3201	Communications	28,620	19,192	19,192	16,811	31,884
100-5-3500-52-3401	Printing/Publications	4,273	1,200	1,200	1,081	5,650
100-5-3500-52-3501	Travel/Per Diem	9,784	9,000	9,000	6,042	5,500
100-5-3500-52-3601	Dues/Subscriptions	651	2,000	2,000	736	2,300
100-5-3500-52-3702	Training & Education	5,546	10,000	10,000	6,875	13,000
100-5-3500-52-3914	Medical Expenses	4,805	5,800	5,800	2,615	43,560
100-5-3500-53-1101	Supplies & Materials	44,467	71,300	71,300	37,683	86,265
100-5-3500-53-1106	Medical Supplies	5,025	6,000	6,000	10,024	9,500
100-5-3500-53-1107	Fire Prevention Supplies	2,289	2,750	2,750	3,476	4,200
100-5-3500-53-1113	Grant Expenditures	-	-	-	-	6,300
100-5-3500-53-1220	Energy - Natural gas	1,837	4,000	4,000	1,013	49,680
100-5-3500-53-1230	Energy - Electricity	18,099	38,000	38,000	11,764	44,740
100-5-3500-53-1270	Energy - Gasoline/Diesel	36,220	38,000	38,000	28,473	90,585
100-5-3500-53-1600	Miscellaneous Equipment	11,318	74,696	96,196	75,593	33,782
100-5-3500-53-1701	Uniforms	16,015	15,800	15,800	11,784	8,400
100-5-3500-54-1200	Site Improvements	4,535	-	-	-	35,500
100-5-3500-54-1300	C/O - Buildings	199,418	1,600,000	-	800	13,000
100-5-3500-54-2101	C/O - Machinery	-	122,100	125,100	123,759	430,000
100-5-3500-54-2201	C/O - Vehicle	230,000	26,000	26,000	25,725	34,120
100-5-3500-54-2301	C/O - Furniture/Fixtures	14,099	12,000	21,000	21,647	4,500
100-5-3500-54-2401	Computers & Peripheral	11,886	-	-	-	50,000
100-5-3500-54-2501	C/O - Other Equipment	28,284	-	-	-	-
100-5-3500-58-1200	Principal - Capital Leases	120,919	96,912	96,912	65,925	158,092
100-5-3500-58-2200	Interest - Capital Leases	32,722	66,913	66,913	45,198	69,162
	Total Fire Department	**$ 2,628,728**	**$ 4,330,432**	**$ 2,708,282**	**$ 1,975,021**	**$ 3,687,760**

General Fund Expenditure Detail (100)

		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	PUBLIC WORKS					
100-5-4100-51-1101	Salaries	$ 150,287	$ 151,242	$ 153,342	$ 112,015	$ 150,951
100-5-4100-51-2101	Insurance - Group - GMA	12,882	14,476	14,476	11,184	14,639
100-5-4100-51-2200	Social Security (FICA) contributions	2,911	2,192	2,192	1,730	3,054
100-5-4100-51-2401	Retirement contributions	31,876	22,677	22,677	17,802	18,494
100-5-4100-51-2700	Workers' Compensation	931	2,182	2,182	107	2,203
100-5-4100-51-2900	OPEB Trust	6,465	6,007	6,007	3,004	7,402
100-5-4100-52-1202	Accounting/Audit	8,057	7,500	7,500	8,240	7,500
100-5-4100-52-1203	Engineering	2,925	2,000	2,000	-	2,000
100-5-4100-52-1300	Technical Services	320	1,280	1,280	260	2,000
100-5-4100-52-1304	Computer Technical Services	2,217	2,000	2,000	2,677	17,555
100-5-4100-52-2201	Repairs/Maintenance	2,158	1,500	1,500	1,256	5,000
100-5-4100-52-2202	Building Maintenance	2,486	1,340	1,340	1,880	2,468
100-5-4100-52-2205	Vehicle Repairs/Maintenance	74	400	400	558	1,000
100-5-4100-52-2321	Rental Equipment	891	1,368	1,368	1,117	1,724
100-5-4100-52-3102	Insurance General	-	-	5,000	7,231	7,500
100-5-4100-52-3201	Communications	7,310	4,504	4,504	4,050	5,639
100-5-4100-52-3501	Travel/Per Diem	473	825	825	155	850
100-5-4100-52-3601	Dues/Subscriptions	18	40	40	(301)	-
100-5-4100-52-3702	Training & Education	342	700	700	655	550
100-5-4100-52-3914	Medical Expenses	-	80	80	-	-
100-5-4100-53-1101	Supplies & Materials	5,964	4,000	4,000	3,967	3,900
100-5-4100-53-1220	Energy - Natural gas	-	75	75	-	-
100-5-4100-53-1230	Energy - Electricity	7,901	6,600	6,600	5,938	7,200
100-5-4100-53-1270	Energy - Gasoline/Diesel	2,370	3,000	3,000	1,508	2,750
100-5-4100-53-1600	Miscellaneous Equipment	423	1,000	1,000	-	-
100-5-4100-53-1701	Uniforms	-	425	425	38	288
100-5-4100-54-2401	C/O - Computers & Peripheral	10,707	-	-	-	-
100-5-4100-58-1200	Principal - Capital Leases	4,301	2,201	2,201	1,101	-
100-5-4100-58-2200	Interest - Capital Leases	143	21	21	10	-
	Total Public Works	**$ 264,432**	**$ 239,635**	**$ 246,735**	**$ 186,182**	**$ 264,667**

General Fund Expenditure Detail (100)

		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	STREET DEPARTMENT					
100-5-4200-51-1101	Salaries	$ 301,105	$ 304,310	$ 304,310	$ 241,074	$ 308,620
100-5-4200-51-2101	Insurance - Group - GMA	46,879	41,502	50,502	41,836	43,543
100-5-4200-51-2200	Social Security (FICA) contributions	3,686	5,143	5,143	3,022	5,220
100-5-4200-51-2401	Retirement contributions	45,759	43,833	43,833	35,391	40,042
100-5-4200-51-2700	Workers' Compensation	46,760	46,035	46,035	26,474	46,725
100-5-4200-51-2900	OPEB Trust	13,205	12,083	12,083	9,554	15,147
100-5-4200-52-1200	Professional Services	-	216	216	-	-
100-5-4200-52-1203	Engineering	14,215	-	-	-	-
100-5-4200-52-1304	Computer Technical Services	65	918	918	830	1,500
100-5-4200-52-2000	Property Services	136,160	147,500	147,500	105,518	156,000
100-5-4200-52-2201	Equipment Repairs/Maintenance	5,714	6,500	6,500	964	4,000
100-5-4200-52-2205	Vehicle Repairs/Maintenance	330	4,000	4,000	892	-
100-5-4200-52-2206	R/M - Traffic Signals	11,516	8,000	8,000	7,487	8,000
100-5-4200-52-2207	Road Repairs/Maintenance	17,032	15,000	21,150	16,350	9,500
100-5-4200-52-2321	Rental Equipment	12,450	16,000	7,000	759	11,500
100-5-4200-52-3102	Insurance General	12,721	19,000	19,000	14,292	8,000
100-5-4200-52-3201	Communications	6,330	5,000	5,000	4,575	6,402
100-5-4200-52-3401	Printing/Publications	124	-	-	-	-
100-5-4200-52-3501	Travel/Seminars/Entrt	44	500	500	-	-
100-5-4200-52-3601	Dues/Subscriptions	85	-	-	(42)	-
100-5-4200-52-3702	Training & Education	356	1,000	1,000	325	2,500
100-5-4200-52-3851	Contract Labor	190	-	-	-	-
100-5-4200-52-3901	Miscellaneous Purchased Services	12	500	500	-	-
100-5-4200-52-3914	Medical Expenses	-	-	-	55	50
100-5-4200-53-1101	Supplies & Materials	7,665	7,000	7,000	4,693	7,000
100-5-4200-53-1102	Vehicle Supplies /Materials	13,139	13,000	13,000	13,945	13,500
100-5-4200-53-1110	Paving Materials	17,137	25,000	25,000	14,515	25,000
100-5-4200-53-1112	Street Signs	5,164	5,000	5,000	5,448	5,000
100-5-4200-53-1220	Energy - Natural gas	215	-	-	-	-
100-5-4200-53-1230	Energy - Electricity	404,018	400,000	400,000	321,491	400,000
100-5-4200-53-1270	Energy - Gasoline/Diesel	21,783	19,500	19,500	14,747	20,000
100-5-4200-53-1600	Miscellaneous Equipment	702	-	-	65	-
100-5-4200-53-1701	Uniforms	3,998	4,000	4,000	3,153	4,000
100-5-4200-54-1404	C/O - Traffic Signals	84,811	30,000	30,000	-	-
100-5-4200-54-1417	C/O - Infrastructure	22,210	95,000	95,000	52,885	95,000
100-5-4200-58-1200	Principal - Capital Leases	15,900	12,750	12,750	9,514	-
100-5-4200-58-2200	Interest - Capital Leases	873	325	325	292	-
	Total Street Department	**$ 1,272,353**	**$ 1,288,615**	**$ 1,294,765**	**$ 950,104**	**$ 1,236,249**

General Fund Expenditure Detail (100)

		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	DRAINAGE DEPARTMENT					
100-5-4250-51-1101	Salaries	$ 199,405	$ 205,568	$ 205,568	$ 149,361	$ 243,591
100-5-4250-51-2101	Insurance - Group - GMA	33,109	35,590	35,590	26,318	44,269
100-5-4250-51-2200	Social Security (FICA) contributions	4,024	2,995	2,995	4,202	6,369
100-5-4250-51-2401	Retirement contributions	30,868	30,985	30,985	24,250	26,707
100-5-4250-51-2700	Workers' Compensation	46,760	32,862	32,862	26,474	35,346
100-5-4250-51-2900	OPEB Trust	7,787	8,210	8,210	3,227	12,472
100-5-4250-52-1200	Professional Services	18,105	15,168	15,168	15,610	17,000
100-5-4250-52-1304	Computer Technical Services	54	714	714	790	1,200
100-5-4250-52-2201	Repairs/Maintenance	5,967	8,000	8,000	1,697	8,000
100-5-4250-52-2205	Vehicle Repairs/Maintenance	165	2,000	2,000	1,661	3,000
100-5-4250-52-2321	Rental Equipment	9,346	13,000	13,000	10,849	10,000
100-5-4250-52-3102	Insurance General	12,658	14,000	14,000	7,239	6,000
100-5-4250-52-3201	Communications	4,699	3,360	3,360	3,783	4,611
100-5-4250-52-3401	Printing/Publications	25	-	-	-	-
100-5-4250-52-3501	Travel/Per Diem	-	300	300	-	300
100-5-4250-52-3601	Dues/Subscriptions	85	50	50	-	50
100-5-4250-52-3702	Training & Education	256	300	300	25	300
100-5-4250-52-3851	Contract Labor	-	1,000	1,000	-	-
100-5-4250-52-3901	Miscellaneous Purchased Services	24	-	-	100	-
100-5-4250-52-3914	Medical Expenses	90	300	300	85	300
100-5-4250-53-1101	Supplies & Materials	24,526	18,000	18,000	9,891	18,000
100-5-4250-53-1110	Paving Materials	852	2,000	2,000	-	2,000
100-5-4250-53-1112	Street Signs	-	500	500	488	500
100-5-4250-53-1270	Energy - Gasoline/Diesel	20,693	20,000	20,000	13,705	20,000
100-5-4250-53-1600	Miscellaneous Equipment	-	750	750	65	
100-5-4250-53-1701	Uniforms	3,338	5,095	5,095	2,593	6,000
100-5-4250-54-1401	Drainage Improvements	-	-	-	1,900	-
100-5-4250-54-2101	C/O - Machinery	76,527	-	-	-	-
100-5-4250-54-2201	C/O - Vehicle	-	-	35,000	-	-
100-5-4250-54-2501	C/O - Other Equipment	1,200	-	-	-	-
100-5-4250-58-1200	Principal - Capital Leases	19,594	4,614	4,614	4,614	
100-5-4250-58-2200	Interest - Capital Leases	740	53	53	53	-
	Total Drainage Department	**$ 520,897**	**$ 425,414**	**$ 460,414**	**$ 308,980**	**$ 466,765**

General Fund Expenditure Detail (100)

		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	SOLID WASTE DEPARTMENT					
100-5-4500-52-2111	Dump Fees	$ 25,431	$ 37,500	$ 37,500	$ 9,422	$ 37,500
100-5-4500-52-2113	Recycling Program	37,525	40,500	40,500	22,875	40,500
100-5-4500-52-2115	Contracted Residential	953,777	964,500	964,500	661,076	1,013,520
100-5-4500-53-1703	Carts	19,272	30,000	30,000	22,118	30,000
	Total Solid Waste Department	**$ 1,036,005**	**$ 1,072,500**	**$ 1,072,500**	**$ 715,491**	**$ 1,121,520**
	FACILITIES MAINTENANCE DEPARTMENT					
100-5-4900-51-1101	Salaries	$ 273,408	$ 267,966	$ 256,966	$ 207,103	$ 256,351
100-5-4900-51-2101	Insurance - Group - GMA	46,931	35,605	35,605	18,091	37,135
100-5-4900-51-2200	Social Security (FICA) contributions	3,319	3,886	3,886	2,506	3,688
100-5-4900-51-2401	Retirement contributions	50,103	40,195	40,195	31,567	34,337
100-5-4900-51-2601	Unemployment	25,711	24,000	24,000	-	-
100-5-4900-51-2700	Workers' Compensation	52,090	29,915	29,915	29,126	21,715
100-5-4900-51-2900	OPEB Trust	14,031	10,648	10,648	5,324	13,023
100-5-4900-52-1200	Professional Services	500	1,668	1,668	-	1,168
100-5-4900-52-1304	Computer Technical Services	54	714	714	790	-
100-5-4900-52-2201	Repairs/Maintenance	2,158	3,500	3,500	2,202	3,500
100-5-4900-52-2202	Building Maintenance	7,968	4,000	4,000	476	5,000
100-5-4900-52-2205	Vehicle Repairs/Maintenance	-	2,400	2,400	592	2,000
100-5-4900-52-2321	Rental Equipment	5,371	2,976	2,976	2,005	2,976
100-5-4900-52-3102	Insurance - General L	11,544	13,000	13,000	9,377	7,000
100-5-4900-52-3201	Communications	4,666	7,920	7,920	3,580	6,204
100-5-4900-52-3501	Travel/Per Diem	21	1,000	1,000	-	1,000
100-5-4900-52-3601	Dues/Subscriptions	234	730	730	15	725
100-5-4900-52-3702	Training & Education	664	1,480	1,480	90	1,200
100-5-4900-52-3901	Miscellaneous Purchased Services	12	-	-	4,317	-
100-5-4900-52-3914	Medical Expenses	41	-	-	185	-
100-5-4900-53-1101	Supplies & Materials	30,632	24,250	24,250	36,187	20,640
100-5-4900-53-1102	Vehicle Supplies /Materials	(3,249)	7,980	7,980	(2,479)	7,080
100-5-4900-53-1104	Tree Reimbursement	20,041	9,925	9,925	11,100	8,100
100-5-4900-53-1270	Energy - Gasoline/Diesel	20,002	22,000	22,000	63,287	25,200
100-5-4900-53-1600	Miscellaneous Equipment	10,089	4,010	4,010	1,134	7,690
100-5-4900-53-1701	Uniforms	3,676	5,240	5,240	2,919	2,150
100-5-4900-54-2100	C/O - Machinery	13,598	6,500	6,500	-	-
100-5-4900-58-1200	Principal - Capital Leases	-	1,856	1,856	1,856	-
100-5-4900-58-2200	Interest - Capital Leases	82	17	17	17	-
	Total Facilities Maintenance Department	**$ 593,697**	**$ 533,381**	**$ 522,381**	**$ 431,367**	**$ 467,882**

General Fund Expenditure Detail (100)

		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	SENIOR CITIZENS ADMINISTRATION					
100-5-5520-51-1101	Salaries	$ 88,658	$ 56,196	$ 56,196	$ 38,950	$ 52,297
100-5-5520-51-2101	Insurance - Group - GMA	12,638	5,325	5,325	7,699	5,636
100-5-5520-51-2200	Social Security (FICA) contributions	2,644	2,336	2,336	1,355	2,008
100-5-5520-51-2401	Retirement contributions	10,393	4,750	4,750	5,055	4,339
100-5-5520-51-2601	Unemployment	-	4,692	4,692	4,080	-
100-5-5520-51-2700	Workers' Compensation	302	274	274	317	255
100-5-5520-51-2900	OPEB Trust	3,748	2,233	2,233	2,540	1,646
100-5-5520-52-1200	Professional Services	-	120	120	-	-
100-5-5520-52-1301	Inspection	717	-	-	-	-
100-5-5520-52-1304	Computer Technical Services	-	-	-	262	-
100-5-5520-52-2201	Repairs/Maintenance	235	1,000	1,000	1,345	1,000
100-5-5520-52-2202	Building Maintenance	8,317	8,015	8,015	3,740	3,615
100-5-5520-52-2205	Vehicle Repairs & Maintenance	92	1,000	1,000	706	1,000
100-5-5520-52-2321	Rental Equipment	1,519	1,380	1,380	1,099	1,380
100-5-5520-52-3102	Insurance General	5,576	6,500	6,500	7,220	5,500
100-5-5520-52-3201	Communications	2,652	3,300	3,300	752	800
100-5-5520-52-3501	Travel/Per Diem	-	1,000	1,000	(27)	1,000
100-5-5520-52-3601	Dues/Subscriptions	237	495	495	-	300
100-5-5520-52-3702	Training & Education	523	500	500	-	-
100-5-5520-52-3851	Contract Labor	440	-	-	260	-
100-5-5520-52-3902	Alarm Systems	538	550	550	458	550
100-5-5520-52-3914	Medical Expenses	-	200	200	50	100
100-5-5520-52-3930	Seniors Travel Expense	2,478	3,500	3,500	2,688	5,000
100-5-5520-53-1101	Supplies & Materials	19,848	16,000	16,000	8,597	16,000
100-5-5520-53-1220	Energy - Natural gas	1,539	2,000	2,000	1,144	2,000
100-5-5520-53-1230	Energy - Electricity	7,666	6,000	6,000	5,687	6,000
100-5-5520-53-1270	Energy - Gasoline/Diesel	2,928	5,000	5,000	1,841	5,000
100-5-5520-53-1301	Seniors Meals	10,466	11,000	11,000	7,967	11,000
100-5-5520-53-1600	Miscellaneous Equipment	2,227	-	-	-	1,600
100-5-5520-53-1701	Uniforms	389	1,000	1,000	-	250
100-5-5520-54-2501	C/O - Other Equipment	-	-	-	-	2,500
	Total Senior Citizen Administration	**$ 186,770**	**$ 144,366**	**$ 144,366**	**$ 103,785**	**$ 130,776**

General Fund Expenditure Detail (100)

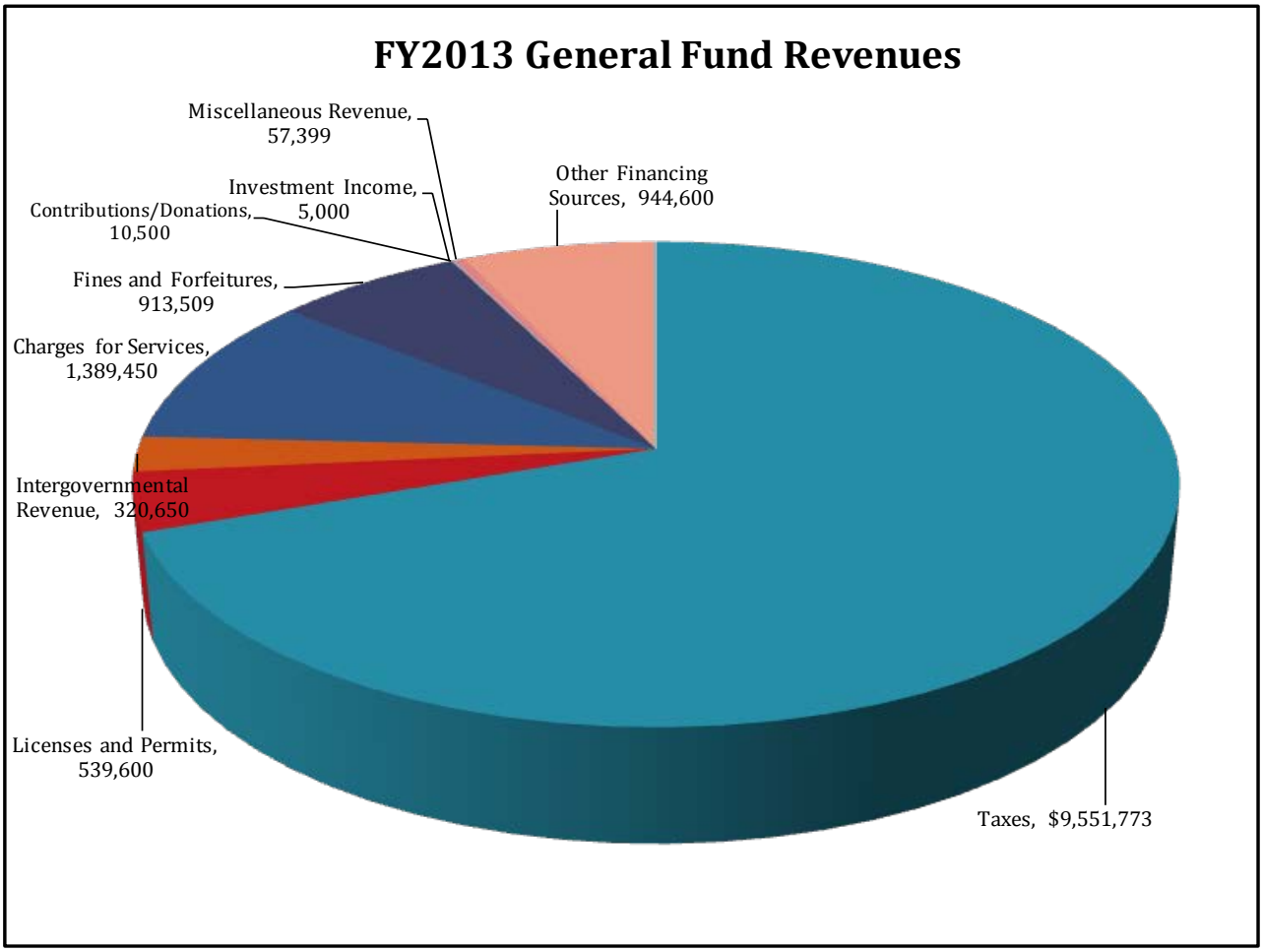
		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	RECREATION					
100-5-6110-51-1101	Salaries	$ 381,564	$ 389,537	$ 389,537	$ 304,463	$ 393,880
100-5-6110-51-2101	Insurance - Group - GMA	47,435	52,165	52,165	35,292	54,291
100-5-6110-51-2200	Social Security (FICA) contributions	6,573	5,648	5,648	4,879	5,711
100-5-6110-51-2401	Retirement contributions	39,399	58,430	58,430	45,883	53,174
100-5-6110-51-2700	Workers' Compensation	9,192	15,584	15,584	6,892	15,719
100-5-6110-51-2900	OPEB Trust	17,830	15,479	15,479	10,549	19,962
100-5-6110-52-1200	Professional Services	100	240	240	-	-
100-5-6110-52-1304	Computer Technical Services	76	3,680	3,680	1,847	6,220
100-5-6110-52-2110	Garbage Disposal	6,918	7,500	7,500	6,863	8,800
100-5-6110-52-2201	Repairs/Maintenance	5,286	10,000	10,000	9,196	10,000
100-5-6110-52-2202	Building Maintenance	21,556	9,813	28,913	28,007	12,698
100-5-6110-52-2205	Vehicle Repairs & Maintenance	-	-	-	11	-
100-5-6110-52-2321	Rental Equipment	2,526	3,060	3,060	4,043	3,060
100-5-6110-52-3102	Insurance General	10,674	13,000	13,000	13,280	11,000
100-5-6110-52-3201	Communications	22,461	19,220	19,220	16,587	21,555
100-5-6110-52-3301	Advertising	1,603	990	990	1,272	2,100
100-5-6110-52-3401	Printing/Publications	942	1,500	1,500	1,422	1,500
100-5-6110-52-3501	Travel/Per Diem	658	1,500	1,500	241	1,500
100-5-6110-52-3601	Dues/Subscriptions	1,636	3,100	3,100	1,411	3,100
100-5-6110-52-3702	Training & Education	1,760	1,000	1,000	210	1,000
100-5-6110-52-3851	Contract Labor	62,154	51,395	66,395	58,352	61,850
100-5-6110-52-3901	Miscellaneous Purchased Services	109	-	-	10	-
100-5-6110-52-3902	Alarm Systems	1,829	2,120	2,120	1,876	2,935
100-5-6110-52-3914	Employee Screening	-	400	400	80	200
100-5-6110-52-3930	Tournament Expense	11,103	12,000	12,000	12,653	15,000
100-5-6110-53-1101	Supplies & Materials	66,751	65,000	65,000	50,395	71,500
100-5-6110-53-1102	Vehicle Supplies/Materials	3,241	2,500	2,500	1,570	2,500
100-5-6110-53-1111	Awards	1,182	2,500	2,500	956	2,500
100-5-6110-53-1220	Energy - Natural gas	2,443	4,000	4,000	1,013	3,000
100-5-6110-53-1230	Energy - Electricity	80,112	65,000	65,000	61,787	75,000
100-5-6110-53-1270	Energy - Gasoline/Diesel	8,590	8,500	8,500	6,312	8,500
100-5-6110-53-1591	Concessions Expenses	21,461	25,000	37,000	35,629	35,000
100-5-6110-53-1600	Miscellaneous Equipment	817	-	-	391	7,600
100-5-6110-53-1701	Uniforms	2,876	3,600	3,600	1,906	3,600
100-5-6110-53-1702	Equipment/Uniforms	59,810	60,000	60,000	44,017	60,000
100-5-6110-54-1100	Land Purchase	15,000	-	-	-	-
100-5-6110-54-1200	Site Improvements	-		19,700	12,484	-
100-5-6110-54-2100	C/O - Machinery	13,000	-	-	-	22,052
100-5-6110-54-2301	C/O - Furniture & Fixtures	25,829	4,000	-	-	-
100-5-6110-54-2401	Computers & Peripherals	10,707	-	-	-	1,500
100-5-6110-54-2501	C/O - Other Equipment	-	125,000	100,000	100,000	8,316
100-5-6110-58-1200	Principal - Capital Leases	46,872	23,646	23,646	23,646	-
100-5-6110-58-2200	Interest - Capital Leases	1,797	338	338	335	-
	Total Recreation	**$ 1,013,872**	**$ 1,066,445**	**$ 1,103,245**	**$ 905,760**	**$ 1,006,323**

General Fund Expenditure Detail (100)

		December 2011 Actual	Adopted Budget 2012	2012 Amended Budget	Actual thru 10/31/2012	Adopted Budget 2013
	INSPECTIONS					
100-5-7200-51-1101	Salaries	$ 220,325	$ 224,795	$ 224,795	$ 179,934	$ 232,348
100-5-7200-51-2101	Insurance - Group - GMA	23,556	25,912	25,912	21,048	27,212
100-5-7200-51-2200	Social Security (FICA) contributions	2,676	3,260	3,260	1,902	3,369
100-5-7200-51-2401	Retirement contributions	29,007	33,719	33,719	27,122	31,367
100-5-7200-51-2500	School Incentive program	6,000	5,400	5,400	3,000	-
100-5-7200-51-2700	Workers' Compensation	5,127	4,007	4,007	1,850	4,087
100-5-7200-51-2900	OPEB Trust	9,459	8,933	8,933	4,467	11,896
100-5-7200-52-1200	Professional Services	350	120	120	-	3,870
100-5-7200-52-1203	Engineering	12,673	8,000	11,400	11,414	8,000
100-5-7200-52-1301	Inspection	650	8,000	8,000	-	8,000
100-5-7200-52-1304	Computer Technical Services	43	1,422	1,422	682	1,422
100-5-7200-52-2201	Repairs/Maintenance	599	500	500	1,311	1,000
100-5-7200-52-2202	Building Maintenance	2,456	2,560	2,560	884	2,560
100-5-7200-52-2205	Vehicle Repairs & Maintenance	115	-	-	73	100
100-5-7200-52-2321	Equipment Rentals	1,679	1,500	1,500	1,173	1,500
100-5-7200-52-3102	Insurance General	6,535	7,000	7,000	10,914	9,000
100-5-7200-52-3201	Communications	6,239	4,200	4,200	5,858	2,726
100-5-7200-52-3301	Advertising	-	1,000	1,000	422	1,000
100-5-7200-52-3401	Printing/Publications	960	2,000	2,000	(194)	2,000
100-5-7200-52-3501	Travel/Per Diem	2,924	5,000	5,000	2,347	5,000
100-5-7200-52-3601	Dues/Subscriptions	251	800	800	436	800
100-5-7200-52-3702	Training & Education	3,445	5,000	5,000	2,648	5,000
100-5-7200-52-3901	Miscellaneous Purchased Services	226	-	-	72	-
100-5-7200-52-3914	Medical Expenses	25	-	-	50	50
100-5-7200-52-3941	Cell Tower Reviews	10,500	6,000	14,000	14,000	6,000
100-5-7200-53-1101	Supplies & Materials	2,848	4,500	4,500	4,436	4,500
100-5-7200-53-1230	Energy - Electricity	3,650	3,500	3,500	2,268	3,500
100-5-7200-53-1270	Energy - Gasoline/Diesel	4,303	5,500	5,500	3,031	5,500
100-5-7200-53-1400	Books & Periodicals	-	750	750	-	750
100-5-7200-53-1600	Miscellaneous Equipment	-	1,000	1,000	999	2,500
100-5-7200-53-1701	Uniforms	663	800	800	309	800
	Total Inspections	**$ 357,284**	**$ 375,178**	**$ 386,578**	**$ 302,456**	**$ 385,857**
	Total Department Expenses	**$ 11,318,265**	**$ 13,364,368**	**$ 11,900,068**	**$ 8,881,145**	**$ 13,233,796**
100-5-9000-61-1000	Transfer to CIP Fund	-	-	1,015,000	720,000	348,685
100-5-9000-61-1001	Transfer to Splost Fund	-	-	-	-	150,000
	Total Other Financing Sources	**$ -**	**$ -**	**$ 1,015,000**	**$ 720,000**	**$ 498,685**
	Total Expenditures & Other Financing Sourc	**$ 11,318,265**	**$ 13,364,368**	**$ 12,915,068**	**$ 9,601,145**	**$ 13,732,481**

General Fund (100)
Summary of Revenues

	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2013 Adopted Budget
Taxes	$ 9,891,831	$ 8,908,860	9,183,860	$ 9,551,773
Licenses and Permits	346,547	344,500	652,900	539,600
Intergovernmental Revenue	327,589	231,448	241,448	320,650
Charges for Services	1,485,890	1,334,600	1,380,150	1,389,450
Fines and Forfeitures	845,513	800,360	800,360	913,509
Investment Income	4,452	5,000	5,000	5,000
Contributions/Donations	17,507	82,500	60,500	10,500
Miscellaneous Revenue	60,220	30,500	44,250	57,399
Other Financing Sources	377,557	1,626,600	546,600	944,600
Total Revenue & Other Financing Sources	**$13,357,106**	**$ 13,364,368**	**$ 12,915,068**	**$ 13,732,481**



General Fund Revenue Detail (100)

	2011 Actual	2012 Adopted Budget	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
REVENUE					
Taxes					
Real & Personal Property	$ 4,476,992	$ 3,625,000	$ 3,825,000	$ 1,876,271	$ 4,100,000
Motor Vehicle	274,448	260,000	260,000	244,296	280,000
Mobile Home	15,207	30,000	30,000	15,854	17,000
Intangible Recording	154,631	150,000	150,000	171,428	170,000
Real Estate Transfer Tax	42,354	44,000	44,000	38,291	44,000
Utility Franchise Tax	1,289,667	1,300,000	1,364,000	1,349,388	1,375,000
Local Option Sales Tax	1,936,899	1,855,000	1,866,000	1,512,353	1,875,000
Alcoholic beverage excise tax	451,968	447,500	447,500	405,520	480,000
Mixed drink excise tax	52,483	52,000	52,000	45,969	54,000
Occupational tax	184,915	178,000	178,000	178,980	178,000
Insurance premium tax	897,746	900,000	900,000	953,557	900,000
Financial institution tax	48,321	48,000	48,000	48,773	48,773
Penalty - Property Tax	65,713	18,000	18,000	38,634	29,000
Penalty - Occupational Tax	487	1,360	1,360	1,108	1,000
Total Taxes	**9,891,831**	**8,908,860**	**9,183,860**	**6,880,422**	**9,551,773**
Licenses & Permits					
Alcoholic beverage license	71,350	70,000	70,000	76,620	76,000
Insurance license	17,850	27,500	27,500	26,902	27,500
Zoning and Land Use Permits	26,328	22,000	22,000	35,984	26,500
Regulatory fees - businesses	5,088	5,000	5,000	9,537	9,600
Building Permits	225,931	220,000	528,400	517,511	400,000
Total License & Permits	**346,547**	**344,500**	**652,900**	**666,554**	**539,600**
Intergovernmental Revenues					
Federal grant - SAFER Grant	253,225	168,448	168,448	150,886	109,963
Byrne Grant (Indirect)	-	-	10,000	10,000	-
Safety Grant	-	-	-	5,795	-
State of Georgia - Capital	6,802	-	-	-	138,000
C.C. Narcotic Task Force	48,964	45,000	45,000	46,924	58,000
Chatham County Pilot	18,598	18,000	18,000	14,687	14,687
Total Intergovernmental Revenue	**327,589**	**231,448**	**241,448**	**228,292**	**320,650**

General Fund Revenue Detail (100)

	2011 Actual	2012 Adopted Budget	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Charges for Services					
Court Technology Fee I	57,641	52,000	52,000	50,286	60,000
Court Technology Fee II	26,013	24,000	24,000	21,298	25,350
False Alarm fees	6,625	5,000	8,250	8,450	10,000
Sanitation fees	1,143,034	1,055,000	1,055,000	806,612	1,055,000
Sanitation Penalty revenue	24,534	24,500	24,500	20,400	24,500
Recycled Refuse	14,419	9,000	9,000	10,910	7,000
Cart fees	57,425	30,000	30,000	53,225	45,000
Facilities Rental fees	10,487	10,000	13,100	13,600	12,000
Youth Tournaments	8,433	10,000	10,000	214	5,000
Youth Sports	54,174	50,000	53,200	48,429	55,000
Adult Sports	3,200	4,000	4,000	3,911	4,000
Youth Classes/Camps	18,404	12,000	27,000	22,695	15,000
Adult Classes/Camps	130	-	-	20	-
Senior Citizens - Membership	100	100	100	250	100
Senior Citizens - Receivables	2,602	-	-	2,079	-
Concessions Stand	50,478	45,000	57,000	65,824	66,500
Bloomingdale for Seniors	5,166	4,000	4,000	6,930	5,000
Cemetery lots	675	-	-	-	-
Tree Reimbursement	2,350	-	9,000	48,525	-
Total Charges for Services	**1,485,890**	**1,334,600**	**1,380,150**	**1,183,658**	**1,389,450**
Fines & Forfeitures					
Fines & Forfeitures	845,153	800,000	800,000	731,443	913,309
Restitution	360	360	360	335	200
Total Fines & Forfeitures	**845,513**	**800,360**	**800,360**	**731,778**	**913,509**
Investment Income					
Interest on Investments	4,452	5,000	5,000	6,669	5,000
Total Investment Income	**4,452**	**5,000**	**5,000**	**6,669**	**5,000**
Contributions/Private Donations					
Seniors Center Fundraiser	442	-	-	-	-
Donations - Fire/Police	11,090	2,500	5,500	10,996	3,000
Donations - General Fund	-	75,000	50,000	50,000	-
Donations - Sponsors	5,975	5,000	5,000	6,300	7,500
Total Contributions/Private Donations	**17,507**	**82,500**	**60,500**	**67,296**	**10,500**
Miscellaneous Revenue					
Rent	-	-	-	-	-
Tower Lease Agreement	43,790	30,000	35,000	56,703	48,399
Insurance Proceeds	8,506	-	3,750	3,750	-
GF Convenience fee	3,413	500	5,500	8,121	9,000
Other (Sundry)	4,511	-	-	1,866	-
Total Miscellaneous Revenue	**60,220**	**30,500**	**44,250**	**70,440**	**57,399**
Other Financing Sources					
Transfers In - Hotel/Motel	281,446	285,000	285,000	240,683	300,000
Use of Fund Balance	-	200,000	-	-	-
Sale of Assets	6,311	-	-	28,920	-
Capital Leases	89,800	1,141,600	261,600	290,188	644,600
Total Other Financing Sources	**377,557**	**1,626,600**	**546,600**	**559,791**	**944,600**
Total Revenue	**$ 13,357,106**	**$ 13,364,368**	**$ 12,915,068**	**$ 10,394,900**	**$13,732,481**

General Fund (100)

Summary of Revenues and Expenditures

	2011 Actual	2012 Adopted Budget	2012 Amended Budget	2013 Adopted Budget
Beginning Fund Balance	$ 7,625,253	$ 9,642,259	$ 9,642,259	$ 9,642,259
Resources				
Revenue				
Taxes	9,891,831	8,908,860	9,183,860	9,551,773
License & Permits	346,547	344,500	652,900	539,600
Intergovernmental Revenue	327,589	231,448	241,448	320,650
Charges for Services	1,485,890	1,334,600	1,380,150	1,389,450
Fines & Forfeitures	845,513	800,360	800,360	913,509
Investment Earnings	4,452	5,000	5,000	5,000
Contributions/Donations	17,507	82,500	60,500	10,500
Miscellaneous Revenue	60,220	30,500	44,250	57,399
Total Revenues	$ 12,979,549	$ 11,737,768	$ 12,368,468	$ 12,787,881
Other Financing Sources				
Transfer in - Hotel-Motel Tax Fund	281,446	285,000	285,000	300,000
Use of Fund Balance	-	200,000	-	-
Sale of Assets	6,311	-	-	-
Capital Leases	89,800	1,141,600	261,600	644,600
Total Other Financing Sources	$ 377,557	$ 1,626,600	$ 546,600	$ 944,600
Total Resources	**$ 13,357,106**	**$ 13,364,368**	**$ 12,915,068**	**$ 13,732,481**
Uses				
Expenditures				
General Government	$ 525,664	$ 567,623	$ 614,023	$ 555,852
Public Safety	5,326,396	7,387,191	5,790,441	7,210,816
Public Works	3,645,751	3,537,711	3,574,958	3,557,083
Community Development	1,509,257	1,562,005	1,610,205	1,522,956
Debt Service	311,197	309,838	310,441	387,089
Total Expenditures	$ 11,318,265	$ 13,364,368	$ 11,900,068	$ 13,233,796
Other Financing Uses				
Transfer out - CIP Fund	21,835	-	1,015,000	348,685
Transfer out - Splost Fund				150,000
Total Other Financing Uses	$ 21,835	$ -	$ 1,015,000	$ 498,685
Total Uses	**$ 11,340,100**	**$ 13,364,368**	**$ 12,915,068**	**$ 13,732,481**
Change in Fund Balance	$ 2,017,006	$ -	$ -	$ -
Ending Fund Balance	**$ 9,642,259**	**$ 9,642,259**	**$ 9,642,259**	**$ 9,642,259**

Confiscated Assets Fund (210)

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.

	2011 Actual	2012 Adopted Budget	2012 Projection Year End	2013 Adopted Budget
Revenues				
Fines and Forfeitures	$ 15,907	$ 15,906	$ 15,906	$ 5,000
Other Revenues	15			50
Total Revenues	15,922	15,906	15,906	5,050
Expenditures				
Public Safety	8,019	15,906	15,906	5,050
Total Expenditures	8,019	15,906	15,906	5,050
Other Financing Sources (Uses)				
Transfer in - General Fund	21,835	21,835	21,835	
Total Other Financing Sources	21,835	21,835	21,835	-
Net change in fund balance	29,738	21,835	21,835	-
Fund balance, beginning of year	-			29,738
Fund Balance, end of year	$ 29,738	$ 21,835	$ 21,835	$ 29,738

Hotel – Motel Tax Fund (275)

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 $600,000 in FY 2013.

	2011 Acutal	2012 Adopted Budget	2012 Projection Year End	2013 Adopted Budget
Revenues				
Hotel/Motel Taxes	562,892	600,000	600,000	600,000
Other Revenues				
Total Revenues	562,892	600,000	600,000	600,000
Expenditures				
Housing & Development	281,446	300,000	300,000	300,000
Total Expenditures	281,446	300,000	300,000	300,000
Other Financing Sources (Uses)				
Transfer out - General Fund	(281,446)	(300,000)	(300,000)	(300,000)
	(281,446)	(300,000)	(300,000)	(300,000)
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund Balance, end of year	-	-	-	-

SPLOST Fund (320)

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

Project	Prior Years	2011 Actual	2012 Projected	2013 Budget	Total Cost
1998 - 2003 Referendum					
Highways and Streets					
Miscellaneous Street Projects	$ 418,175	$ -	$ -	$ -	$ 418,175
Drainage Projects					
Miscellaneous Drainage Projects	1,638,004	-	13,527	-	1,651,531
Pipemakers Canal Study	55,008	-	-	-	55,008
Pooler Parkway Drainage Improvements	-	-	21,000	-	21,000
Pooler Pedestrian Park	-	-	25,522	20,000	45,522
Pooler Parkway Sidewalks/Drainage	-	-	10,678	250,000	260,678
Other Capital Outlay					
Pooler Parkway Sidewalks	29,320	-	-	-	29,320
Highway 80 Sidewalks	2,465	-	-	-	2,465
Miscellaneous Street Projects	123,931	-	-	-	123,931
Recreation Park Improvements	265,467	-	-	-	265,467
2003 - 2008 Referendum					
Open Space					
Pooler Pedestrian Park	2,250	44,719	56,322	-	103,291
Fire Equipment					
Fire Pumper Debt Service	462,955	-	-	-	462,955
Other Capital Outlay					
Pooler Parkway Recreation Park	6,877,848	-	-	-	6,877,848
Recreation Concession Stand	130,597	-	-	-	130,597
Debt Service on Recreation Bonds	389,550	-	-	-	389,550
Highway 80 Sidewalks	65,107	155,842	-	-	220,949
Pooler Parkway Sidewalks	21,454	8,335	-	150,000	179,789
Traffic Signal Hwy 80/Pine Barren Road	-	19,700	18,707	350,000	388,407
2008 - 2014 Referendum					
Recreation					
Debt Service for Recreation Park	166,950	903,038	1,316,865	1,316,865	3,703,718
Total Expenditures	**$ 10,649,081**	**$ 1,131,633**	**$ 1,462,620**	**$ 2,086,865**	**$ 15,330,199**

Capital Projects Fund (350)

	2012 Adopted Budget	2012 Amended Budget	Actual 10/31/2012	2013 Adopted Budget
Revenues				
Interest on Investments	-	-	933	-
Other Revenues	-	-	-	-
Total Revenues	-	-	933	-
Other Financing Sources				
Transfer in - General Fund	720,000	1,015,000	720,000	348,685
Capital Leases	880,000	585,000	355,218	-
Total Other Financing Sources	1,600,000	1,600,000	1,075,218	348,685
Total Revenue & Other Financing Sources	1,600,000	1,600,000	1,076,151	348,685
Expenditures				
Supplies & Materials	-	-	64	-
Legal Fees	22,000	22,000	23,000	-
Land Acquisition	-	-	1,000	-
Capital Outlay - Building	-	-	-	120,685
Capital Outlay - Furniture/Fixtures	-	-	-	228,000
Capital Outlay - Fire Station #3	829,000	716,000	335,145	-
Capital Outlay - Fire Station #4	667,000	567,000	381,216	-
Capital Outlay - Police Station	82,000	295,000	-	-
Total Expenditures	1,600,000	1,600,000	740,425	348,685
Net Income (Loss)	-	-	335,726	-

Water/Sewer Fund (505)

Revenue & Expense Summary

Revenues	2011 Actual	2012 Budget	Actual Y-T-D	2013 Budget
Water Revenues	$ 2,329,148	$ 2,289,000	$ 1,894,983	$ 2,372,200
Sewer Revenues	2,819,874	2,635,000	2,170,571	2,866,005
Investment Earnings	21,859	22,000	15,383	18,000
Contributions/Donations	854,238	(272,784)	3,205,336	843,561
Other Revenues & Penalties	97,817	104,372	76,127	92,550
Miscellaneous Revenues	17,908	9,413	10,216	12,384
Use of Fund Balance	-	472,784	-	-
Total Revenue	**$ 6,140,844**	**$ 5,259,785**	**$ 7,372,616**	**$ 6,204,700**

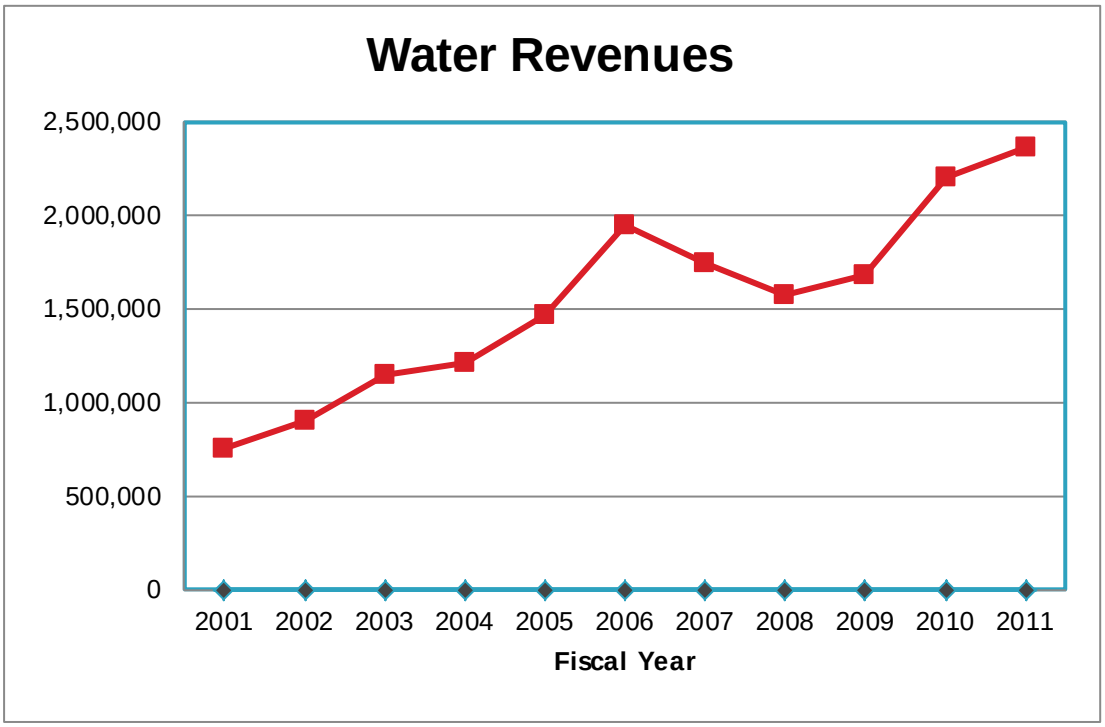
Water/Sewer Expenses	2011 Actual	2012 Budget	Actual Y-T-D	2013 Budget
Public Works Administration	$ 418,337	$ 435,911	$ 331,780	$ 479,390
Sewer Department	1,118,809	1,127,490	860,318	1,233,809
Wastewater Treatment Plant	1,492,992	1,247,925	797,842	1,511,165
Water Department	2,055,549	1,808,700	1,824,505	2,377,767
Debt Service	638,215	639,759	572,035	602,569
Total Expenses	**$ 5,723,902**	**$ 5,259,785**	**$ 4,386,480**	**$ 6,204,700**

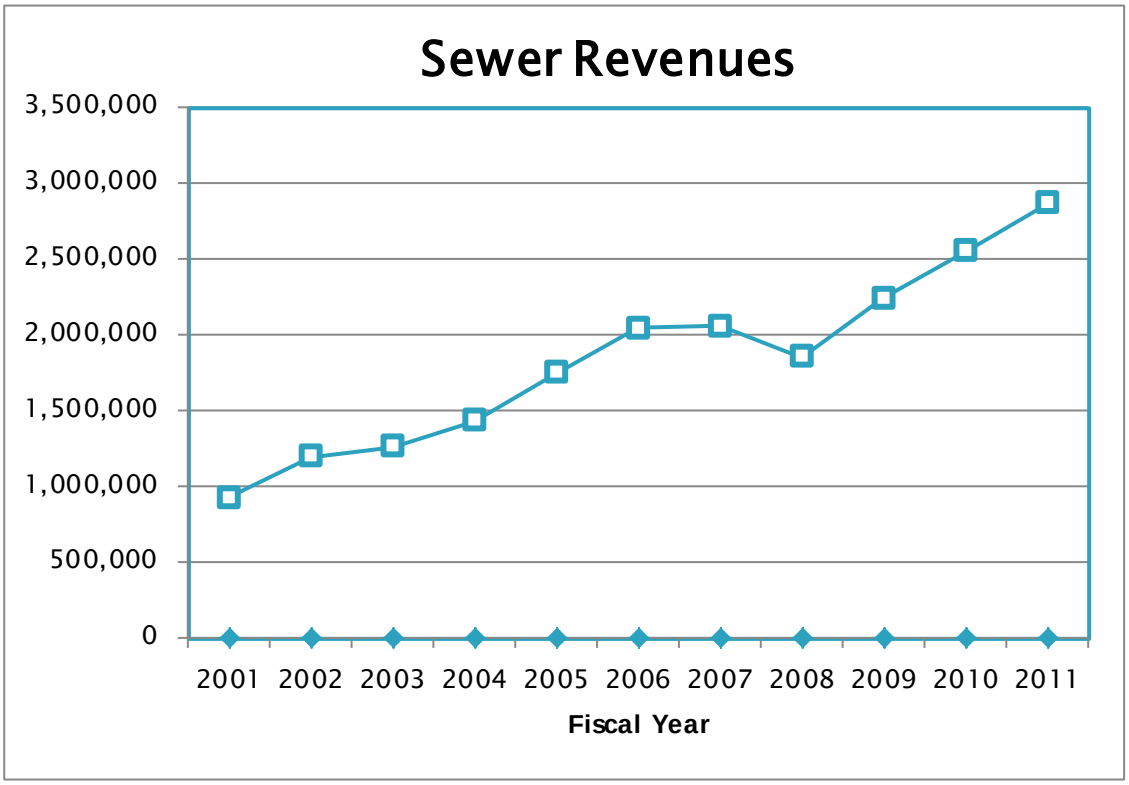
Significant Changes/Comments

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.

In FY 2012, Capital Cost Recovery fees increased the revenue significantly higher than what was budgeted due to the construction of a large multi-family development. Budget plans for 2013 include construction of a new water well on Quacco Road as well as additional upgrades to water metering equipment.

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 during the 2006-2008 period which resulted from a change in billing and metering software in 2007.


Water Revenues
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011
Fiscal Year


Sewer Revenues
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
0
2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011
Fiscal Year

Debt Summary

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

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.

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

Enterprise Funds

Fiscal Year	98L66WJ	2002L33WQ	CW02007P	2005l23WJ	2003L42WJ	Total
2013	$ 249,732	$ 50,431	$ 855,391	177,126	$ 228,847	$ 1,561,527
2014	249,732	50,431	855,391	177,126	228,847	1,561,527
2015	249,732	50,431	855,391	177,126	228,847	1,561,527
2016	249,732	50,431	855,391	177,126	228,847	1,561,527
2017	249,732	50,431	855,391	177,126	228,847	1,561,527
2018	249,732	50,431	855,391	177,126	228,847	1,561,527
2019	249,732	50,431	855,391	177,126	228,847	1,561,527
2020	201,569	50,431	855,391	177,126	228,847	1,513,364
2021	-	50,431	855,391	177,126	228,847	1,311,795
2022	-	50,431	855,391	177,126	228,847	1,311,795
2023	-	50,431	855,391	177,126	228,847	1,311,795
2024	-	50,431	855,391	177,126	228,847	1,311,795
2025	-	37,764	855,391	177,126	228,847	1,299,128
2026	-	-	855,389	177,126	228,847	1,261,362
2027	-	-	-	177,126	228,847	405,973
2028	-	-	-	177,126	37,515	214,641
2029				28,998	-	28,998
Total	1,949,693	642,936	11,975,472	2,863,014	3,470,220	20,901,335
Less Interest	318,528	150,382	2,226,220	778,231	899,742	4,373,103
Grand Total	$ 1,631,165	$ 492,554	$9,749,252	$2,084,783	$ 2,570,478	$ 16,528,232

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, 2013 of $1,949,693 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 177,320	$ 72,412	$ 249,732
2014	185,781	63,951	249,732
2015	194,645	55,087	249,732
2016	203,932	45,800	249,732
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	**$ 1,631,165**	**$ 318,528**	**$ 1,949,693**

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, 2012 of $642,936 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 29,541	$ 20,890	$ 50,431
2014	30,855	19,576	50,431
2015	32,228	18,203	50,431
2016	33,661	16,770	50,431
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	**$ 492,554**	**$ 150,382**	**$ 642,936**

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, 2013 of $11,975,472 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 569,278	$ 286,113	$ 855,391
2014	586,549	268,842	855,391
2015	604,345	251,046	855,391
2016	622,680	232,711	855,391
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	**$ 9,749,252**	**$ 2,226,220**	**$ 11,975,472**

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, 2013 of $2,863,014 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 92,559	$ 84,567	$ 177,126
2014	96,465	80,661	177,126
2015	100,535	76,591	177,126
2016	104,777	72,349	177,126
2017	109,198	67,928	177,126
2018	113,806	63,320	177,126
2019	118,608	58,518	177,126
2020	123,612	53,514	177,126
2021	128,828	48,298	177,126
2022	134,264	42,862	177,126
2023	139,929	37,197	177,126
2024	145,833	31,293	177,126
2025	151,987	25,139	177,126
2026	158,400	18,726	177,126
2027	165,083	12,043	177,126
2028	172,049	5,077	177,126
2029	28,850	148	28,998
Total	**$ 2,084,783**	**$ 778,231**	**$ 2,863,014**

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, 2013 of $3,470,220 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 124,267	$ 104,580	$ 228,847
2014	129,536	99,311	228,847
2015	135,029	93,818	228,847
2016	140,754	88,093	228,847
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	**$ 2,570,478**	**$ 899,742**	**$ 3,470,220**

Capital Leases

Fiscal Year	2009 P/W Equipment Lease	2009 Fire Vehicle Lease	2009 Police Vehicle Lease	2009 Police Vehicle Lease	2012 Police Vehicle Lease	2012 Fire Vehicle Lease	2012 Fire Station Lease	2012 Fire Vehicle Lease	2012 Fire Equipment Lease	Total
2013	$ 13,101	$ 33,000	$ 3,713	$ 31,238	$ 39,827	$ 8,998	$ 77,452	$ 9,256	$ 43,188	$ 259,773
2014	3,275	199,516	-	15,619	39,827	8,998	77,452	9,256	43,188	397,131
2015	-	-	-		-	2,250	77,452	2,314	32,391	114,407
2016	-	-	-	-	-	-	77,452	-	-	77,452
2017	-	-	-	-	-	-	77,452	-	-	77,452
2018	-	-	-	-	-	-	77,452	-	-	77,452
2019	-	-	-	-	-	-	77,452	-	-	77,452
2020	-	-	-	-	-	-	77,452	-	-	77,452
2021	-	-	-	-	-	-	77,452	-	-	77,452
2022	-	-	-	-	-	-	77,452	-	-	77,452
2023	-	-	-	-	-	-	77,452	-	-	77,452
2024	-	-	-	-	-	-	77,452	-	-	77,452
2025	-	-	-	-	-	-	77,452	-	-	77,452
2026	-	-	-	-	-	-	77,452	-	-	77,452
Total	16,376	232,516	3,713	46,857	79,654	20,246	1,084,328	20,826	118,767	1,623,283
Less Interest	436	19,773	33	1,189	2,708	820	216,519	850	4,923	247,251
Grand Total	$ 15,940	$ 212,743	$ 3,680	$ 45,668	$ 76,946	$ 19,426	$ 867,809	$ 19,976	$ 113,844	$ 1,376,032

Public Works Equipment Lease

On March 13, 2009, the City of Pooler entered into a lease-purchase agreement in the amount of $60,000 with BB&T Governmental Finance to purchase a JCB 506 Backhoe. The financed amount is payable from April 2009 through January 2014 at an interest rate of 3.63%. The loan obligation payable at January 1, 2013 of $16,376 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 12,694	$ 407	$ 13,101
2014	3,246	29	3,275
Total	**$ 15,940**	**$ 436**	**$ 16,376**

Fire Department Vehicle Lease

On April 20, 2009, the City of Pooler entered into a financing agreement in the amount of $273,874 with The Savannah Bank to purchase two used fire vehicles. The financed amount is payable from April 2010 through April 2014 at an interest rate of 4.84%. The loan obligation payable at January 1, 2013 of $232,516 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 22,560	$ 10,440	$ 33,000
2014	190,183	9,333	199,516
Total	**$ 212,743**	**$ 19,773**	**$ 232,516**

Police Department Vehicle Lease

On March 5, 2010, the City of Pooler entered into a lease-purchase agreement in the amount of $42,281 with BB&T Governmental Finance to purchase2 police cruisers. The financed amount is payable from April 2010 through January 2013 at an interest rate of 3.67%. The loan obligation payable at January 1, 2013 of $3,713 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 3,680	$ 33	$ 3,713
	-	-	-
Total	**$ 3,680**	**$ 33**	**$ 3,713**

Police Department Vehicle Lease

On June 17, 2011, the City of Pooler entered into a lease-purchase agreement in the amount of $89,800 with BB&T Governmental Finance to purchase 4 police cruisers. The financed amount is payable from July 2011 through April 2014 at an interest rate of 2.96%. The loan obligation payable at January 1, 2013 of $46,857 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 30,220	$ 1,018	$ 31,238
2014	15,448	171	15,619
Total	**$ 45,668**	**$ 1,189**	**$ 46,857**

Police Department Vehicle Lease

On January 27, 2012, the City of Pooler entered into a lease-purchase agreement in the amount of $114,250 with BB&T Governmental Finance to purchase 5 police cruisers. The financed amount is payable from February 2012 through November 2014 at an interest rate of 3.10%. The loan obligation payable at January 1, 2013 of $ 79,654 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 37,879	$ 1,948	$ 39,827
2014	39,067	760	39,827
Total	**$ 76,946**	**$ 2,708**	**$ 79,654**

Fire Department Station Lease

On February 8, 2012, the City of Pooler entered into a lease-purchase agreement in the amount of $880,000 with BB&T Governmental Finance to finance the construction of 2 fire stations. One station will be located on Quacco Road across from the Savannah Quarters neighborhood. The other station will be located on Barrow Drive and will serve the city's industrial area. The financed amount is payable from September 2012 through December 2026 at an interest rate of 3.26%. The loan obligation payable at January 1, 2013 of $1,084,328 and is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 49,766	$ 27,686	$ 77,452
2014	51,408	26,044	77,452
2015	53,104	24,348	77,452
2016	54,857	22,595	77,452
2017	56,667	20,785	77,452
2018	58,537	18,915	77,452
2019	60,469	16,983	77,452
2020	62,465	14,987	77,452
2021	64,526	12,926	77,452
2022	66,655	10,797	77,452
2023	68,855	8,597	77,452
2024	71,127	6,325	77,452
2025	73,474	3,978	77,452
2026	75,899	1,553	77,452
Total	**$ 867,809**	**$ 216,519**	**$ 1,084,328**

Fire Department Vehicle Lease

On March 23, 2012, the City of Pooler entered into a lease-purchase agreement in the amount of $25,725 with BB&T Governmental Finance to purchase a Chevrolet Tahoe for the Fire Chief. The financed amount is payable from April 2012 through January 2015 at an interest rate of 3.34%. The loan obligation payable at January 1, 2013 of $20,246 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 8,454	$ 544	$ 8,998
2014	8,741	257	8,998
2015	2,231	19	2,250
Total	**$ 19,426**	**$ 820**	**$ 20,246**

Fire Department Vehicle Lease

On April 20, 2012, the City of Pooler entered into a lease-purchase agreement in the amount of $26,454 with BB&T Governmental Finance to purchase a Ford Expedition for the Administration department. The financed amount is payable from April 2012 through February 2015 at an interest rate of 3.37%. The loan obligation payable at January 1, 2013 of $20,826 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 8,692	$ 564	$ 9,256
2014	8,989	267	9,256
2015	2,295	19	2,314
Total	**$ 19,976**	**$ 850**	**$ 20,826**

Fire Department Equipment Lease

On September 21, 2012, the City of Pooler entered into a lease-purchase agreement in the amount of $123,759 with BB&T Governmental Finance to purchase 4 sets of Jaws of Life for emergency extraction. The financed amount is payable from December 2012 through September 2015 at an interest rate of 2.85%. The loan obligation payable at January 1, 2013 of $ 118,767 is detailed as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 40,373	$ 2,815	$ 43,188
2014	41,536	1,652	43,188
2015	31,935	456	32,391
Total	**$ 113,844**	**$ 4,923**	**$ 118,767**

Recreation Authority Revenue Bonds(City of Pooler Project), Series 2007

In May 2007, The Chatham County Recreation Authority authorized the issuance, delivery and sale of $4,500,000 Chatham County Recreation Authority Revenue Bonds (City of Pooler Project), Series 2007. The bonds bear an interest rate of 3.71% with final maturity on April 1, 2014. The bond proceeds were used to finance the construction of the Pooler Recreational Park.

Pursuant to the bond issue, the City entered into an intergovernmental contract with the Chatham County Recreation Authority whereby the City has the unconditional obligation to provide sufficient funds for debt service payments and related paying agent or bond register fees. The City is authorized to exercise its powers of taxation to extent necessary to pay the amounts required by the contract.

Annual debt service requirements to maturity for the contractual obligation are as follows:

Fiscal Year	Principal	Interest	Total
2013	$ 1,250,000	$ 71,418	$ 1,321,418
2014	1,300,000	24,115	1,324,115
Total	**$ 2,550,000**	**$ 95,533**	**$ 2,645,533**

Debt Limitation

The City of Pooler does not have any general obligation bond debt and does not intend to enter into any bonded debt in the future.

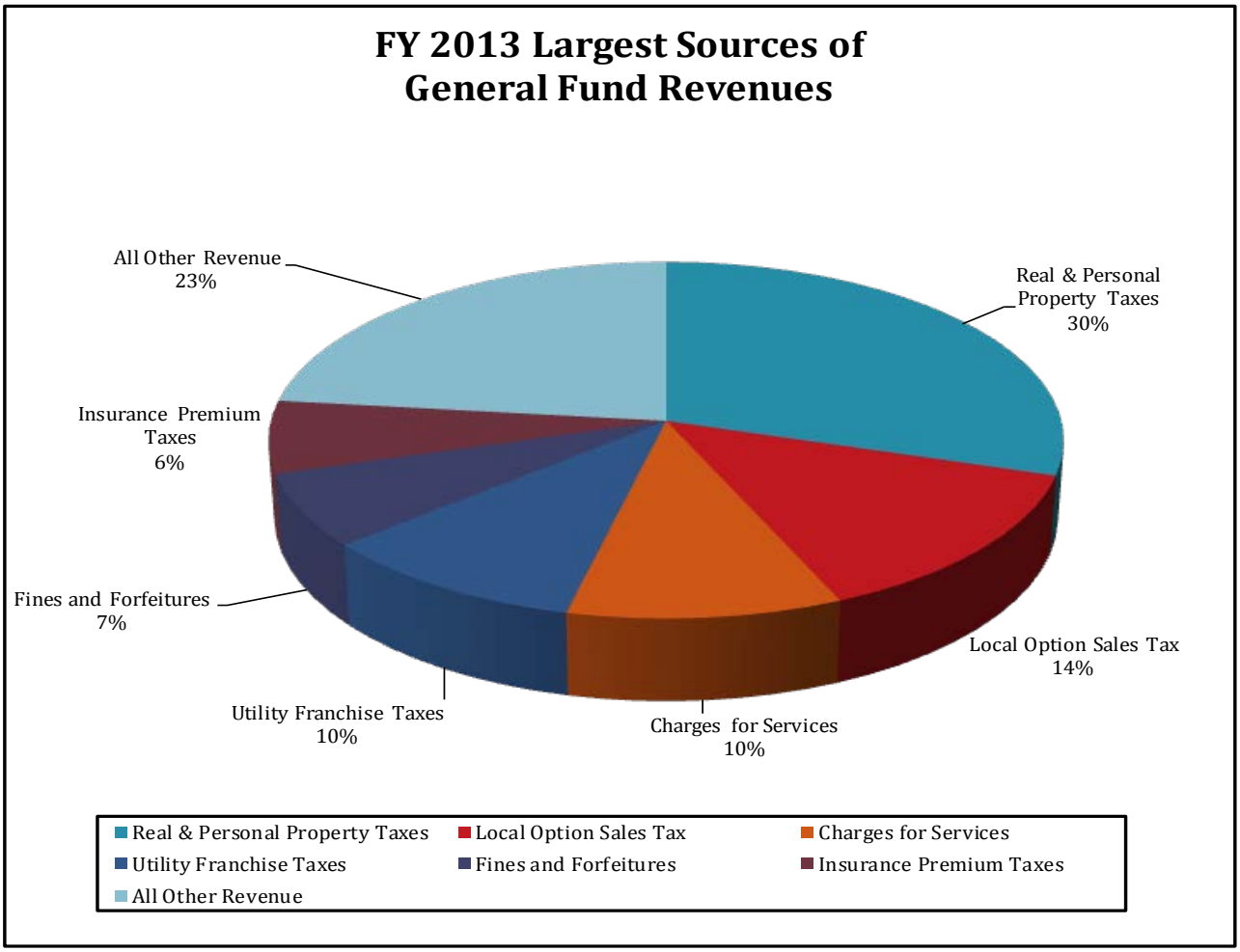
Financial Trends

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

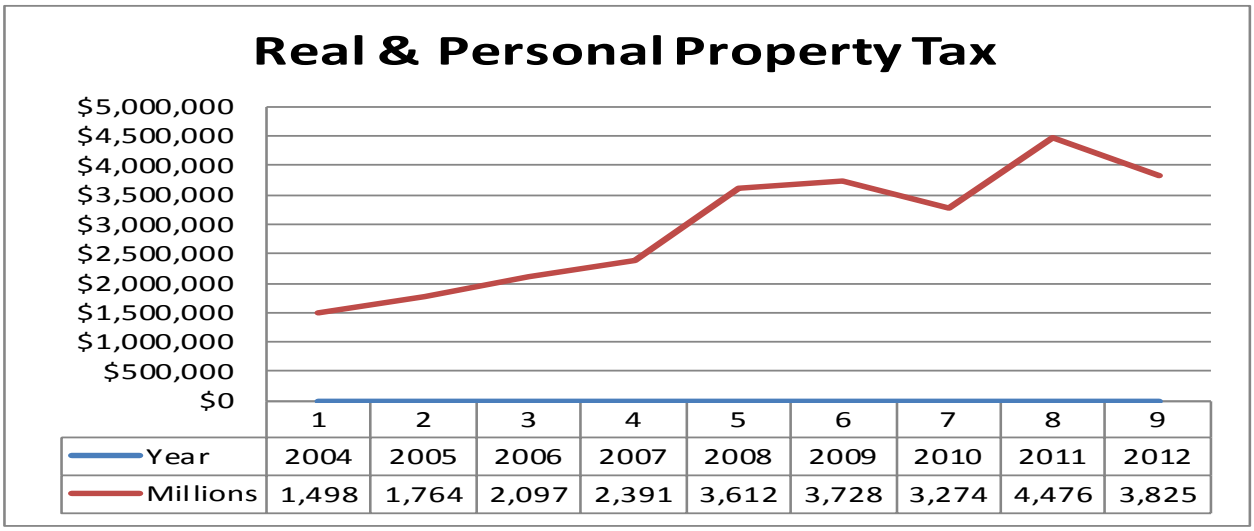
Total General Fund resources are anticipated to increase 9.58% or $1,204,113 from the FY 2012 amended budgeted amount to a total of $12,563,368. General Fund resources available to the City of Pooler in FY 2013 include operating revenues of $12,822,881 and transfers in from the Hotel/Motel Fund of $300,000 and Capital Leases of $944,600.

The largest sources of General Fund resources are Real and Personal Property Taxes - $4,100,000, Local Option Sales Tax (LOST) - $1,875,000, Charges for Services - $1,389,450, Utility Franchise Taxes - $1,375,000, and Fines and Forfeitures - $913,509. Insurance Premium Taxes - $ 900,000 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

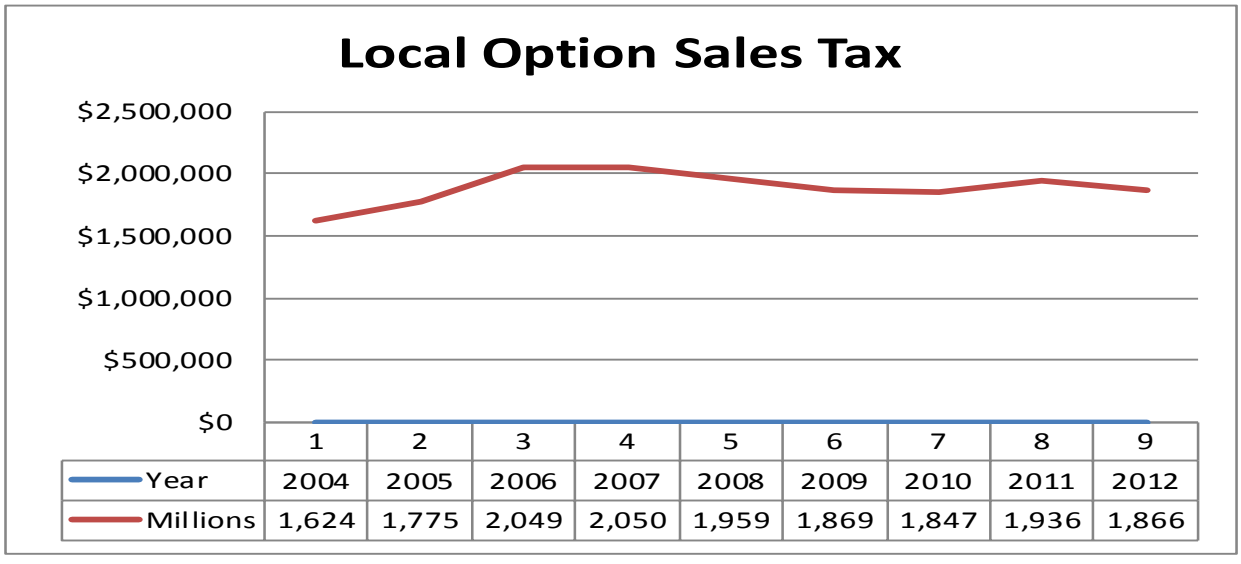
The City of Pooler collects Real and Personal Property taxes. The millage rate is 4.635 mils. The City relies on these taxes to ensure a high quality of services to the citizens. This source of revenue has slowly increased over the years, which has ensured financial stability for the City and its citizens. This source of revenue accounts for roughly 29.8% of General Fund resources. The City expects to receive $4,100,000 in tax revenues in FY 2013.



	1	2	3	4	5	6	7	8	9
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012
Millions	1,498	1,764	2,097	2,391	3,612	3,728	3,274	4,476	3,825

Local Option Sales Tax

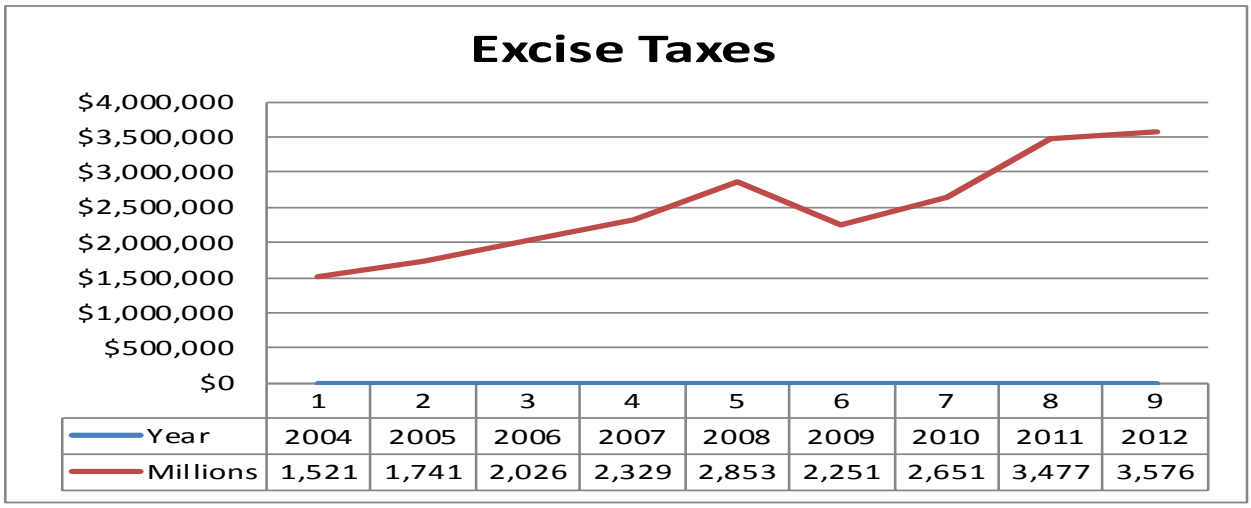
The Local Option Sales Tax Revenue is another revenue source the City relies on to ensure the ability to deliver a high quality of service to the citizens. This source of revenue accounts for roughly 13.6% of General Fund resources. The City expects to receive $1,875,000 in LOST funds in FY 2013. Trend 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.



	1	2	3	4	5	6	7	8	9
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012
Millions	1,624	1,775	2,049	2,050	1,959	1,869	1,847	1,936	1,866

Excise Taxes

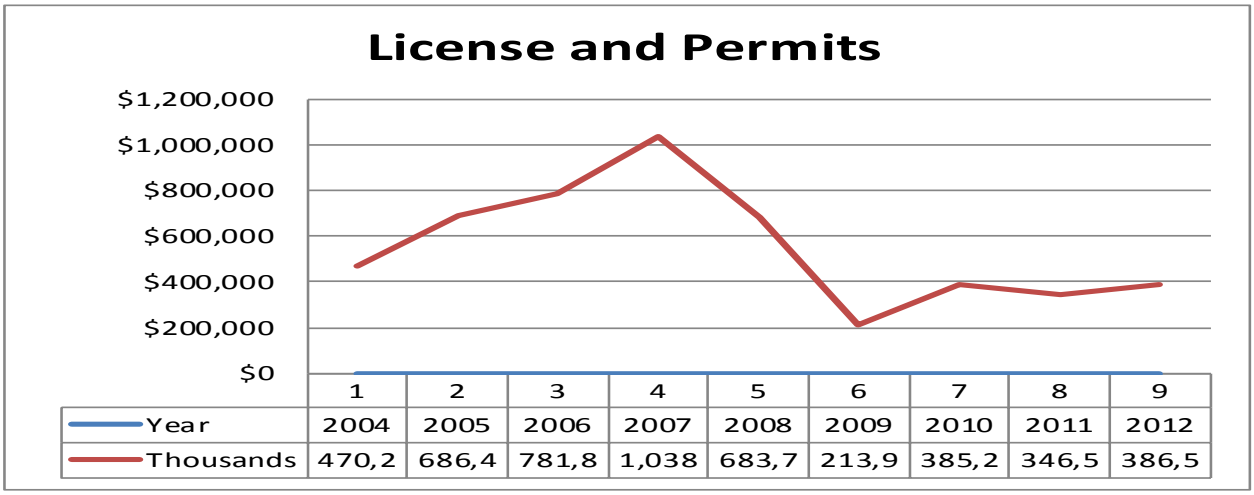
Taxes in the excise tax category include: Franchise Taxes (Electric, Gas, Television Cable, and Telephone), Alcoholic Beverage Taxes, Local Option Mixed Drink Taxes, Business and Occupation Taxes, Insurance Premium Tax, and Financial Institution Tax. In FY 2013 the City expects to garner $3,576,773, which accounts for 25.8% of General Fund resources. Forecasted similarly to the sales tax, excise tax revenues are directly related to the health of the local economy.



	1	2	3	4	5	6	7	8	9
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012
Millions	1,521	1,741	2,026	2,329	2,853	2,251	2,651	3,477	3,576

Licenses and Permits

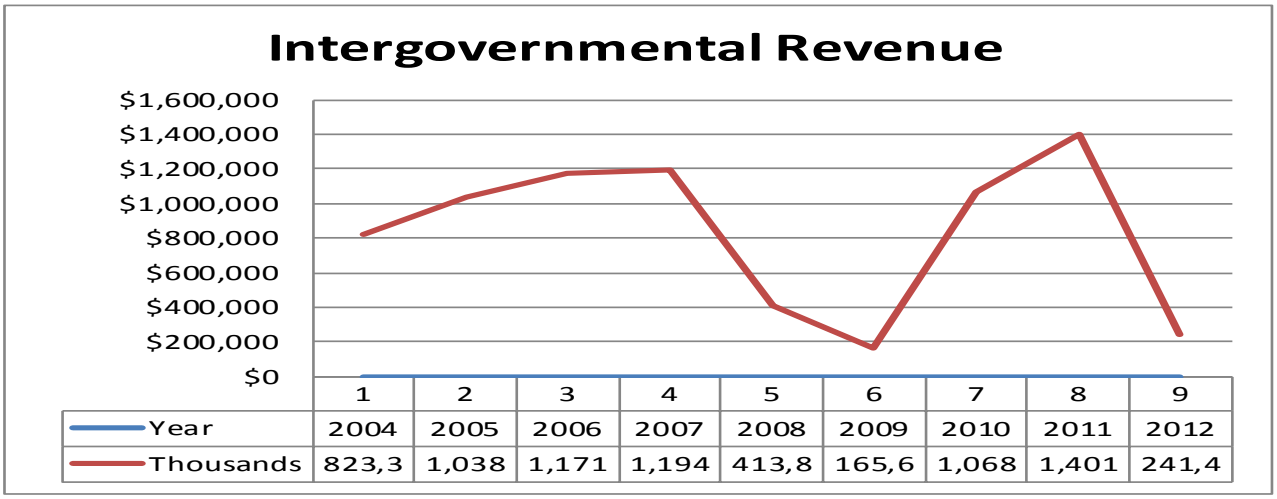
Licenses and Permits revenues are comprised of regulatory fees, alcoholic beverages licenses, non-business licenses and permits, and various other permits. The City projects these revenues will bring in $539,600 in FY 2013. This represents an increase of 39.6%, or $153,100, from the FY 2012 Amended Budget. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream. While the City will continue to spur new development, the uncertainty in the economy has led to a conservative estimate for this revenue source.



	1	2	3	4	5	6	7	8	9
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012
Thousands	470,2	686,4	781,8	1,038	683,7	213,9	385,2	346,5	386,5

Intergovernmental Revenues

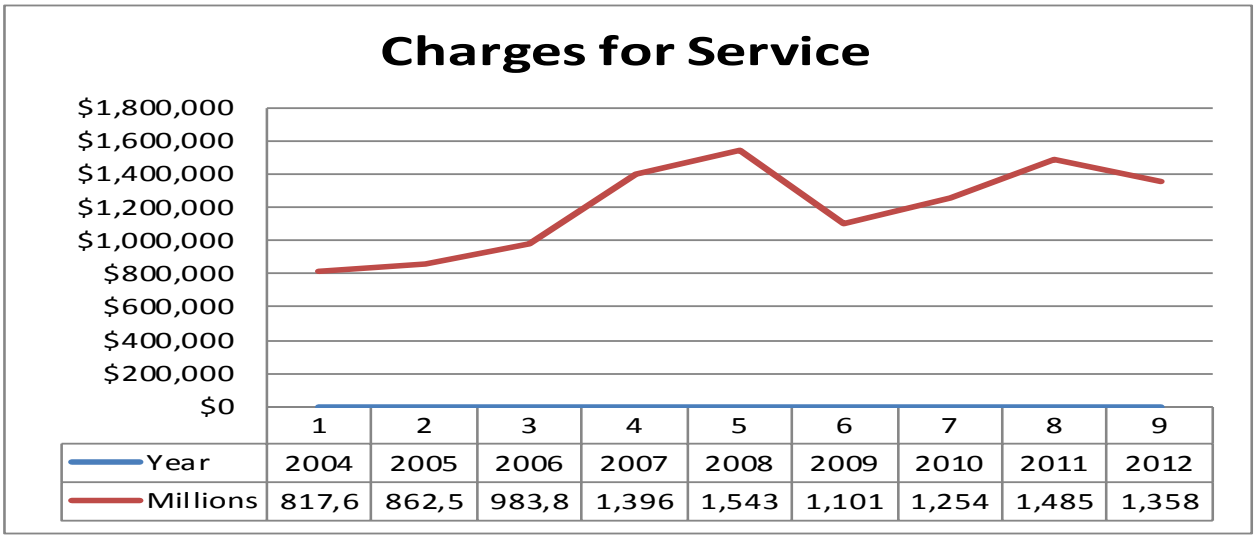
Intergovernmental Revenue received by the City of Pooler often fluctuate from year to year to the inconsistent nature of the sources. During the past 8 years, the City has received grant funding to assist with staffing in the fire department, to purchase new fire equipment, as well as DOT funding for 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 $320,650 in FY 2013 in intergovernmental revenue.



	1	2	3	4	5	6	7	8	9
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012
Thousands	823,3	1,038	1,171	1,194	413,8	165,6	1,068	1,401	241,4

Charges for Services

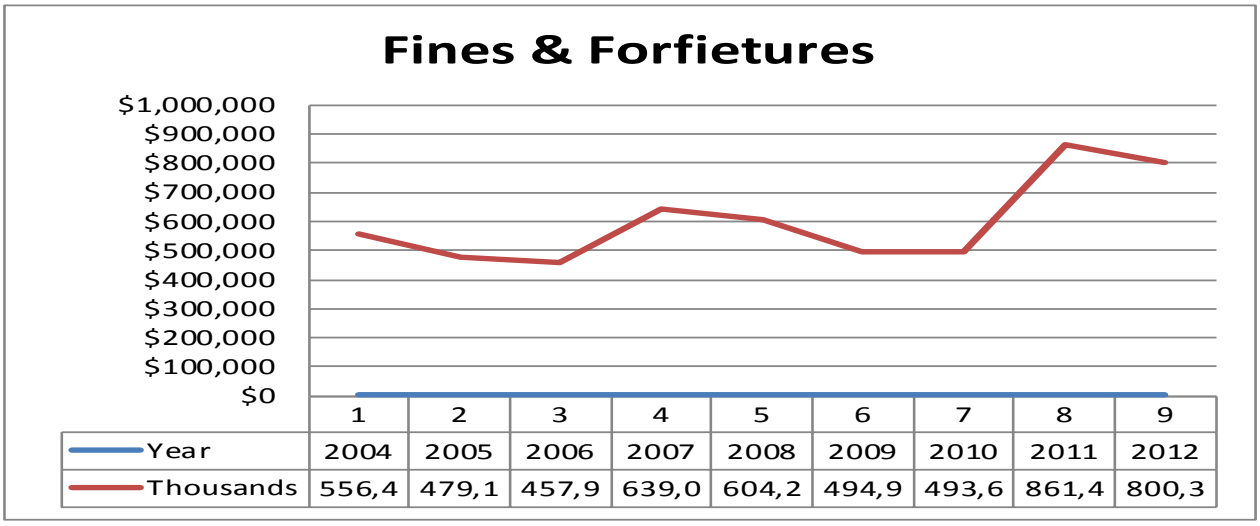
The City charges fees for several of the services it provides to its citizens. Some examples of such fees are Summer Camp fees, fees for renting the pool, false alarm charges, and accident report fees. Based on trend analysis and a slight increase in certain fees charged by the Recreation Department, the City projects these revenues to bring in $129,600. This represents an increase of 7.6% from the FY 2011 Amended Budget.



	1	2	3	4	5	6	7	8	9
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012
Millions	817,6	862,5	983,8	1,396	1,543	1,101	1,254	1,485	1,358

Fines and Forfeitures

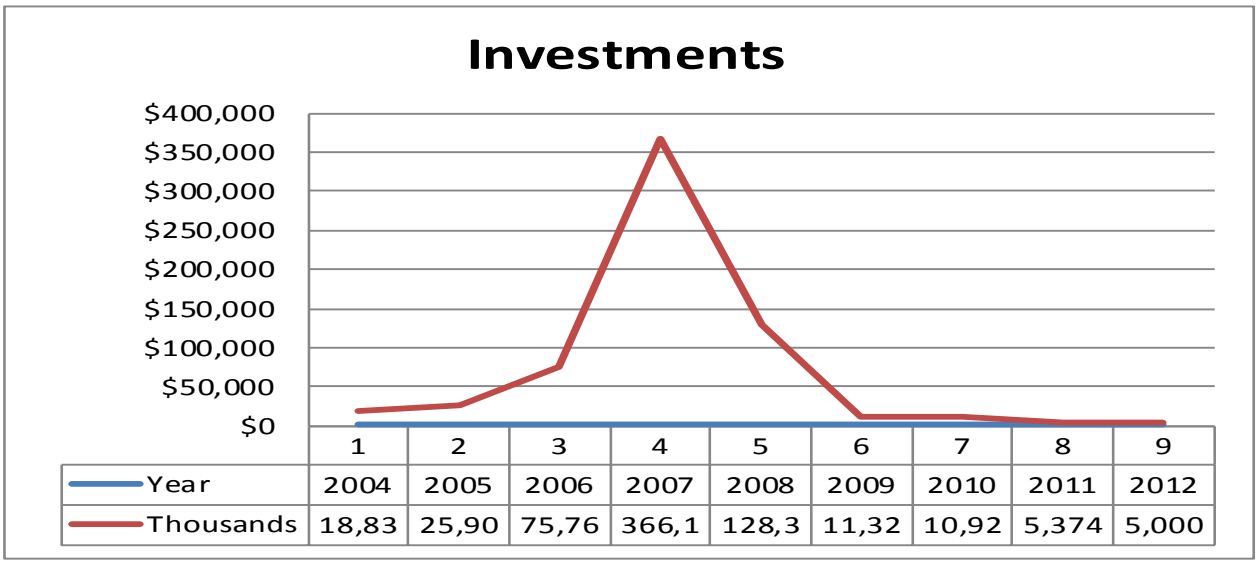
Fines and Forfeitures are projected to garner a total of $1,200,000 in FY 2013. This represents a slight decrease of 2.4%, or $30,000, under the FY 2012 Amended Budget. Trend analysis is the primary means of forecasting this revenue source.



	1	2	3	4	5	6	7	8	9
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012
Thousands	556,4	479,1	457,9	639,0	604,2	494,9	493,6	861,4	800,3

Investment Income

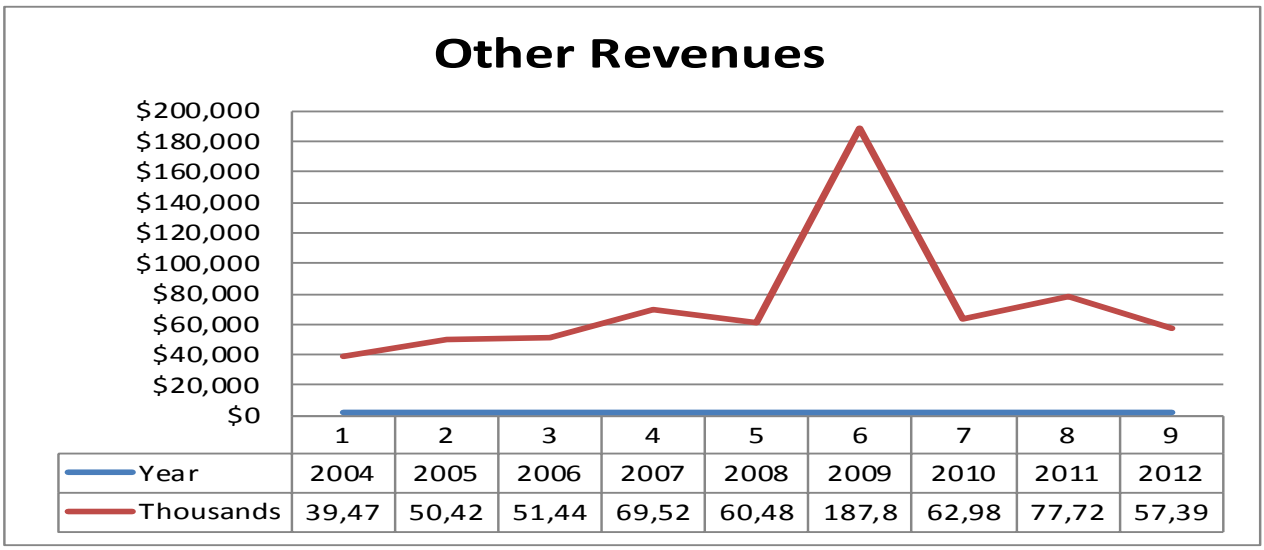
Due to the health of the local economy and the use of available monies for financing the new City Hall, the amount of revenue generated by investment income is projected at $10,000. This represents no change from the FY 2012 Amended Budget.



	1	2	3	4	5	6	7	8	9
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012
Thousands	18,83	25,90	75,76	366,1	128,3	11,32	10,92	5,374	5,000

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. In FY 2013, these revenues are projected to bring in $165,200 to the City. This represents a decrease of 3.4%, or $5,788 under the FY 2011 Amended Budget.



	1	2	3	4	5	6	7	8	9
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012
Thousands	39,47	50,42	51,44	69,52	60,48	187,8	62,98	77,72	57,39

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 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 2013 budget includes revenue from the 2008 SPLOST and fund balances from the 1998 and 2003 SPLOSTs, as well as a $150,000 fund transfer from the General Fund.

In 2013, tax revenue received from the 1998, 2003, and 2008 SPLOST funds will be used for the following projects:

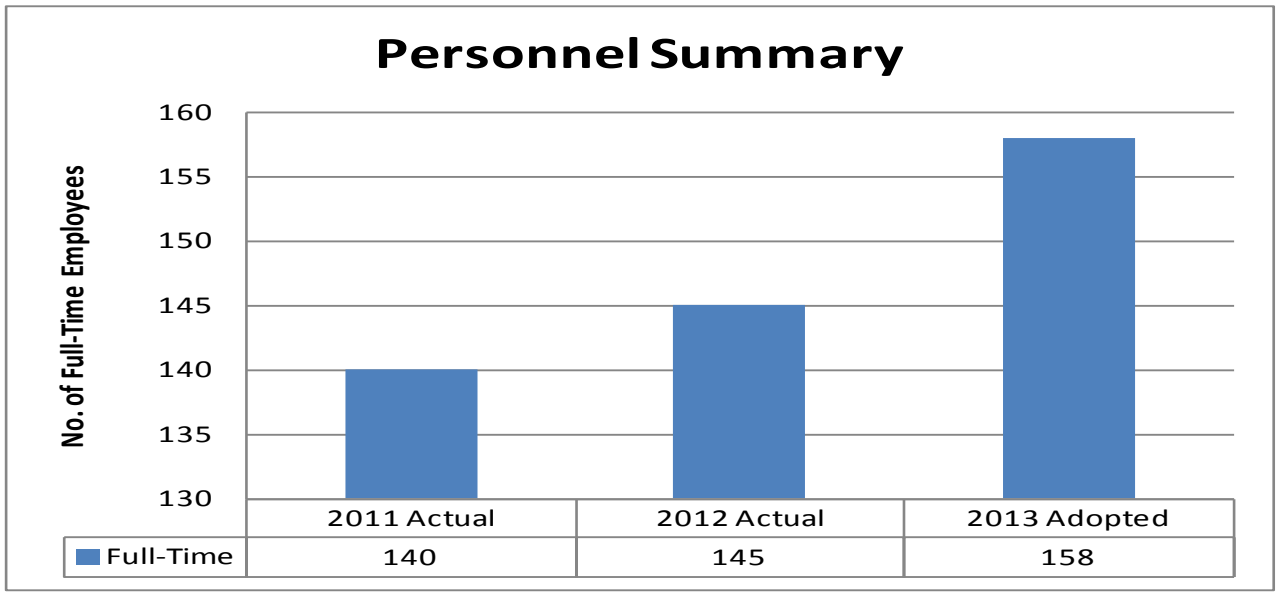
- Sidewalk extension from Highway 80 to Pooler Parkway down to Godley Boulevard
- Traffic signal and road realignment at Highway 80 and Pine Barren Road
- Pooler Recreation Park debt service

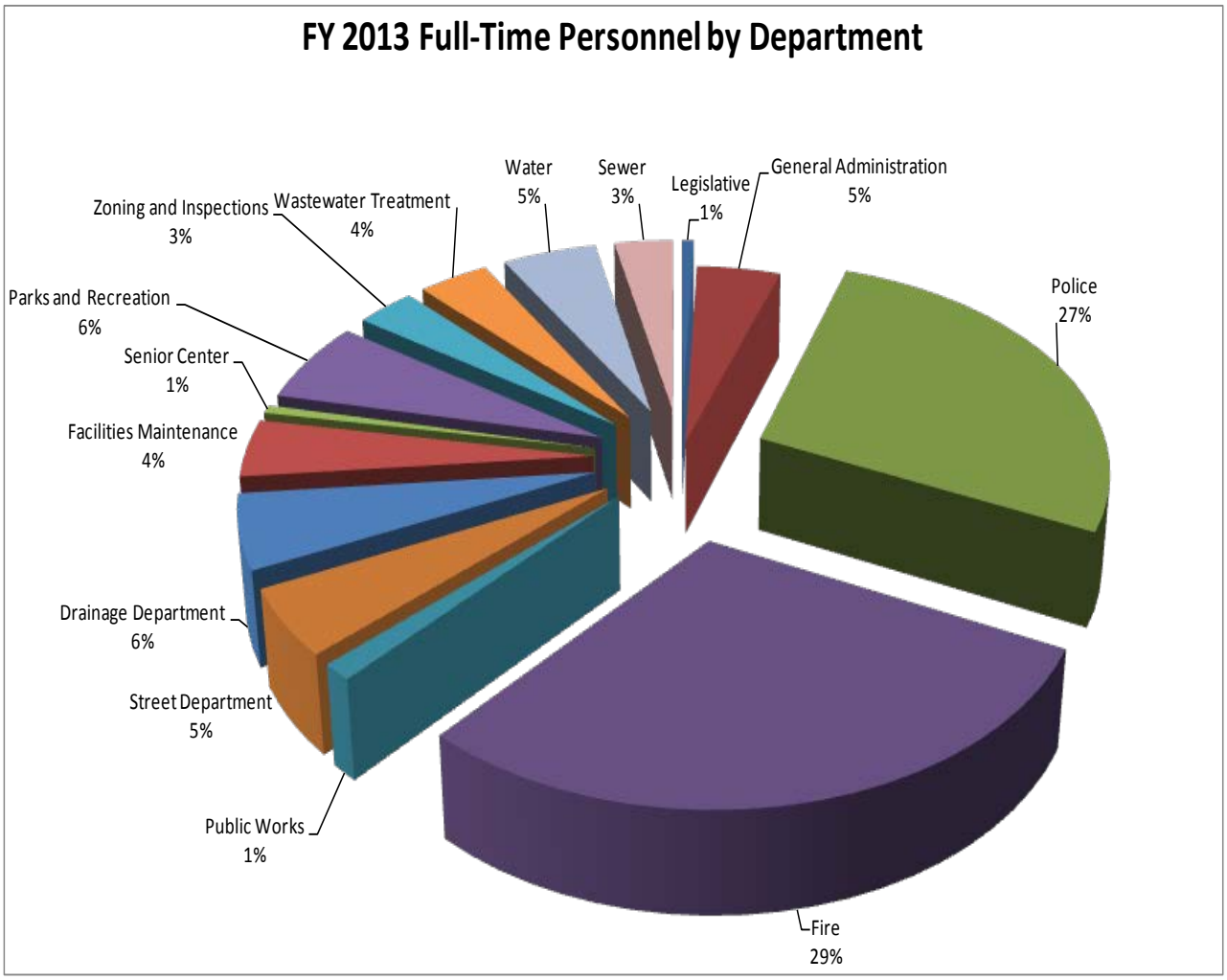
Personnel Summary

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 2013 Approved Budget, 158 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	2011 Actual	2012 Actual	2013 Adopted
Legislative	0	0	1
General Administration	8	8	7
Police	38	38	43
Fire	35	40	46
Public Works	2	2	2
Street Department	8	8	8
Drainage Department	7	7	9
Facilities Maintenance	7	7	7
Senior Center	2	1	1
Parks and Recreation	10	10	10
Zoning and Inspections	5	5	5
Wastewater Treatment	5	6	6
Water	8	8	8
Sewer	5	5	5
Total Full-Time Employees	140	145	158





Highlights

Over half of the employees of the City provide direct service to the citizens of Pooler. As shown in the chart above, the Police Department makes up 28% of the total workforce. The Fire Department employs the next largest portion of the City's workforce with 27%.

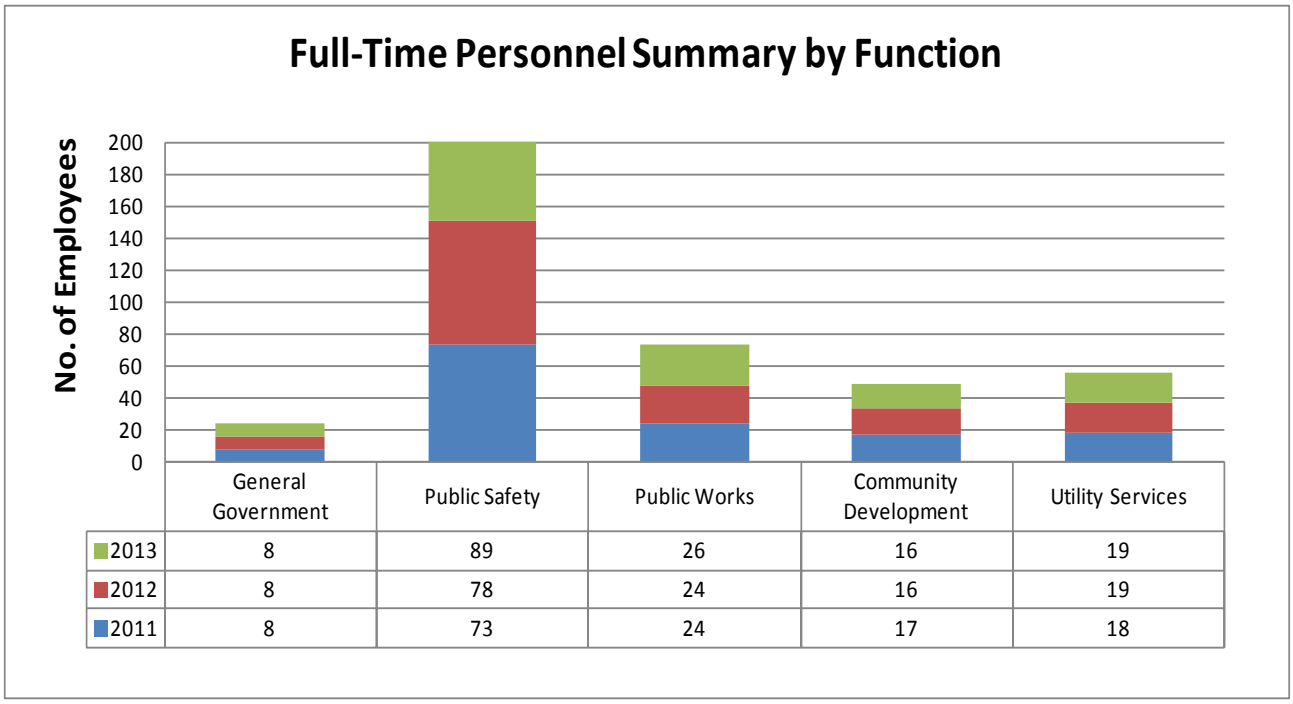
In FY 2013, the City is making a commitment to keep staffing levels at a minimum. Only those positions that are vacated and are necessary will be filled by the City.

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.

City Functions
Departments/Divisions

General Government	Public Safety	Public Works	Community Development	Utility Services
Legislative Executive Finance Human Resources IT/IS	Police Fire	Streets Drainage Facilities Maintenance	Zoning and Inspections Parks and Recreation Senior Center	Water & Sewer Sanitation



Employee Benefits

The FY 2013 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.

Salaries

In 2013, the City will partner with the Carl Vinson Institute of Government to complete a city-wide job classification and compensation study. The study will be conducted in three phases: (1) Analysis of position descriptions; (2) Position evaluations; and (3) Comparative wage and salary analysis.

Each employee will complete an in-depth job questionnaire that covers major aspects of the employee's position. The Department Head and the Human Resource Director will review the information and develop a job description for each position. Results of the study will enable the City to update its pay ranges and ensure an equitable and competitive pay system, both internally and externally.

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 Shift Firefighters**	**2184 – 12 Hour Shift Police Officers**
2	.05769	120 (15 days)	168 (7 days)	126 (10.5 days)
5	.07692	160 (20 days)	224 (9.33 days)	168 (14 days)
9	.09615	200 (25 days)	280 (11.67 days)	210 (17.5 days)
14	.11538	240 (30 days)	336 (14 days)	252 (21 days)
15 +	.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
Martin Luther King, Jr. Birthday (observed)
Memorial Day
Independence Day
Labor Day
Veterans Day
Thanksgiving Day
Day After Thanksgiving
Christmas Day
Day After Christmas
New Year's Eve

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 2013, 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 2013:

	PPO	HMO	POS
Employee Only	$ 452.00	$ 422.00	$ 342.00
Employee + Spouse	904.00	844.00	684.00
Employee + Child(ren)	859.00	802.00	650.00
Family Coverage	1,355.00	1,264.00	1,025.00

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. In 2013, the City increased the weekly benefit to 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 on the first of the month following the employee's one year anniversary. Employees contribute 2% or 3% of their earnings through a

payroll deduction and become vested after 5 or 7 years of service, depending on their start date. 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

The following changes were made to the City's GMEBS plan beginning with all employees hired on or after January 1, 2011. The plan requirements and/or benefits did not change for employees hired before January 1, 2011

- Employee contributions increased from 2% to 3% of earnings
- The vesting period for employees hired on or after 01/01/2011 changed from 5 years to 7 years.

Defined Contribution Plan

The City offers employees the opportunity to participate in a 457 defined contribution plan administered by MetLife 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.

Position Classification

Position	FLSA
Accounting Clerk	Non-Exempt
Activities Coordinator	Non-Exempt
Assistant City Manager/Finance Officer	Exempt
Assistant Court Clerk	Non-Exempt
Assistant Recreation Director	Exempt
Athletic Coordinator	Non-Exempt
Athletic Turf Supervisor	Non-Exempt
City Manager	Exempt
Clerk of Council	Exempt
Code Enforcement Officer	Non-Exempt
Court Clerk	Non-Exempt
Crew Leader	Non-Exempt
Crossing Guard (Part-time)	Non-Exempt
Electrician	Non-Exempt
Facilities Maintenance Supervisor	Non-Exempt
Groundskeeper	Non-Exempt
Groundskeeper Supervisor	Exempt
Heavy Equipment Operator	Non-Exempt
Human Resources Director	Exempt
I/T Director	Exempt
Inspections Coordinator	Non-Exempt
Inspector	Non-Exempt
Investigator	Non-Exempt
Laborer I	Non-Exempt
Laborer II	Non-Exempt
Laborer III	Non-Exempt
Lead Mechanic	Non-Exempt
Mechanic II	Non-Exempt
Parks Attendant II	Non-Exempt
Parks Attendant III	Non-Exempt
Public Works Coordinator	Non-Exempt
Public Works Director	Exempt
Purchasing Agent	Non-Exempt
Receptionist	Non-Exempt
Records Clerk	Non-Exempt
Recreation Director	Exempt
Recreation Specialist	Non-Exempt
Recycling Coordinator	Non-Exempt
Senior Center Asistant (Part-time)	Non-Exempt
Superintendent	Exempt
Zoning Administrator	Exempt
Zoning Assistant	Non-Exempt

Certified Public Safety Position Classification

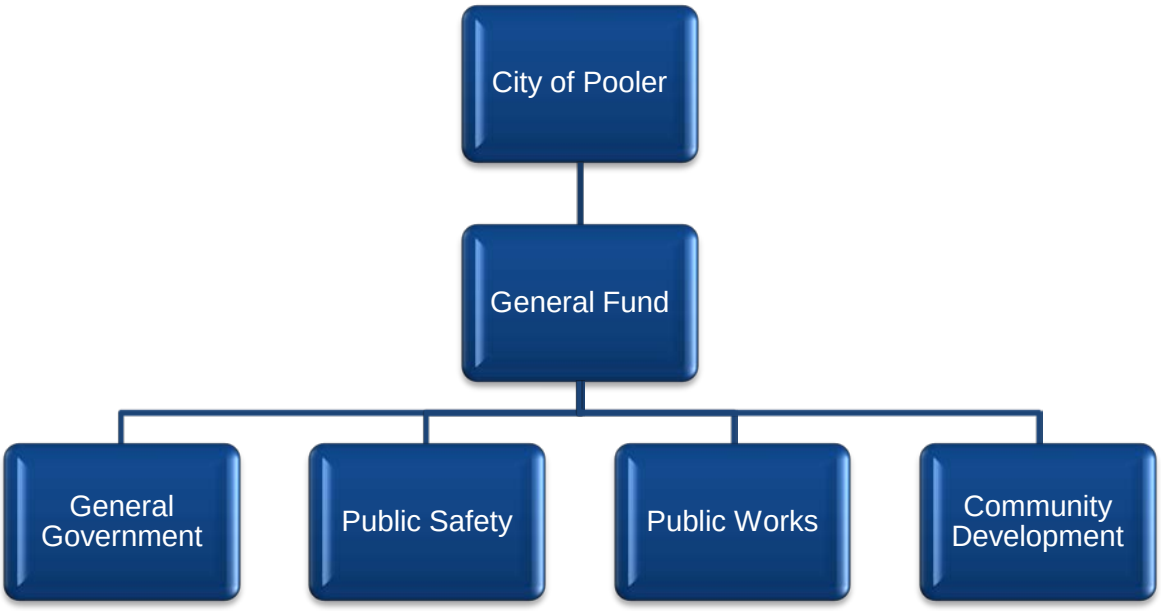
Position	FLSA
Captain	Non-Exempt
Certification Manager	Non-Exempt
Chief of Police	Exempt
Corporal	Non-Exempt
Detective	Non-Exempt
Fire Chief	Exempt
Firefighter I	Non-Exempt
Firefighter II	Non-Exempt
Lieutenant	Non-Exempt
Patrol Officer	Non-Exempt
Sergeant	Non-Exempt
Traffic Officer	Non-Exempt

Departmental Summaries

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 four functions: General Government, Public Safety, Public Works, and Community Development. The City departments are funded by the General Fund; therefore, departments are listed within one of the four functions. Consequently, the FY 2013 department summaries will be listed according to funding source.

General Fund Functions:

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

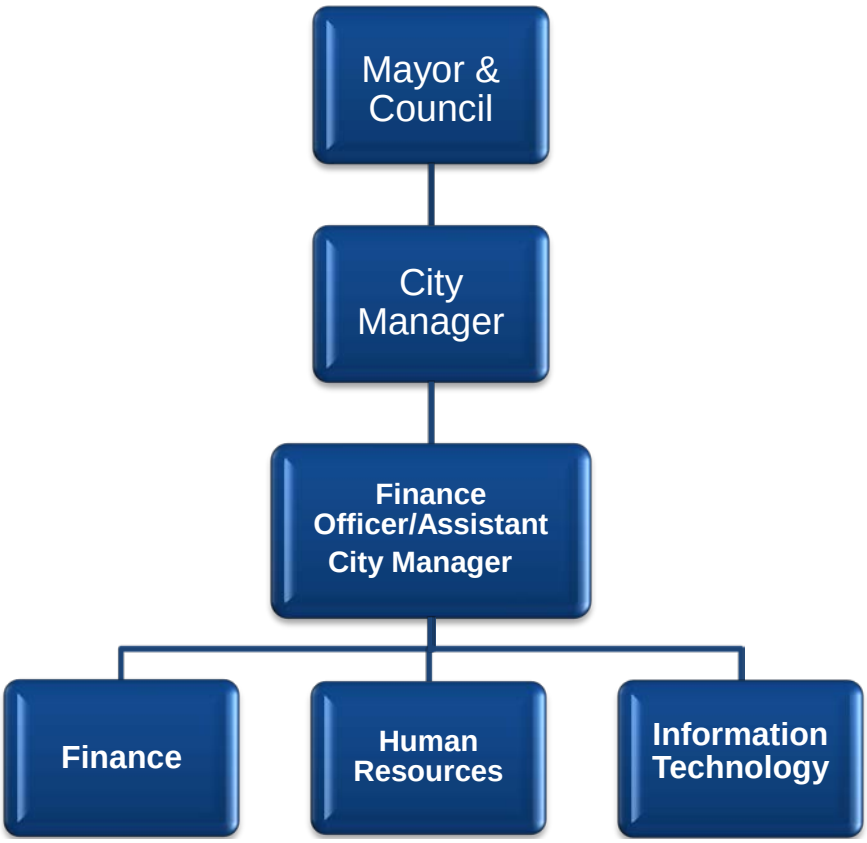


General Government Function

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:

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

Goals:

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

Long Term Priorities & Goals

Priorities:

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

Goals:

1. 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.
2. To use new information technologies to develop cost effective means of interactive communications between staff and citizens.
3. To continue to use volunteer boards to their fullest extent.

Legislative Department (1100)

Mission Statement

The Mayor and Council work to maintain a safe, clean, family-oriented community with parks and trees that is poised for future growth and dedicated to the advancement of the community's quality of life.

Department Description

The City of Pooler's Legislative Department is comprised of the Mayor, the Clerk of Council, and six City Council members. The Mayor and Council members are elected at-large on a non-partisan basis for four-year terms. The City Clerk is appointed by the Mayor and Council per the City Charter. A Mayor Pro-Tem is assigned based on which council member gets the largest number of votes in the most recent election. All policy items are decided by the Mayor and City Council, which is empowered by the City Charter to pass ordinances and resolutions and adopt regulations.

Budget Highlights

In the FY 2013 Budget, the Legislative Department expenditures total $113,071. The Legislative Department was previously included in the Administration Department. In future years this department will remain separated.

Legislative FY 2013 Expenditure Summary (100-1100)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ -	$ -	$ -	$ 98,271
Purchased/Contracted Services Total	-	-	-	14,000
Supplies Expenditures Total	-	-	-	800
Miscellaneous Total	-	-	-	-
Total Legislative	**$ -**	**$ -**	**$ -**	**$ 113,071**

Legislative Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Legislative				
Salaries	-	-	-	80,000
Group Insurance	-	-	-	5,284
Social Security	-	-	-	2,955
Retirement Contribution	-	-	-	6,911
Workers Compensation	-	-	-	500
OPEB Trust	-	-	-	2,621
Total Personnel Services & Benefits	**$ -**	**$ -**	**$ -**	**$ 98,271**
General Insurance	-	-	-	2,000
Communications	-	-	-	2,000
Travel Expenses	-	-	-	8,000
Training & Education	-	-	-	2,000
Total Purchased/Contracted Service	**$ -**	**$ -**	**$ -**	**$ 14,000**
Uniforms	-	-	-	800
Total Supplies & Expenditures	**$ -**	**$ -**	**$ -**	**$ 800**
Total Legislative	**$ -**	**$ -**	**$ -**	**$ 113,071**

Administrative Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Mayor	0	0	1	Elected
Council	0	0	6	Elected
Clerk of Council	0	0	1	Unclassified
Total Legislative	0	0	8	

Legislative Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	$ -	$ -	$ -	$ 80,000
Subtotal	**-**	**-**	**-**	**80,000**
Group Insurance	-	-	-	5,284
Social Security	-	-	-	2,955
Retirement Contribution	-	-	-	6,911
Workers Compensation	-	-	-	500
OPEB Trust	-	-	-	2,621
Subtotal	**-**	**-**	**-**	**18,271**
Total Personnel Services	**$ -**	**$ -**	**$ -**	**$ 98,271**

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Ensure the long-term financial stability of the City through an active and comprehensive approach to financial planning.
- Provide effective representation of the City through an open and ethical government.
- Provide the public with competitive, customer focused services.

Economic Growth:

- Act as a catalyst for economic development within our community.

Protect the City's Infrastructure Investment and Assets:

- Protect the capital investment of the City in its facilities and infrastructure, and develop new ones as necessary.

Proactive Public Safety and Code Enforcement Initiatives:

- Provide a safe community in which to live, work, play and conduct business, through quality policing, fire protection and code enforcement services.
- Protect neighborhoods and family environment through responsive land use planning and code enforcement services.

Environmental Stewards:

- Provide an aesthetic quality of life through responsible development of the land and stewardship of the natural environment.

Recreational and Leisure Opportunities:

- Provide positive community experiences through the development of quality parks, recreational programs and community events.

General Administration Department (1500)

Mission Statement

The General Administration Department includes four separate and distinct departments; Executive, Finance, Human Resources and Information Technology. The Executive staff 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.

The Finance staff is led by the Finance Officer/Assistant City Manager. The Finance Department is to follow the guidelines established by Mayor and Council and directed by the City Manager. 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. The Finance Officer/Assistant City Manager has oversight responsibility for the Information Technology and the Human Resources departments, as well as all accounting personnel.

Department Description

The Executive Department is the first of the departments represented in the General Administration structure. The Executive 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 eleven 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 the second and extremely important part of the General Administration Department makeup. It 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, as well as ensuring all accounts payable payments are processed in a timely and accurate manner.

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 department in the 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 as well as process payroll. 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 Finance Officer/Assistant City Manager.

Finally, the Information Technology (IT) Department employs an IT Director who is 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 2013 Budget, General Administration Department expenditures total $452,037, a decrease of 26.47% or $162,712 under the FY 2012 Amended Budget. The decrease in the FY 2013 Budget in contrast to the FY 2012 Amended budget is primarily attributed to the creation of a separate department for all Legislative expenditures. A portion of salaries for personnel within the General Administration Department is split between two other departments; Public Works and Water and Sewer. The salary allocations represent shared expenditures within the Personnel Services category.

General Administration FY 2013 Expenditure Summary (100-1500)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 226,048	$ 230,640	$ 184,419	$ 128,026
Purchased/Contracted Services Total	245,573	302,583	235,107	266,255
Supplies Expenditures Total	34,686	53,500	44,405	46,200
Miscellaneous Total	21,039	34,626	31,344	11,556
Total General Adminstration	**$ 527,346**	**$ 621,349**	**$ 495,275**	**$ 452,037**

General Administration Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
General Administration				
Salaries	175,285	179,390	142,111	100,175
Insurance - Group - GMA	13,322	14,461	9,778	8,201
Social Security (FICA) contributions	4,877	5,618	3,785	2,320
Retirement contributions	24,430	20,969	17,424	11,640
School Incentive program	-	3,200	1,800	-
Workers' Compensation	1,653	1,112	1,114	885
OPEB Trust	6,481	5,890	8,407	4,805
Total Personnel Services & Benefits	**$ 226,048**	**$ 230,640**	**$ 184,419**	**$ 128,026**
Official/Managerial Services	38,896	40,000	39,072	40,000
Professional Services	315	32,192	26,403	20,000
Legal Services	31,786	40,000	23,525	40,000
Accounting/Audit	9,451	10,000	8,304	9,500
Engineering & Appraisal Fees	1,960	5,000	1,860	5,000
Technical Services	428	1,200	315	500
Computer Technical Services	32,172	13,261	12,759	24,955
Bank Charges and Adjustments	645	500	583	600
Beautification	4,034	7,600	11,444	10,000
Repairs/Maintenance	4,875	3,500	6,569	6,000
Building Maintenance	7,476	15,000	10,992	6,000
Rental Equipment	7,367	7,152	4,192	7,100
Insurance General	20,805	25,000	14,923	8,000
Communications	16,301	12,952	10,960	13,500
Advertising	3,056	3,000	1,768	3,000
Printing/Publications	1,252	6,306	4,507	5,500
Travel/Per Diem	10,849	22,000	7,783	14,000
Expense Allowances	21,000	-	-	-
Dues/Subscriptions	27,193	40,070	35,696	42,000
Training & Education	2,905	11,000	7,479	5,500
Contract Labor	-	750	-	-
Miscellaneous Purchased Services	2,702	6,000	5,743	5,000
Medical Expenses	105	100	230	100
Total Purchased/Contracted Services	**$ 245,573**	**$ 302,583**	**$ 235,107**	**$ 266,255**
Supplies & Materials	10,178	17,200	18,136	17,200
Energy - Natural gas	873	800	610	800
Energy - Electricity	14,869	14,000	13,543	14,000
Energy - Gasoline/Diesel	5,866	7,500	4,231	6,000
Miscellaneous Equipment	2,439	12,500	7,650	8,000
Uniforms	461	1,500	235	200
Total Supplies & Expenditures	**$ 34,686**	**$ 53,500**	**$ 44,405**	**$ 46,200**
Land Purchase	8,500	-	-	-
C/O Vehicle	-	26,500	26,454	-
C/O Furniture/Fixtures	-	500	37	-
Computer & Peripheral	10,707	-	-	2,000
C/O Other Equipment	-	-	-	-
Other Agencies	150	300	225	300
Capital Lease - Principal	1,667	6,528	4,350	8,692
Capital Lease - Interest	15	798	278	564
Total Miscellaneous	**$ 21,039**	**$ 34,626**	**$ 31,344**	**$ 11,556**
Total Administration	**$ 527,346**	**$ 621,349**	**$ 495,275**	**$ 452,037**

General Administration Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
City Manager	1	1	1	Unclassified
Assistant City Manager/Finance Officer	0	1	1	Classified
Finance Officer	1	0	0	Classified
Human Resources Director	1	1	1	Classified
I/T Director	1	1	1	Classified
Accounting Clerk	1	1	1	Classified
Purchasing Agent	1	1	1	Classified
Receptionist	1	1	1	Classified
Total General Administration	**7**	**7**	**7**	

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Mayor	1	1	0	Elected
Council	6	6	0	Elected
Clerk of Council	1	1	0	Unclassified
Total Legislative	**8**	**8**	**0**	
Total General Administration/Legislative	**15**	**15**	**7**	

General Administration Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Costd and Employee Benefits				
Salaries	175,285	179,390	142,111	100,175
Subtotal	**$ 175,285**	**$ 179,390**	**$ 142,111**	**$ 100,175**
Insurance - Group - GMA	13,322	14,461	9,778	8,201
Social Security (FICA) contributions	4,877	5,618	3,785	2,320
Retirement contributions	24,430	20,969	17,424	11,640
School Incentive program	-	3,200	1,800	-
Workers' Compensation	1,653	1,112	1,114	885
OPEB Trust	6,481	5,890	8,407	4,805
Subtotal	**$ 50,763**	**$ 51,250**	**$ 42,308**	**$ 27,851**
Total Personnel Services	**$ 226,048**	**$ 230,640**	**$ 184,419**	**$ 128,026**

Goals and Objectives for FY 2013:

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 current.

- Research new technologies to reduce cost and give a higher level of service.

- Submit FY 2013 Budget to GFOA in anticipation of receiving the Distinguished Budget Presentation Award.

- Submit FY 2012 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
    a. Continue to audit all petty cash on a monthly basis.
    b. Continue to audit Water/Sewer accounts on a monthly basis to ensure accounts are set up properly
    c. Review all areas where cash is collected to ensure proper checks and balances are in place.
    d. Develop a control list for each department's assets under the $5,000 threshold for capitalization.

- Work with departments to implement performance measures as part of the budgeting process.

- 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; and 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.

FY 2012 Accomplishments:

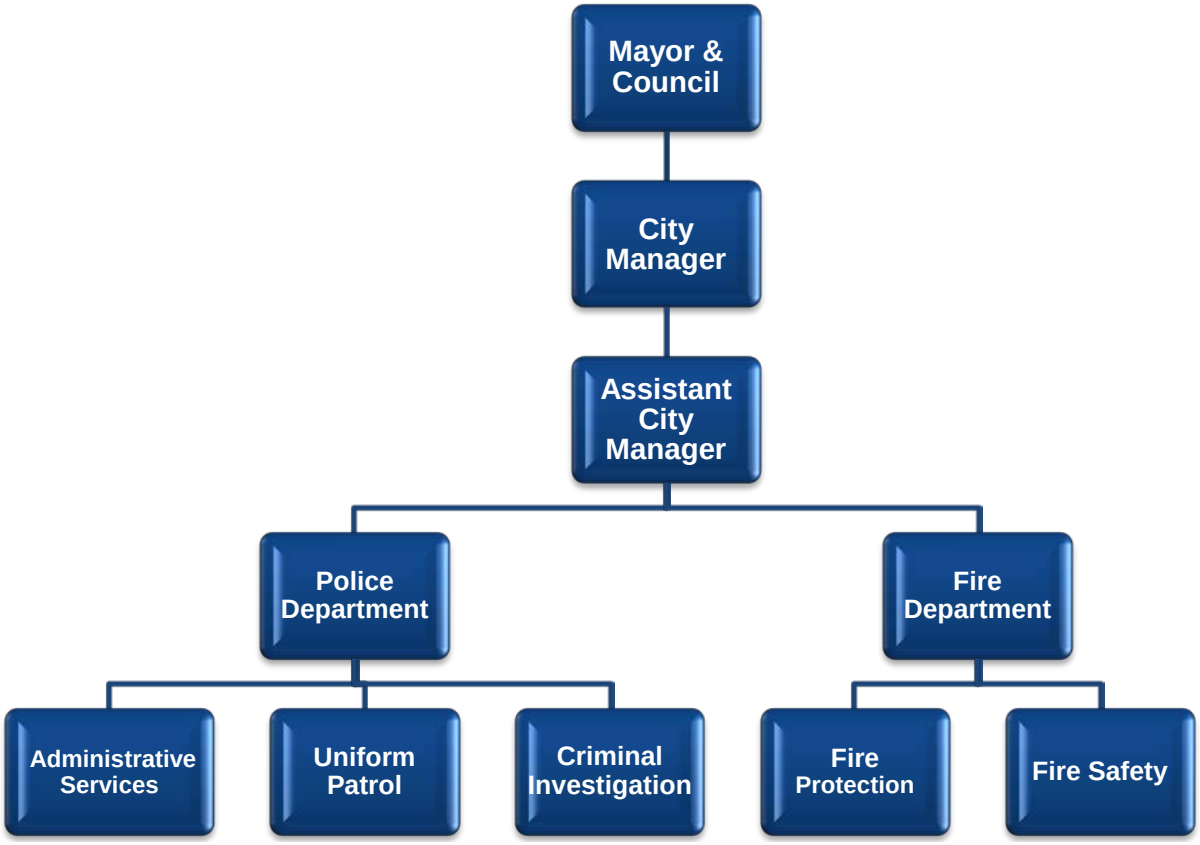
- Awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY2011

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 Priorities & Goals

Short Term Priorities & Goals:

Priorities:

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

Goals:

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

Long Term Priorities & Goals:

Priorities:

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

Goals:

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

Police Department (100-3200)

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 2013 Budget, Police expenditures total $3,900,889, an increase of 17.25% or $573,836 over the FY 2012 Amended Budget. The increase is primarily attributed to an increase in Personnel Services. Also, the FY 2013 Budget has a proposed vehicle purchase included which increases the budget.

Police FY 2013 Expenditure Summary (100-3200)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 2,104,347	$ 2,438,386	$ 1,759,039	$ 2,676,492
Purchased/Contracted Services Total	297,623	303,795	253,433	384,490
Supplies Expenditures Total	250,642	311,353	235,563	379,688
Miscellaneous Total	264,269	285,919	258,689	460,219
Total Police	**$ 2,916,881**	**$ 3,339,453**	**$ 2,506,724**	**$ 3,900,889**

Police Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Police Department				
Salaries	1,522,637	1,746,095	1,273,517	1,930,887
Insurance - Group - GMA	163,230	216,950	154,417	245,350
Social Security (FICA) contributions	29,822	35,260	25,559	44,053
Retirement contributions	211,501	236,605	199,822	224,728
School Incentive program	1,800	4,000	-	2,000
Workers' Compensation	84,856	108,360	46,859	120,004
OPEB Trust	72,009	69,516	43,639	85,950
Allowances - Uniforms	18,492	21,600	15,226	23,520
Total Personnel Services & Benefits	**$ 2,104,347**	**$ 2,438,386**	**$ 1,759,039**	**$ 2,676,492**
Professional Services	39,155	49,810	27,850	64,000
Technical Services	847	1,000	1,011	1,500
Computer Technical Services	31,144	43,913	27,593	83,090
Bank Charges	5,279	12,000	12,269	12,000
Repairs/Maintenance	4,051	3,000	6,069	9,000
Building Maintenance	8,595	11,620	4,000	14,000
Radar Repairs/Maintenance	1,094	1,850	981	2,500
Vehicle Repairs/Maintenance	12,645	8,000	3,783	9,500
Rental Equipment	5,254	2,000	2,619	3,000
Insurance General	73,415	71,000	79,546	70,700
Communications	59,190	49,152	46,287	52,500
DUI Advertising	145	250	100	300
Printing/Publications	6,542	4,500	5,789	5,000
Travel/Per Diem	8,133	5,000	6,303	7,500
Dues/Subscriptions	1,332	1,800	1,576	2,000
Training & Education	5,852	7,000	3,704	9,000
Judicial Education	865	2,200	325	2,000
Contract Labor	1,350	1,000	2,971	2,000
Miscellaneous Purchased Services	170	400	37	500
Alarm System	275	300	275	400
Housing Prisoners	22,438	19,000	16,043	22,000
Medical Expenses	4,435	2,500	795	1,000
Investigating Expense	5,377	5,000	3,507	7,500
Victim Medical Costs	-	-	-	2,500
Court Expense - Subpoena	40	1,500	-	1,000
Total Purchased/Contracted Services	**$ 297,623**	**$ 303,795**	**$ 253,433**	**$ 384,490**
Supplies & Materials	29,068	17,000	19,100	34,000
Vehicle Supplies/Materials	31,020	30,000	32,152	35,000
Energy - Electricity	15,712	15,000	14,735	15,000
Energy - GCIC Utility	6,164	6,000	1,149	6,000
Energy - Gasoline/Diesel	127,218	110,000	88,015	110,000
Miscellaneous Equipment	20,746	98,353	60,946	137,688
Uniforms	16,731	25,000	16,395	32,000
National Night Out	3,983	10,000	3,071	10,000
Total Supplies & Expenditures	**$ 250,642**	**$ 311,353**	**$ 235,563**	**$ 379,688**
C/O - Buildings	-	21,500	21,463	20,900
C/O - Vehicle	96,072	119,200	119,200	241,870
C/O - Furniture/Fixtures	-	-	-	1,500
Computer & Peripheral	14,541	-	-	-
Court Tech Expenses	56,362	51,750	34,880	45,370
C/O - Other Equipment	31,722	-	-	-
Principal - Capital Leases	63,149	88,020	78,690	140,879
Interest - Capital Leases	2,423	5,449	4,456	9,700
Total Miscellaneous	**$ 264,269**	**$ 285,919**	**$ 258,689**	**$ 460,219**
Total Police	**2,916,881**	**3,339,453**	**2,506,724**	**3,900,889**

Police Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Chief of Police	1	1	1	Unclassified
Corporal	4	4	4	Classified
Sergeant	4	4	4	Classified
Lieutenant	2	2	2	Classified
Detective	1	1	2	Classified
Investigator	2	2	2	Classified
Certification Manager	1	1	1	Classified
Patrol Officer	16	16	18	Classified
Traffic Officer	2	2	4	Classified
Court Clerk	1	1	1	Classified
Assistant Court Clerk	1	1	1	Classified
Records Clerk	3	3	3	Classified
Crossing Guard (Part-time)	4	4	4	Classified
Total Police	42	42	47	

Police Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	1,522,637	1,746,095	1,273,517	1,930,887
Subtotal	**$ 1,522,637**	**$ 1,746,095**	**$ 1,273,517**	**$ 1,930,887**
Group Insurance	163,230	216,950	154,417	245,350
Social Security	29,822	35,260	25,559	44,053
Retirement Contributions	211,501	236,605	199,822	224,728
School Incentive program	1,800	4,000	-	2,000
Workers Compensation	84,856	108,360	46,859	120,004
OPEB Trust	72,009	69,516	43,639	85,950
Allowances - Uniforms	18,492	21,600	15,226	23,520
Subtotal	**$ 581,710**	**$ 692,291**	**$ 485,522**	**$ 745,605**
Total Personnel Services	**$ 2,104,347**	**$ 2,438,386**	**$ 1,759,039**	**$ 2,676,492**

Goals and Objectives for FY 2013:

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, 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), Crimestoppers, 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.

FY 2012 Accomplishments

- Noticeably improved standards through better uniformity in departmental response due to aggressive increases in training. The Police Department completed 3068 hours of training, which translates to approximately 109 hours per officer, or **five times** the state mandated required training.

- 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 (3500)

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. Through knowledge and skills, Pooler firefighters commit themselves to provide professional services to the community in order to minimize the loss of life and property through prevention, suppression, and mitigation of hazards within the scope of available resources.

Department Description

The Pooler Fire Department is made up of three fire stations. These stations are currently staffed with 39 paid firefighters and 3 volunteers. All of our firefighters are State and nationally certified professional firefighters and are certified by the National Professional Qualifications System. The Department responds to over 2,300 requests for assistance annually with an average response time of just over 5 minutes.

The Pooler Fire Department strives to continue to accomplish the following goals: (1) ensure that Pooler residents and business owners receive firefighting services at the desired service level; (2) ensure that there is adequate funding for operational and training expenditures; (3) enable the City to work to improve the I.S.O. rating of 6; and (4) protect the lives and property of all citizens through emergency response, education and fire prevention.

Budget Highlights

In the FY 2013 Budget, Fire expenditures total $3,687,760, an increase of 36.2% or $979,478 over the FY 2012 Amended Budget. The increase is primarily attributed to an increase in Personnel Services. Also, the FY 2013 Budget has a proposed pumper purchase included which increases the budget.

Fire FY 2013 Expenditure Summary (100-3500)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 1,585,124	$ 1,768,637	$ 1,303,243	$ 2,240,870
Purchased/Contracted Services Total	266,471	331,674	208,914	319,064
Supplies Expenditures Total	135,270	272,046	179,810	333,452
Miscellaneous Total	641,863	335,925	283,054	794,374
Total Fire	**$ 2,628,728**	**$ 2,708,282**	**$ 1,975,021**	**$ 3,687,760**

Fire Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Fire Department				
Salaries	1,158,434	1,267,435	945,970	1,658,663
Insurance - Group - GMA	144,686	186,510	130,146	247,320
Social Security (FICA) contributions	27,801	31,378	25,186	40,995
Retirement contributions	157,133	179,014	148,725	165,682
Workers' Compensation	46,453	52,240	27,186	66,925
OPEB Trust	50,617	52,060	26,030	61,285
Total Personnel Services & Benefits	**$ 1,585,124**	**$ 1,768,637**	**$ 1,303,243**	**$ 2,240,870**
Professional Services	55,540	53,836	7,990	7,000
Technical Services	14,101	11,000	2,593	12,220
Computer Technical Services	248	19,596	5,871	11,680
Repairs/Maintenance	9,822	35,650	12,578	38,650
Building Maintenance	12,488	11,600	6,059	16,740
Vehicle Repairs/Maintenance	77,721	96,500	91,689	89,960
Rental Equipment	5,447	6,300	5,504	7,420
Insurance General	37,425	50,000	42,470	33,500
Communications	28,620	19,192	16,811	31,884
Printing/Publications	4,273	1,200	1,081	5,650
Travel/Per Diem	9,784	9,000	6,042	5,500
Dues/Subscriptions	651	2,000	736	2,300
Training & Education	5,546	10,000	6,875	13,000
Medical Expenses	4,805	5,800	2,615	43,560
Total Purchased/Contracted Services	**$ 266,471**	**$ 331,674**	**$ 208,914**	**$ 319,064**
Supplies & Materials	44,467	71,300	37,683	86,265
Medical Supplies	5,025	6,000	10,024	9,500
Fire Prevention Supplies	2,289	2,750	3,476	4,200
Grant Expenditures	-	-	-	6,300
Energy - Natural gas	1,837	4,000	1,013	49,680
Energy - Electricity	18,099	38,000	11,764	44,740
Energy - Gasoline/Diesel	36,220	38,000	28,473	90,585
Miscellaneous Equipment	11,318	96,196	75,593	33,782
Uniforms	16,015	15,800	11,784	8,400
Total Supplies & Expenditures	**$ 135,270**	**$ 272,046**	**$ 179,810**	**$ 333,452**
Site Improvements	4,535	-	-	35,500
C/O - Buildings	199,418	-	800	13,000
C/O - Machinery	-	125,100	123,759	430,000
C/O - Vehicle	230,000	26,000	25,725	34,120
C/O - Furniture/Fixtures	14,099	21,000	21,647	4,500
Computers & Peripheral	11,886	-	-	50,000
C/O - Other Equipment	28,284	-	-	-
Principal - Capital Leases	120,919	96,912	65,925	158,092
Interest - Capital Leases	32,722	66,913	45,198	69,162
Total Miscellaneous	**$ 641,863**	**$ 335,925**	**$ 283,054**	**$ 794,374**
Total Fire Department	**$ 2,628,728**	**$ 2,708,282**	**$ 1,975,021**	**$ 3,687,760**

Fire Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Fire Chief	1	1	1	Unclassified
Assistant Fire Chief	1	0	0	Classified
Captain	2	3	3	Classified
Lieutenant	4	7	7	Classified
Firefighter II	15	14	16	Classified
Firefighter I	12	15	19	Classified
Total Fire	35	40	46	

Fire Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Cost and Employee Benefits				
Salaries	1,158,434	1,267,435	945,970	1,658,663
Subtotal	**$ 1,158,434**	**$ 1,267,435**	**$ 945,970**	**$ 1,658,663**
Insurance - Group - GMA	144,686	186,510	130,146	247,320
Social Security (FICA) contributions	27,801	31,378	25,186	40,995
Retirement contributions	157,133	179,014	148,725	165,682
Workers' Compensation	46,453	52,240	27,186	66,925
OPEB Trust	50,617	52,060	26,030	61,285
Subtotal	**$ 426,690**	**$ 501,202**	**$ 357,273**	**$ 582,207**
Total Personnel Services	**$ 1,585,124**	**$ 1,768,637**	**$ 1,303,243**	**$ 2,240,870**

Goals and Objectives for FY 2013:

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

Objectives:

- 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.
- Continue construction of fire stations and develop master plan to determine the number and location of future fire stations.
- 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.
- 9. Enhance the staffing levels of the department to provide the safest most efficient level of operations within the growing city.

2. **Goal:** *Improve on ISO Public Protection Class VI rating.*

Objectives:

- Provide professional, safe, and efficient emergency response while expanding the department.
- Schedule and obtain an ISO Public Protection Classification Survey during first quarter 2013.
- Monitor and exceed acceptable thresholds within the ISO Fire Suppression Rating Schedule and improve by two classifications during 2013.
- Identify and assess the condition of our existing fleet, develop and recommend a manageable fleet replacement schedule with possible funding sources.

3. **Goal:** *Expand/ and/or fully utilize technology to enhance the efficiency of fire department operations.*

Objectives:

- Manage critical data and paper load for all work areas.
- Implement new web based Reporting and Information programming.
- Develop and Implement web based training site to assist with data collection and to reduce units out of district time for training.
  Implement tablet/laptop operations to reduce costs and improve efficiency with new station operations.
- Review and update all City Ordinances pertaining to Fire-Rescue Operations.

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. Incorporated into the General Fund portion of Public Works are five divisions, each providing unique services including: Public Works Administration, Drainage, Streets, Solid Waste, and Facilities Maintenance. The Administration function includes costs associated with all of the divisions within Public Works. The Public Works Director is responsible for Water and Sewer operations, however, this area of responsibility will be detailed in the Enterprise section.

Public Works Function

Organization Chart



Public Works Priorities & Goals

Short Term Priorities & Goals

Priorities

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

Goals:

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

Long Term Priorities & Goals

Priorities:

1. 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.
2. Promote and retain a competent and well-trained staff dedicated to servicing the needs of residents and businesses.

Goals:

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

Public Works (4100)

Mission Statement

The mission of the Public Works Administration is to enhance the quality of life in Pooler by providing safe and effective programs for the management of storm water, vegetation, facilities, and transportation in an environmentally responsible and aesthetically pleasing manner.

Department Description

The Public Works Administration maintains the structural integrity by overseeing the departmental goals and budgets of each of the subordinated departments within the Public Works entity. The Public Works Administration ensures that all departments within itself adheres to and enforces all City and State Ordinances and Specifications which are under the jurisdiction of the Public Works Administration.

Budget Highlights

In the FY 2013 Budget, Public Works expenditures total $264,667, an increase of 9.48% or $22,932 over the FY 2012 Amended Budget. The increase is primarily attributed to the increase in the Purchased/Contracted category. A portion of salaries for personnel within the General Administration Department is accounted for in the Public Works Administration departments of both the General Fund and the Water Sewer Fund. The salary allocations represent shared expenditures within the Personnel Services category.

Public Works FY 2013 Expenditure Summary (100-4100)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 205,352	$ 200,876	$ 145,842	$ 196,743
Purchased/Contracted Services Total	27,271	28,537	27,778	53,786
Supplies Expenditures Total	16,658	15,100	11,451	14,138
Miscellaneous Total	15,151	2,222	1,111	-
Total Public Works	**$ 264,432**	**$ 246,735**	**$ 186,182**	**$ 264,667**

Public Works Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Public Works Department				
Salaries	150,287	153,342	112,015	150,951
Insurance - Group - GMA	12,882	14,476	11,184	14,639
Social Security (FICA) contributions	2,911	2,192	1,730	3,054
Retirement contributions	31,876	22,677	17,802	18,494
Workers' Compensation	931	2,182	107	2,203
OPEB Trust	6,465	6,007	3,004	7,402
Total Personnel Services & Benefits	**$ 205,352**	**$ 200,876**	**$ 145,842**	**$ 196,743**
Accounting/Audit	8,057	7,500	8,240	7,500
Engineering	2,925	2,000	-	2,000
Technical Services	320	1,280	260	2,000
Computer Technical Services	2,217	2,000	2,677	17,555
Repairs/Maintenance	2,158	1,500	1,256	5,000
Building Maintenance	2,486	1,340	1,880	2,468
Vehicle Repairs/Maintenance	74	400	558	1,000
Rental Equipment	891	1,368	1,117	1,724
Insurance General	-	5,000	7,231	7,500
Communications	7,310	4,504	4,050	5,639
Travel/Per Diem	473	825	155	850
Dues/Subscriptions	18	40	(301)	-
Training & Education	342	700	655	550
Contract Labor	-	-	-	-
Alarm System	-	-	-	-
Medical Expenses	-	80	-	-
Total Purchased/Contracted Services	**$ 27,271**	**$ 28,537**	**$ 27,778**	**$ 53,786**
Supplies & Materials	5,964	4,000	3,967	3,900
Energy - Natural gas	-	75	-	-
Energy - Electricity	7,901	6,600	5,938	7,200
Energy - Gasoline/Diesel	2,370	3,000	1,508	2,750
Miscellaneous Equipment	423	1,000	-	-
Uniforms	-	425	38	288
Total Supplies & Expenditures	**$ 16,658**	**$ 15,100**	**$ 11,451**	**$ 14,138**
C/O - Computers & Peripheral	10,707	-	-	-
C/O - Other Equipment	-	-	-	-
Principal - Capital Leases	4,301	2,201	1,101	-
Interest - Capital Leases	143	21	10	-
Total Miscellaneous	**$ 15,151**	**$ 2,222**	**$ 1,111**	**$ -**
Total Public Works	**$ 264,432**	**$ 246,735**	**$ 186,182**	**$ 264,667**

Public Works Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Public Works Director	1	1	1	Unclassified
Public Works Coordinator	1	1	1	Classified
Total Public Works	2	2	2	

Public Works Detailed Personnel Costs (100-4100)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	150,287	153,342	112,015	150,951
Subtotal	**$ 150,287**	**$ 153,342**	**$ 112,015**	**$ 150,951**
Insurance - Group - GMA	12,882	14,476	11,184	14,639
Social Security (FICA) contributions	2,911	2,192	1,730	3,054
Retirement contributions	31,876	22,677	17,802	18,494
Workers' Compensation	931	2,182	107	2,203
OPEB Trust	6,465	6,007	3,004	7,402
Subtotal	**$ 55,065**	**$ 47,534**	**$ 33,827**	**$ 45,792**
Total Personnel Services	**$ 205,352**	**$ 200,876**	**$ 145,842**	**$ 196,743**

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Operate Public Works in a professional manner and stay within the approved FY 2013 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.

Protect the City's Infrastructure Investment and Assets:

- Maintain the cleanliness and aesthetics of the City's rights-of-ways.
- Address any infrastructure issue in a speedy and efficient manner to avoid flooding.
- Get more City streets overlaid with new asphalt and any needed patching done to a professional standard.
- Maintain the City's investment in streets, sidewalks, and drainage systems.

FY 2012 Accomplishments:

- Investigated 5402 service requests from residents
- Completed 5104 generated work orders
- Maintained over 93 miles of ditches

Street Department (4200)

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 2013 Budget, Street Department expenditures total $1,236,249, a decrease of 4.51% or $58,516 under the FY 2012 Amended Budget due to a decrease in spending for traffic signal expenses.

Street Department FY 2012 Expenditure Summary (100-4900)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 457,394	$ 461,906	$ 357,351	$ 459,297
Purchased/Contracted Services Total	217,344	221,284	152,005	207,452
Supplies Expenditures Total	473,821	473,500	378,057	474,500
Miscellaneous Total	123,794	138,075	62,691	95,000
Total Street Department	**$ 1,272,353**	**$ 1,294,765**	**$ 950,104**	**$ 1,236,249**

Street Department Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Street Department				
Salaries	301,105	304,310	241,074	308,620
Insurance - Group - GMA	46,879	50,502	41,836	43,543
Social Security (FICA) contributions	3,686	5,143	3,022	5,220
Retirement contributions	45,759	43,833	35,391	40,042
Workers' Compensation	46,760	46,035	26,474	46,725
OPEB Trust	13,205	12,083	9,554	15,147
Total Personnel Services & Benefits	**$ 457,394**	**$ 461,906**	**$ 357,351**	**$ 459,297**
Professional Services	-	216	-	-
Engineering	14,215	-	-	-
Computer Technical Services	65	918	830	1,500
Property Services	136,160	147,500	105,518	156,000
Equipment Repairs/Maintenance	5,714	6,500	964	4,000
Vehicle Repairs/Maintenance	330	4,000	892	-
R/M - Traffic Signals	11,516	8,000	7,487	8,000
Road Repairs/Maintenance	17,032	21,150	16,350	9,500
Rental Equipment	12,450	7,000	759	11,500
Insurance General	12,721	19,000	14,292	8,000
Communications	6,330	5,000	4,575	6,402
Printing/Publications	124	-	-	-
Travel/Seminars/Entrt	44	500	-	-
Dues/Subscriptions	85	-	(42)	-
Training & Education	356	1,000	325	2,500
Contract Labor	190	-	-	-
Miscellaneous Purchased Services	12	500	-	-
Medical Expenses	-	-	55	50
Total Purchased/Contracted Services	**$ 217,344**	**$ 221,284**	**$ 152,005**	**$ 207,452**
Supplies & Materials	7,665	7,000	4,693	7,000
Vehicle Supplies /Materials	13,139	13,000	13,945	13,500
Paving Materials	17,137	25,000	14,515	25,000
Street Signs	5,164	5,000	5,448	5,000
Energy - Natural gas	215	-	-	-
Energy - Electricity	404,018	400,000	321,491	400,000
Energy - Gasoline/Diesel	21,783	19,500	14,747	20,000
Miscellaneous Equipment	702	-	65	-
Uniforms	3,998	4,000	3,153	4,000
Total Supplies & Expenditures	**$ 473,821**	**$ 473,500**	**$ 378,057**	**$ 474,500**
C/O - Traffic Signals	84,811	30,000	-	-
C/O - Infrastructure	22,210	95,000	52,885	95,000
C/O - Machinery	-	-	-	-
Principal - Capital Leases	15,900	12,750	9,514	-
Interest - Capital Leases	873	325	292	-
Total Miscellaneous	**$ 123,794**	**$ 138,075**	**$ 62,691**	**$ 95,000**
Total Street Department	**$ 1,272,353**	**$ 1,294,765**	**$ 950,104**	**$ 1,236,249**

Street Department Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Superintendant	1	1	1	Unclassified
Recycling Coordinator	1	1	1	Classified
Heavy Equipment Operator	1	1	1	Classified
Crew Leader	1	1	1	Classified
Laborer III	2	2	2	Classified
Laborer II	1	1	1	Classified
Laborer I	1.5	1.5	1.5	Classified
Total Street Department	8.5	8.5	8.5	

Street Department Detailed Personnel Costs (100-4200)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	301,105	304,310	241,074	308,620
Subtotal	**$ 301,105**	**$ 304,310**	**$ 241,074**	**$ 308,620**
Insurance - Group - GMA	46,879	50,502	41,836	43,543
Social Security (FICA) contributions	3,686	5,143	3,022	5,220
Retirement contributions	45,759	43,833	35,391	40,042
Workers' Compensation	46,760	46,035	26,474	46,725
OPEB Trust	13,205	12,083	9,554	15,147
Subtotal	**$ 156,289**	**$ 157,596**	**$ 116,277**	**$ 150,677**
Total Personnel Services	**$ 457,394**	**$ 461,906**	**$ 357,351**	**$ 459,297**

Goals and Objectives for FY 2013:

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 2013 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.

Drainage Department (4250)

Mission Statement

The Drainage Department's mission is to provide a comprehensive program for watershed management.

Department Description

The Drainage 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 2013 Budget Drainage Department expenditures total $466,765, an increase of 1.37% or $6,351 over the FY 2012 Amended Budget due to increased Personnel costs.

Drainage Department FY 2013 Expenditure Summary (100-4250)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 321,953	$ 316,210	$ 233,832	$ 368,754
Purchased/Contracted Services Total	51,474	58,192	41,839	50,761
Supplies Expenditures Total	49,409	46,345	26,742	47,250
Miscellaneous Total	98,061	39,667	6,567	-
Total Drainage Department	**$ 520,897**	**$ 460,414**	**$ 308,980**	**$ 466,765**

Drainage Department Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Drainage Department				
Salaries	199,405	205,568	149,361	243,591
Insurance - Group - GMA	33,109	35,590	26,318	44,269
Social Security (FICA) contributions	4,024	2,995	4,202	6,369
Retirement contributions	30,868	30,985	24,250	26,707
Workers' Compensation	46,760	32,862	26,474	35,346
OPEB Trust	7,787	8,210	3,227	12,472
Total Personnel Services & Benefits	**$ 321,953**	**$ 316,210**	**$ 233,832**	**$ 368,754**
Professional Services	18,105	15,168	15,610	17,000
Computer Technical Services	54	714	790	1,200
Repairs/Maintenance	5,967	8,000	1,697	8,000
Vehicle Repairs/Maintenance	165	2,000	1,661	3,000
Rental Equipment	9,346	13,000	10,849	10,000
Insurance General	12,658	14,000	7,239	6,000
Communications	4,699	3,360	3,783	4,611
Printing/Publications	25	-	-	-
Travel/Per Diem	-	300	-	300
Dues/Subscriptions	85	50	-	50
Training & Education	256	300	25	300
Contract Labor	-	1,000	-	-
Miscellaneous Purchased Services	24	-	100	-
Medical Expenses	90	300	85	300
Total Purchased/Contracted Services	**$ 51,474**	**$ 58,192**	**$ 41,839**	**$ 50,761**
Supplies & Materials	24,526	18,000	9,891	18,000
Paving Materials	852	2,000	-	2,000
Street Signs	-	500	488	500
Energy - Gasoline/Diesel	20,693	20,000	13,705	20,000
Miscellaneous Equipment	-	750	65	
Uniforms	3,338	5,095	2,593	6,000
Total Supplies & Expenditures	**$ 49,409**	**$ 46,345**	**$ 26,742**	**$ 47,250**
Drainage Improvements	-	-	1,900	-
C/O - Machinery	76,527	-	-	-
C/O - Vehicle	-	35,000	-	-
C/O - Other Equipment	1,200	-	-	-
Principal - Capital Leases	19,594	4,614	4,614	
Interest - Capital Leases	740	53	53	-
Total Miscellaneous	**$ 98,061**	**$ 39,667**	**$ 6,567**	**$ -**
Total Drainage Department	**$ 520,897**	**$ 460,414**	**$ 308,980**	**$ 466,765**

Drainage Department Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Superintendent	1	1	1	Unclassified
Crew Leader	2	2	2	Classified
Laborer I	4	4	6	Classified
Total Drainage	7	7	9	

Drainage Department Detailed Personnel Costs (100-4200)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	199,405	205,568	149,361	243,591
Subtotal	**$ 199,405**	**$ 205,568**	**$ 149,361**	**$ 243,591**
Insurance - Group - GMA	33,109	35,590	26,318	44,269
Social Security (FICA) contributions	4,024	2,995	4,202	6,369
Retirement contributions	30,868	30,985	24,250	26,707
Workers' Compensation	46,760	32,862	26,474	35,346
OPEB Trust	7,787	8,210	3,227	12,472
Subtotal	**$ 122,548**	**$ 110,642**	**$ 84,471**	**$ 125,163**
Total Personnel Services	**$ 321,953**	**$ 316,210**	**$ 233,832**	**$ 368,754**

Goals and Objectives for FY 2013

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 2013 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.

Solid Waste Department (4500)

Mission Statement

The Solid Waste Department's mission is to provide quality sanitation and recycling services to the citizens of Pooler.

Department Description

The Solid Waste Department is a division of the Public Works Department and is responsible for providing the citizens of Pooler with economical and efficient sanitation and recycling services.

Budget Highlights

In the FY 2013 Budget the Solid Waste Department expenditures total $1,121,520, an increase of 4.57% or $49,020 over the FY 2012 Amended Budget due to increase contractual residential expenses.

Solid Waste Department FY 2012 Expenditure Summary (100-4500)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ -	$ -	$ -	$ -
Purchased/Contracted Services Total	1,016,733	1,042,500	693,373	1,091,520
Supplies Expenditures Total	19,272	30,000	22,118	30,000
Miscellaneous Total	-	-	-	-
Total Solid Waste Department	**$ 1,036,005**	**$ 1,072,500**	**$ 715,491**	**$ 1,121,520**

Solid Waste Department Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Solid Waste Department				
Dump Fees	25,431	37,500	9,422	37,500
Recycling Program	37,525	40,500	22,875	40,500
Contracted Residential	953,777	964,500	661,076	1,013,520
Total Purchased/Contracted Services	**$ 1,016,733**	**$ 1,042,500**	**$ 693,373**	**$ 1,091,520**
Carts	19,272	30,000	22,118	30,000
Total Supplies & Expenditures	**$ 19,272**	**$ 30,000**	**$ 22,118**	**$ 30,000**
Total Solid Waste Department	**$ 1,036,005**	**$ 1,072,500**	**$ 715,491**	**$ 1,121,520**

Goals and Objectives for FY 2013

Fiscally-sound and Efficient Government

- To continue to provide Pooler's citizens with economical and efficient sanitation and recycling services.
- To operate in a professional manner and stay within the approved FY 2013 budget while promoting safety.
- To ensure that City and State Ordinances and Specifications are observed.

Protect the City's Infrastructure Investment and Assets

- By providing the citizens of Pooler with efficient sanitation and recycling programs, to educate and reduce the amount of debris that accumulates within the City's watershed, wetlands, water ways, and other infrastructure within the City.

Facilities Maintenance Department (4900)

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 2013 Budget the Facilities Maintenance Department expenditures total $467,882, a decrease of 11.65% or $54,499 under the FY 2012 Amended Budget due to a decrease in personnel expenses.

Facilities Maintenance Department FY 2012 Expenditure Summary (100-4900)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 465,593	$ 401,215	$ 293,717	$ 366,249
Purchased/Contracted Services Total	33,233	39,388	23,629	30,773
Supplies Expenditures Total	81,191	73,405	112,148	70,860
Miscellaneous Total	13,680	8,373	1,873	-
Total Street Department	**$ 593,697**	**$ 522,381**	**$ 431,367**	**$ 467,882**

Facilities Maintenance Department Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Facilities Maintenance Department				
Salaries	273,408	256,966	207,103	256,351
Insurance - Group - GMA	46,931	35,605	18,091	37,135
Social Security (FICA) contributions	3,319	3,886	2,506	3,688
Retirement contributions	50,103	40,195	31,567	34,337
Unemployment	25,711	24,000	-	-
Workers' Compensation	52,090	29,915	29,126	21,715
OPEB Trust	14,031	10,648	5,324	13,023
Total Personnel Services & Benefits	**$ 465,593**	**$ 401,215**	**$ 293,717**	**$ 366,249**
Professional Services	500	1,668	-	1,168
Computer Technical Services	54	714	790	-
Repairs/Maintenance	2,158	3,500	2,202	3,500
Building Maintenance	7,968	4,000	476	5,000
Vehicle Repairs/Maintenance	-	2,400	592	2,000
Rental Equipment	5,371	2,976	2,005	2,976
Insurance - General	11,544	13,000	9,377	7,000
Communications	4,666	7,920	3,580	6,204
Travel/Per Diem	21	1,000	-	1,000
Dues/Subscriptions	234	730	15	725
Training & Education	664	1,480	90	1,200
Miscellaneous Purchased Services	12	-	4,317	-
Medical Expenses	41	-	185	-
Total Purchased/Contracted Services	**$ 33,233**	**$ 39,388**	**$ 23,629**	**$ 30,773**
Supplies & Materials	30,632	24,250	36,187	20,640
Vehicle Supplies /Materials	(3,249)	7,980	(2,479)	7,080
Tree Reimbursement	20,041	9,925	11,100	8,100
Energy - Gasoline/Diesel	20,002	22,000	63,287	25,200
Miscellaneous Equipment	10,089	4,010	1,134	7,690
Uniforms	3,676	5,240	2,919	2,150
Total Supplies & Expenditures	**$ 81,191**	**$ 73,405**	**$ 112,148**	**$ 70,860**
C/O - Machinery	13,598	6,500	-	-
Principal - Capital Leases	-	1,856	1,856	-
Interest - Capital Leases	82	17	17	-
Total Miscellaneous	**$ 13,680**	**$ 8,373**	**$ 1,873**	**$ -**
Total Facilities Maintenance Department	**593,697**	**522,381**	**431,367**	**467,882**

Facilities Maintenance Department Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Supervisor	1	1	1	Classified
Groundskeeper Supervisor	1	1	1	Unclassified
Lead Mechanic	1	1	1	Classified
Mechanic II	1	1	1	Classified
Electrician	1	1	1	Classified
Crew Leader	1	1	1	Classified
Laborer I	1	1	1	Classified
Total Facilities Maintenance	7	7	7	

Facilities Maintenance Department Detailed Personnel Costs (100-4900)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 09/30/2012	2013 Adopted Budget
Personnel Cost and Employee Benefits				
Salaries	273,408	256,966	207,103	256,351
Subtotal	**$ 273,408**	**$ 256,966**	**$ 207,103**	**$ 256,351**
Insurance - Group - GMA	46,931	35,605	18,091	37,135
Social Security (FICA) contributions	3,319	3,886	2,506	3,688
Retirement contributions	50,103	40,195	31,567	34,337
Unemployment	25,711	24,000	-	-
Workers' Compensation	52,090	29,915	29,126	21,715
OPEB Trust	14,031	10,648	5,324	13,023
Subtotal	**$ 192,185**	**$ 144,249**	**$ 86,614**	**$ 109,898**
Total Personnel Services	**$ 465,593**	**$ 401,215**	**$ 293,717**	**$ 366,249**

Goals and Objectives for FY 2013

Fiscally-sound and Efficient Government

- Efficiently maintain facilities, vehicles and equipment.
- Operate in a professional manner and stay within the approved FY 2013 budget while promoting safety.
- Ensure that City and State Ordinances and Specifications are observed.

Protect the City's Infrastructure Investment and Assets

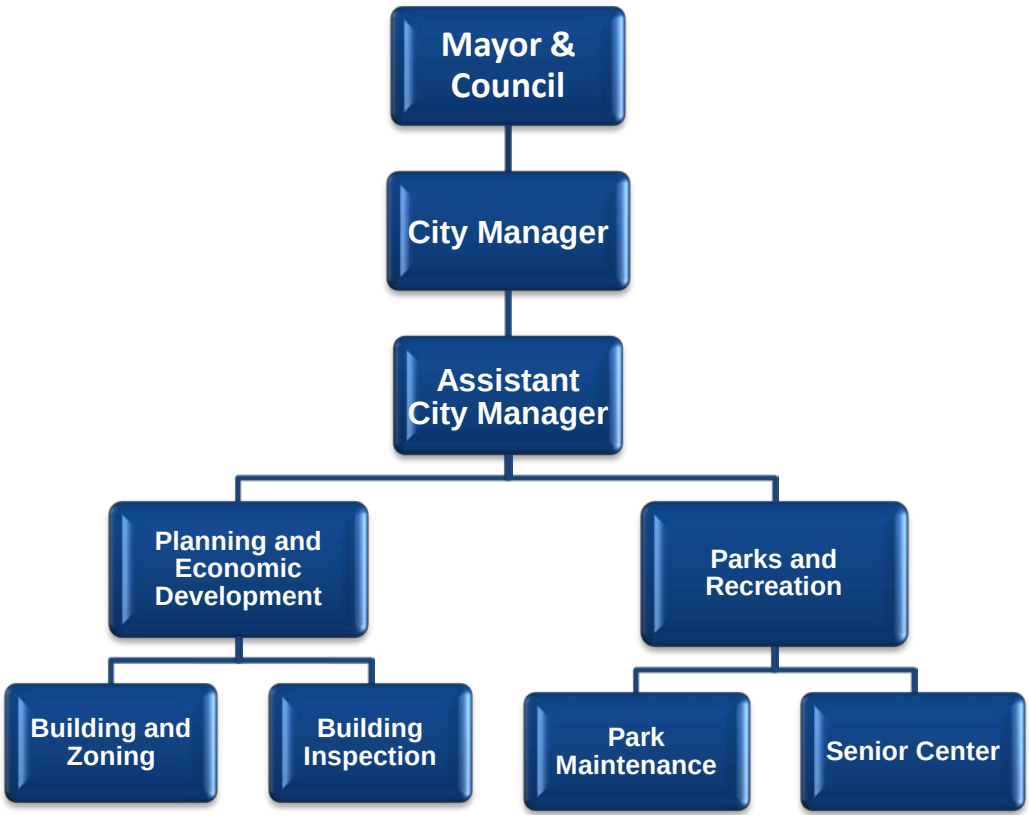
- Create and maintain preventive service schedules for all City-owned equipment and vehicles.
- Maintain thorough records for all City-owned equipment, vehicles, and facilities to monitor service and repair costs and assist other departments with decisions about repairs and replacements.

Community Development Function

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

Community Development Function

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.

Senior Center (5520)

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 2013 Budget, Senior Center expenditures total $130,776, a decrease of 9.42% or $13,590 under the FY 2012 Amended Budget. The decrease is primarily attributed to a reduction in personnel costs.

Senior Center FY 2013 Expenditure Summary (100-5520)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 118,383	$ 75,806	$ 59,996	$ 66,181
Purchased/Contracted Services Total	23,324	27,560	18,553	20,245
Supplies Expenditures Total	45,063	41,000	25,236	41,850
Miscellaneous Total	-	-	-	2,500
Total Senior Center Administration	**$ 186,770**	**$ 144,366**	**$ 103,785**	**$ 130,776**

Senior Center Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Senior Center Administration				
Salaries	88,658	56,196	38,950	52,297
Insurance - Group - GMA	12,638	5,325	7,699	5,636
Social Security (FICA) contributions	2,644	2,336	1,355	2,008
Retirement contributions	10,393	4,750	5,055	4,339
Unemployment	-	4,692	4,080	-
Workers' Compensation	302	274	317	255
OPEB Trust	3,748	2,233	2,540	1,646
Total Personnel Services & Benefits	**$ 118,383**	**$ 75,806**	**$ 59,996**	**$ 66,181**
Professional Services	-	120	-	-
Inspection	717	-	-	-
Computer Technical Services	-	-	262	-
Repairs/Maintenance	235	1,000	1,345	1,000
Building Maintenance	8,317	8,015	3,740	3,615
Vehicle Repairs & Maintenance	92	1,000	706	1,000
Rental Equipment	1,519	1,380	1,099	1,380
Insurance General	5,576	6,500	7,220	5,500
Communications	2,652	3,300	752	800
Travel/Per Diem	-	1,000	(27)	1,000
Dues/Subscriptions	237	495	-	300
Training & Education	523	500	-	-
Contract Labor	440	-	260	-
Alarm Systems	538	550	458	550
Medical Expenses	-	200	50	100
Seniors Travel Expense	2,478	3,500	2,688	5,000
Leisure Services (Seniors)	-	-	-	-
Total Purchased/Contracted Services	**$ 23,324**	**$ 27,560**	**$ 18,553**	**$ 20,245**
Supplies & Materials	19,848	16,000	8,597	16,000
Energy - Natural gas	1,539	2,000	1,144	2,000
Energy - Electricity	7,666	6,000	5,687	6,000
Energy - Gasoline/Diesel	2,928	5,000	1,841	5,000
Seniors Meals	10,466	11,000	7,967	11,000
Miscellaneous Equipment	2,227	-	-	1,600
Uniforms	389	1,000	-	250
Total Supplies & Expenditures	**$ 45,063**	**$ 41,000**	**$ 25,236**	**$ 41,850**
Computers & Peripherals	-	-	-	-
C/O - Other Equipment	-	-	-	2,500
Principal - Capital Leases	-	-	-	-
Interest - Capital Leases	-	-	-	-
Total Miscellaneous	**$ -**	**$ -**	**$ -**	**$ 2,500**
Total Senior Center Administration	**$ 186,770**	**$ 144,366**	**$ 103,785**	**$ 130,776**

Senior Center Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Director	1	0	0	Classified
Activities Coordinator	1	1	1	Classified
Senior Center Asistant Part-time)	4	2	2	Classified
Total Senior Center	6	3	3	

Senior Center Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	88,658	56,196	38,950	52,297
Subtotal	**$ 88,658**	**$ 56,196**	**$ 38,950**	**$ 52,297**
Insurance - Group - GMA	12,638	5,325	7,699	5,636
Social Security (FICA) contributions	2,644	2,336	1,355	2,008
Retirement contributions	10,393	4,750	5,055	4,339
Unemployment	-	4,692	4,080	-
Workers' Compensation	302	274	317	255
OPEB Trust	3,748	2,233	2,540	1,646
Subtotal	**$ 29,725**	**$ 19,610**	**$ 21,046**	**$ 13,884**
Total Personnel Services	**$ 118,383**	**$ 75,806**	**$ 59,996**	**$ 66,181**

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Provide training opportunities for Senior Center staff and volunteers.
- Provide educational program opportunities to seniors to regain skills and knowledge

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 2012 Accomplishments:

- Served over 11,000 meals to senior citizens
- Offered numerous programs and activities, keeping the seniors active
- Upgraded the library at the Senior Center
- Created the fitness room at the Senior Center

Parks and Recreation Department (6110)

Mission Statement

The mission of the Parks & 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 Parks and Recreation Department provides year-round sports opportunities that include programs such as Men's Basketball, Youth Baseball, Youth Softball, Youth Basketball, T-Ball, Soccer, Football, and Cheerleading, which emphasize fun within a structured sports environment. Our non-team sport programs consist of roller skating, summer day camp, swimming lessons, public swimming, after school programs, and senior citizen programs.

Budget Highlights

In the FY 2013 Budget, Recreation expenditures total $1,006,323, a decrease of 7.51% or $75,622 under the FY 2012 Amended Budget. The decrease is primarily attributed to additional funds being expended for equipment purchases in FY 2012 not needed in FY 2013.

Parks and Recreation FY 2013 Expenditure Summary (100-6110)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 501,993	$ 536,843	$ 407,958	$ 542,737
Purchased/Contracted Services Total	151,391	174,618	157,361	162,518
Supplies Expenditures Total	247,283	248,100	203,976	269,200
Miscellaneous Total	113,205	143,684	136,465	31,868
Total Parks & Recreation Department	**$ 1,013,872**	**$ 1,103,245**	**$ 905,760**	**$ 1,006,323**

Parks and Recreation Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Parks & Recreation Department				
Salaries	381,564	389,537	304,463	393,880
Insurance - Group - GMA	47,435	52,165	35,292	54,291
Social Security (FICA) contributions	6,573	5,648	4,879	5,711
Retirement contributions	39,399	58,430	45,883	53,174
Workers' Compensation	9,192	15,584	6,892	15,719
OPEB Trust	17,830	15,479	10,549	19,962
Total Personnel Services & Benefits	**$ 501,993**	**$ 536,843**	**$ 407,958**	**$ 542,737**
Professional Services	100	240	-	-
Computer Technical Services	76	3,680	1,847	6,220
Garbage Disposal	6,918	7,500	6,863	8,800
Repairs/Maintenance	5,286	10,000	9,196	10,000
Building Maintenance	21,556	28,913	28,007	12,698
Vehicle Repairs & Maintenance	-	-	11	-
Rental Equipment	2,526	3,060	4,043	3,060
Insurance General	10,674	13,000	13,280	11,000
Communications	22,461	19,220	16,587	21,555
Advertising	1,603	990	1,272	2,100
Printing/Publications	942	1,500	1,422	1,500
Travel/Per Diem	658	1,500	241	1,500
Dues/Subscriptions	1,636	3,100	1,411	3,100
Training & Education	1,760	1,000	210	1,000
Contract Labor	62,154	66,395	58,352	61,850
Miscellaneous Purchased Services	109	-	10	-
Alarm Systems	1,829	2,120	1,876	2,935
Employee Screening	-	400	80	200
Fundraising Expenses	-	-	-	-
Tournament Expenses	11,103	12,000	12,653	15,000
Total Purchased/Contracted Services	**$ 151,391**	**$ 174,618**	**$ 157,361**	**$ 162,518**
Supplies & Materials	66,751	65,000	50,395	71,500
Vehicle Supplies/Materials	3,241	2,500	1,570	2,500
Awards	1,182	2,500	956	2,500
Energy - Natural gas	2,443	4,000	1,013	3,000
Energy - Electricity	80,112	65,000	61,787	75,000
Energy - Gasoline/Diesel	8,590	8,500	6,312	8,500
Concessions Expenses	21,461	37,000	35,629	35,000
Miscellaneous Equipment	817	-	391	7,600
Uniforms	2,876	3,600	1,906	3,600
Equipment	59,810	60,000	44,017	60,000
Total Supplies & Expenditures	**$ 247,283**	**$ 248,100**	**$ 203,976**	**$ 269,200**
Land Purchase	15,000	-	-	-
Site Improvements	-	19,700	12,484	-
C/O - Machinery	13,000	-	-	22,052
C/O - Furniture & Fixtures	25,829	-	-	-
Computers & Peripherals	10,707	-	-	1,500
C/O - Other Equipment	-	100,000	100,000	8,316
Principal - Capital Leases	46,872	23,646	23,646	-
Interest - Capital Leases	1,797	338	335	-
Total Miscellaneous	**$ 113,205**	**$ 143,684**	**$ 136,465**	**$ 31,868**
Total Parks & Recreation	**$ 1,013,872**	**$ 1,103,245**	**$ 905,760**	**$ 1,006,323**

Parks and Recreation Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Director	1	1	1	Unclassified
Assistant Director	1	1	1	Unclassified
Athletic Coordinator	1	1	1	Classified
Athletic Turf Supervisor	1	1	1	Classified
Recreation Specialist	1	1	1	Classified
Grounds Keeper	2	2	2	Classified
Parks Attendant III	1	1	1	Classified
Parks Attendant II	1	1	1	Classified
Laborer I	1	1	1	Classified
Total Recreation	10	10	10	

Parks and Recreation Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	381,564	389,537	304,463	393,880
Subtotal	**$ 381,564**	**$ 389,537**	**$ 304,463**	**$ 393,880**
Insurance - Group - GMA	47,435	52,165	35,292	54,291
Social Security (FICA) contributions	6,573	5,648	4,879	5,711
Retirement contributions	39,399	58,430	45,883	53,174
Workers' Compensation	9,192	15,584	6,892	15,719
OPEB Trust	17,830	15,479	10,549	19,962
Subtotal	**$ 120,429**	**$ 147,306**	**$ 103,495**	**$ 148,857**
Total Personnel Services	**$ 501,993**	**$ 536,843**	**$ 407,958**	**$ 542,737**

Goals and Objectives for FY 2013:

Protect the City's Infrastructure Investment and Assets:

- Continue to upgrade Parks and Recreation facilities as funds become available in accordance with the City's Capital Improvement Program.

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.

FY 2012 Accomplishments:

- Built a 'Boundless Playground' with a grant from the American Tire Company
- Hosted 16 regional baseball and/or softball tournaments at Pooler Recreation facilities.
- Serviced over 2,000 participants in recreation programs

Zoning & Inspections Department (7200)

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 2013 Budget, Zoning & Inspections expenditures total $385,857, an increase of 2.84% or $10,679 over the FY 2012 Amended Budget. The increase is primarily attributed to a slight increase in salaries and professional services.

Zoning & Inspections FY 2013 Expenditure Summary (100-7200)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Services Total	$ 296,150	$ 306,026	$ 239,323	$ 310,279
Purchased/Contracted Services Total	49,670	64,502	52,090	58,028
Supplies Expenditures Total	11,464	16,050	11,043	17,550
Miscellaneous Total	-	-	-	-
Total Zoning & Inspections Department	**$ 357,284**	**$ 386,578**	**$ 302,456**	**$ 385,857**

Zoning & Inspections Expenditure Detail

	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Zoning & Inspections Department				
Salaries	220,325	224,795	179,934	232,348
Insurance - Group - GMA	23,556	25,912	21,048	27,212
Social Security (FICA) contributions	2,676	3,260	1,902	3,369
Retirement contributions	29,007	33,719	27,122	31,367
School Incentive program	6,000	5,400	3,000	-
Workers' Compensation	5,127	4,007	1,850	4,087
OPEB Trust	9,459	8,933	4,467	11,896
Total Personnel Services & Benefits	**$ 296,150**	**$ 306,026**	**$ 239,323**	**$ 310,279**
Professional Services	350	120	-	3,870
Engineering	12,673	11,400	11,414	8,000
Inspection	650	8,000	-	8,000
Computer Technical Services	43	1,422	682	1,422
Repairs/Maintenance	599	500	1,311	1,000
Building Maintenance	2,456	2,560	884	2,560
Vehicle Repairs & Maintenance	115	-	73	100
Equipment Rentals	1,679	1,500	1,173	1,500
Insurance General	6,535	7,000	10,914	9,000
Communications	6,239	4,200	5,858	2,726
Advertising	-	1,000	422	1,000
Printing/Publications	960	2,000	(194)	2,000
Travel/Per Diem	2,924	5,000	2,347	5,000
Dues/Subscriptions	251	800	436	800
Training & Education	3,445	5,000	2,648	5,000
Contract Labor	-	-	-	-
Miscellaneous Purchased Services	226	-	72	-
Medical Expenses	25	-	50	50
Cell Tower Reviews	10,500	14,000	14,000	6,000
Total Purchased/Contracted Service	**$ 49,670**	**$ 64,502**	**$ 52,090**	**$ 58,028**
Supplies & Materials	2,848	4,500	4,436	4,500
Energy - Electricity	3,650	3,500	2,268	3,500
Energy - Gasoline/Diesel	4,303	5,500	3,031	5,500
Books & Periodicals	-	750	-	750
Miscellaneous Equipment	-	1,000	999	2,500
Uniforms	663	800	309	800
Total Supplies & Expenditures	**$ 11,464**	**$ 16,050**	**$ 11,043**	**$ 17,550**
Principal - Capital Leases	-	-	-	-
Interest - Capital Leases	-	-	-	-
Total Miscellaneous	**$ -**	**$ -**	**$ -**	**$ -**
Total Zoning & Inspections	**$ 357,284**	**$ 386,578**	**$ 302,456**	**$ 385,857**

Zoning & Inspections Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Zoning Administrator	1	1	1	Unclassified
Zoning Assistant	1	1	1	Classified
Inspections Coordinator	1	1	1	Classified
Code Enforcement Officer	1	1	1	Classified
Inspector	1	1	1	Classified
Total Zoning & Inspections	5	5	5	

Zoning & Inspections Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/2012	2013 Adopted Budget
Personnel Cost and Employee Benefits				
Salaries	220,325	224,795	179,934	232,348
Subtotal	**$ 220,325**	**$ 224,795**	**$ 179,934**	**$ 232,348**
Insurance - Group - GMA	23,556	25,912	21,048	27,212
Social Security (FICA) contributions	2,676	3,260	1,902	3,369
Retirement contributions	29,007	33,719	27,122	31,367
School Incentive program	6,000	5,400	3,000	-
Workers' Compensation	5,127	4,007	1,850	4,087
OPEB Trust	9,459	8,933	4,467	11,896
Subtotal	**$ 75,825**	**$ 81,231**	**$ 59,389**	**$ 77,931**
Total Personnel Services	**$ 296,150**	**$ 306,026**	**$ 239,323**	**$ 310,279**

Goals and Objectives for FY 2013:

Proactive Growth Management and Code Enforcement Initiatives:

- The Zoning & Inspections Department will continue a comprehensive zoning code assessment in 2013. 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

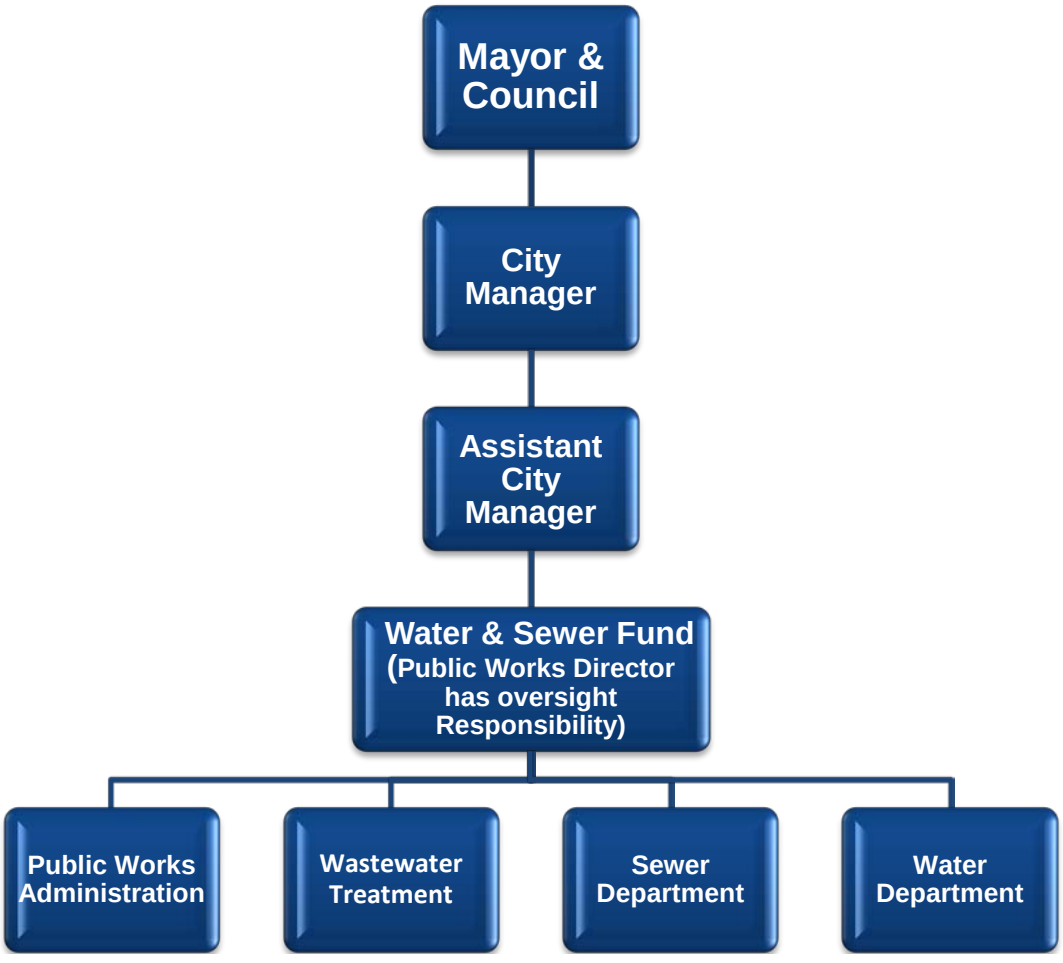


Water/Sewer Fund

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

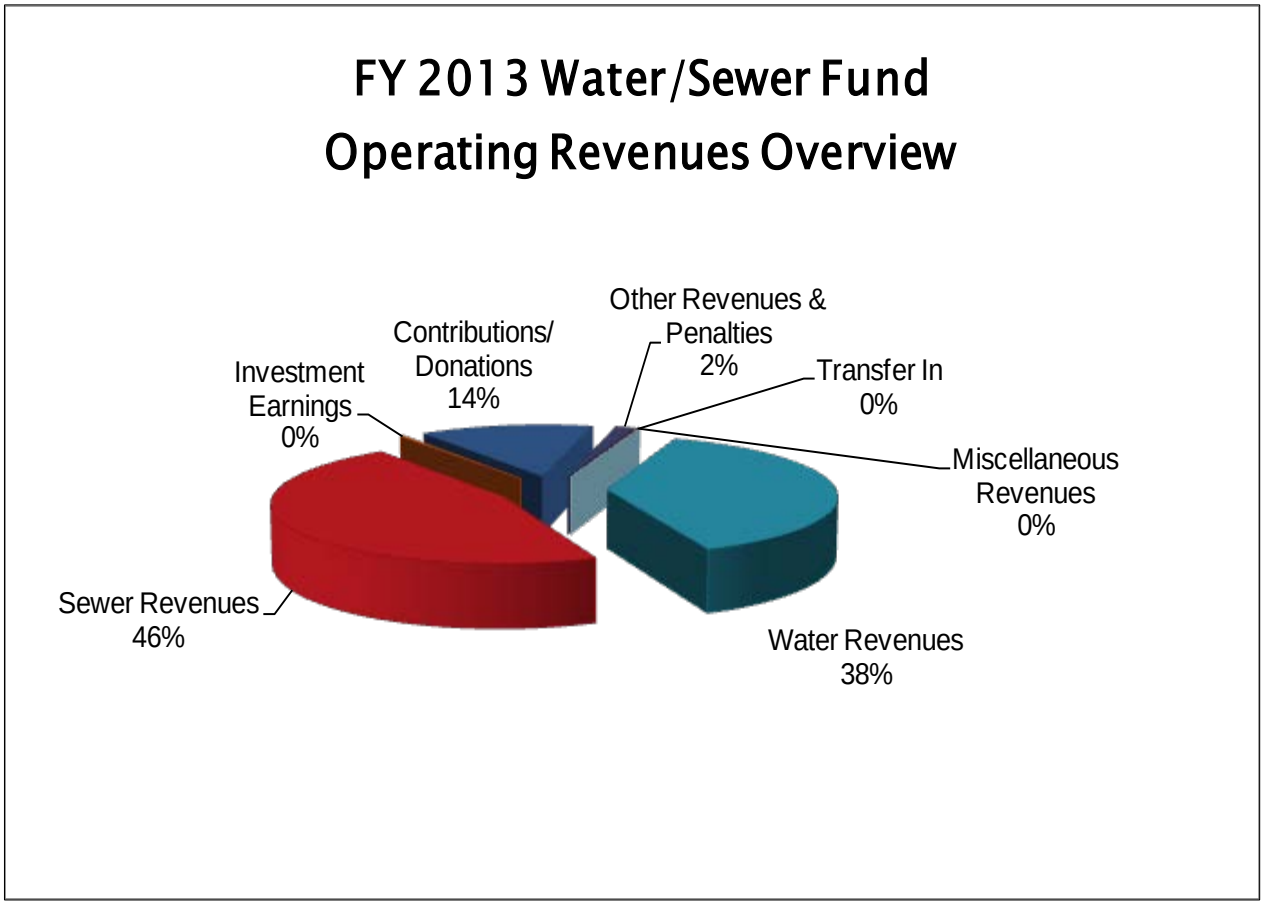
Water/Sewer Fund

Organizational Chart



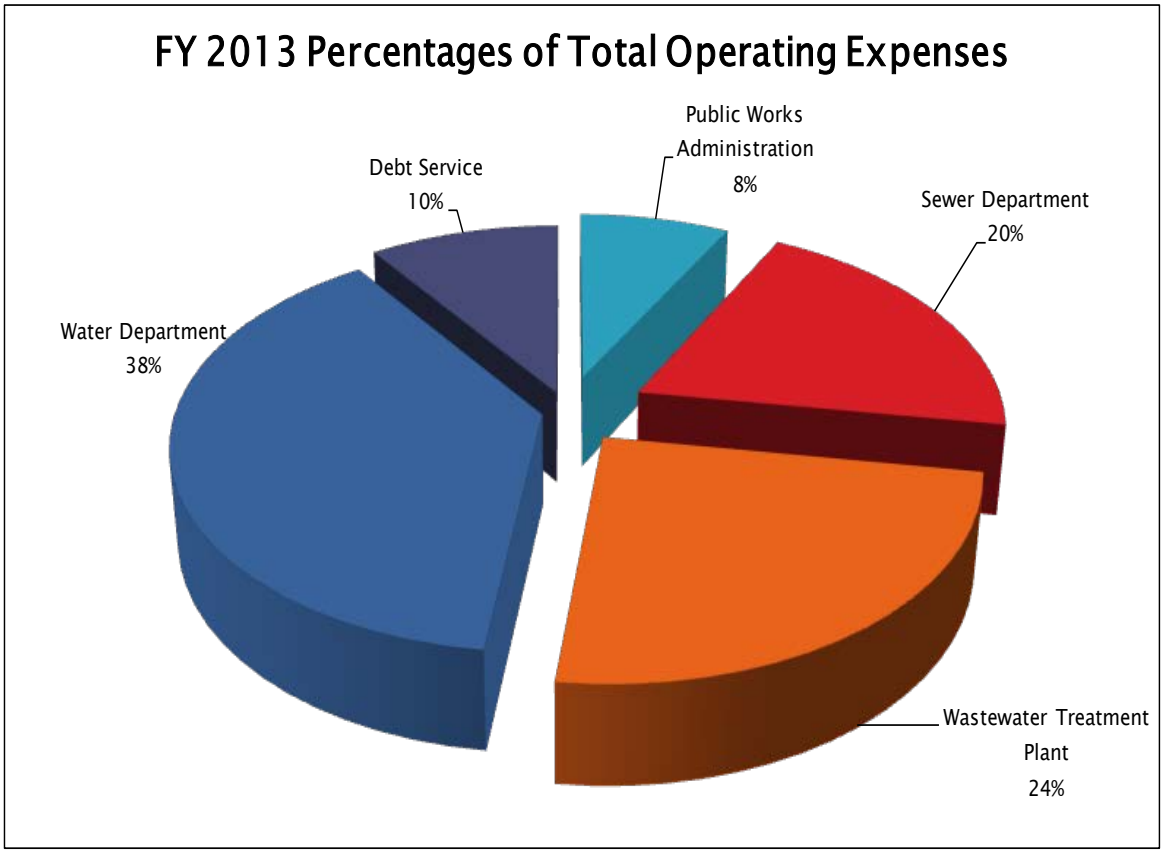
Water/Sewer Fund Operating Revenues Overview

Revenues	2011 Actual	2012 Budget	Actual Y-T-D	2013 Budget
Water Revenues	$ 2,329,148	$ 2,289,000	$ 1,894,983	$ 2,372,200
Sewer Revenues	2,819,874	2,635,000	2,170,571	2,866,005
Investment Earnings	21,859	22,000	15,383	18,000
Contributions/Donations	854,238	(272,784)	3,205,336	843,561
Other Revenues & Penalties	97,817	104,372	76,127	92,550
Miscellaneous Revenues	17,908	9,413	10,216	12,384
Transfer In	-	472,784	-	-
Total Revenue	**$ 6,140,844**	**$ 5,259,785**	**$ 7,372,616**	**$ 6,204,700**



Water/Sewer Fund Operating Expenses Overview

Water/Sewer Expenses	2011 Actual	2012 Budget	2012 Actual Y-T-D	2013 Budget
Public Works Administration	$ 418,337	$ 435,911	$ 331,780	$ 479,390
Sewer Department	1,118,809	1,127,490	860,318	1,233,809
Wastewater Treatment Plant	1,492,992	1,247,925	797,842	1,511,165
Water Department	2,055,549	1,808,700	1,824,505	2,377,767
Debt Service	638,215	639,759	572,035	602,569
Total Expenses	**$ 5,723,902**	**$ 5,259,785**	**$ 4,386,480**	**$ 6,204,700**



Public Works Administration (505-4100)

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 2013 Budget, Public Works Administration expenditures total $479,390, an increase of 10.18% or $44,329 over the FY 2012 Amended Budget. The FY2013 Budget includes an increase in the Purchased/Contracted Service expenditures. A portion of salaries for personnel within the General Administration Department is accounted for in the Public Works Administration departments of both the General Fund and the Water Sewer Fund. The salary allocations represent shared expenditures within the Personnel Services category.

Public Works Administration FY 2013 Expense Summary (505-4100)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Personnel Services Total	$ 330,867	$ 326,233	$ 241,764	$ 324,769
Purchased/Contracted Services Total	71,870	94,303	78,878	130,083
Supplies Expenditures Total	15,600	14,525	11,138	24,538
Miscellaneous Total	292	850	10	-
Total Public Works Administration	**$ 418,629**	**$ 435,911**	**$ 331,790**	**$ 479,390**

Public Works Administration Expense Detail

Public Works Administration	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Salaries	$ 237,442	$ 251,393	$ 187,221	$ 251,127
Insurance - Group- GMA	22,297	23,744	17,263	22,844
Social Security (FICA) Contributions	5,394	3,610	2,936	5,372
Retirement Plan Contributions	52,041	34,545	29,290	30,134
Workers' Compensation	931	3,048	107	3,087
OPEB Trust	12,762	9,893	4,947	12,205
Total Personnel Services	**$ 330,867**	**$ 326,233**	**$ 241,764**	**$ 324,769**
Professional Services	$ -	$ 24	$ 2,663	$ 3,000
Accounting/Audit	16,113	17,500	16,271	17,500
Engineering	4,488	5,000	2,275	5,000
Technical Services	100	2,080	220	2,000
Computer Technical Services	6,776	25,107	12,776	41,310
Repairs/Maintenance	1,878	1,500	2,154	10,500
Building Maintenance	2,366	3,500	1,555	2,510
Vehicle Repairs & Maintenance	74	400	826	1,000
Rental Equipment	890	1,368	1,104	1,724
Insurance - General	1,656	1,700	10,193	9,500
Communications	37,208	34,504	28,102	34,639
Travel/Per Diem	280	800	155	850
Dues/subscriptions	18	40	(21)	-
Training & Education	23	700	605	550
Medical Expenses	-	80	-	-
Total Purchased/Contracted Services	**$ 71,870**	**$ 94,303**	**$ 78,878**	**$ 130,083**
Supplies & Materials	4,523	4,000	4,173	14,300
Energy - Electricity	7,860	6,600	4,707	7,200
Energy - Gasoline/Deisel	2,372	3,000	1,504	2,750
Miscellaneous Equipment	845	500	716	-
Uniforms	-	425	38	288
Total Material and Supplies	**$ 15,600**	**$ 14,525**	**$ 11,138**	**$ 24,538**
Construction in Progress	-	-	-	-
C/O - Computers & Peripherals	-	-	-	-
C/O - Other Equipment	-	-	-	-
Depreciaton	-	850	-	-
Interest - Capital Leases	292	-	10	-
Total Miscellaneous	**$ 292**	**$ 850**	**$ 10**	**$ -**
Total Public Works Administration	**$ 418,629**	**$ 435,911**	**$ 331,790**	**$ 479,390**

Public Works Administration Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	237,442	251,393	187,221	251,127
Subtotal	**$ 237,442**	**$ 251,393**	**$ 187,221**	**$ 251,127**
Insurance - Group- GMA	22,297	23,744	17,263	22,844
Social Security (FICA) Contributions	5,394	3,610	2,936	5,372
Retirement Plan Contributions	52,041	34,545	29,290	30,134
Workers' Compensation	931	3,048	107	3,087
OPEB Trust	12,762	9,893	4,947	12,205
Subtotal	**$ 93,425**	**$ 74,840**	**$ 54,543**	**$ 73,642**
Total Personnel Services	**$ 330,867**	**$ 326,233**	**$ 241,764**	**$ 324,769**

Goals and Objectives for FY 2013

Fiscally-sound and Efficient Government:

- Operate Public Works in a professional manner and stay within the approved FY 2013 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.

FY 2012 Accomplishments:

- Investigated 5402 service requests from residents
- Completed 5104 generated work orders
- Maintained over 93 miles of ditches

Sewer Department (4331)

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 2013 Budget, Sewer Department expenditures total $1,364,589, an increase of 7.69% or $97,466 over the FY 2012 Amended Budget. The increase is primarily attributed to an increase in Materials and Supplies costs.

Sewer Department FY 2013 Expense Summary (505-4331)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Personnel Services Total	$ 249,428	$ 262,333	$ 189,160	$ 251,742
Purchased/Contracted Services Total	125,859	140,802	119,776	116,212
Supplies Expenditures Total	205,390	208,675	199,391	232,075
Miscellaneous Total	686,571	655,313	465,276	764,560
Total Sewer Department	**$ 1,267,248**	**$ 1,267,123**	**$ 973,603**	**$ 1,364,589**

Sewer Department Expense Detail

Sewer Administration	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Salaries	188,211	194,148	142,704	186,533
Insurance - Group- GMA	23,312	25,500	15,665	29,838
Social Security (FICA) Contributions	2,480	3,446	1,945	5,592
Retirement Plan Contributions	22,880	27,268	22,413	19,004
Workers' Compensation	4,034	4,256	2,575	4,080
OPEB Trust	8,511	7,715	3,858	6,695
Total Personnel Services	**$ 249,428**	**$ 262,333**	**$ 189,160**	**$ 251,742**
Professional Services	-	120	180	-
Engineering	4,125	15,000	33,248	-
Computer Technical Services	43	612	750	-
Bank Charges and Adjustments	4,789	5,000	3,914	5,000
Repairs/Maintenance	49,548	40,500	51,160	41,300
Building Maintenance	321	-	96	-
Vehicles Repairs/Maintenance	3,264	3,500	-	1,200
System Repairs/Maintenance	37,349	47,000	15,965	55,000
Rental Equipment	3,446	4,000	-	-
Insurance - General	12,665	14,000	9,040	5,000
Communication	6,937	5,920	3,714	5,112
Printing/Publications	223	200	29	-
Travel/Seminar/Entrt	728	1,500	94	2,000
Dues/Subscriptions	163	200	-	-
Training & Education	265	750	195	800
Other Purchased Services	963	2,500	610	800
Bloomingdale Int Line	980	-	781	-
Medical Expenses	50	-	-	-
Total Purchased/Contracted Services	**$ 125,859**	**$ 140,802**	**$ 119,776**	**$ 116,212**
Supplies & Materials	25,456	30,000	27,227	33,000
Vehicle Supplies/Materials	7,225	8,000	5,198	8,000
Chemicals	761	1,000	484	1,200
Systems Materials/Supplies	66,826	65,000	62,159	80,000
Energy - Electricity	90,097	85,000	93,360	85,000
Energy - Gasoline/Diesel	11,141	15,000	7,043	15,000
Miscellaneous Equipment	1,344	-	2,100	6,000
Uniforms	2,540	4,675	1,820	3,875
Total Material and Supplies	**$ 205,390**	**$ 208,675**	**$ 199,391**	**$ 232,075**
Construction in Process	-	-	307,645	-
Sewer Repairs	-	(38,000)	26,259	12,000
Machinery	-	-	-	14,200
Computers & Peripherals	-	-	-	2,000
Other Equipment	2,807	-	18,109	46,900
Depreciation	519,927	553,680	-	553,680
Sewer - Bad Debt	15,398	-	(22)	5,000
Interest - Capital Leases	1,459	406	406	-
Interest - GEFA	146,980	139,227	112,879	130,780
Total Miscellaneous	**$ 686,571**	**$ 655,313**	**$ 465,276**	**$ 764,560**
Total Sewer Department	**$ 1,267,248**	**$ 1,267,123**	**$ 973,603**	**$ 1,364,589**

Sewer Department Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Collection System Supervisor	1	1	1	Classified
Laborer II	2	2	1	Classified
Laborer I	2	2	3	Classified
Total Sewer Department	5	5	5	

Sewer Department Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	188,211	194,148	142,704	186,533
Subtotal	**$ 188,211**	**$ 194,148**	**$ 142,704**	**$ 186,533**
Insurance - Group- GMA	$ 23,312	$ 25,500	$ 15,665	$ 29,838
Social Security (FICA) Contributions	2,480	3,446	1,945	5,592
Retirement Plan Contributions	22,880	27,268	22,413	19,004
Workers' Compensation	4,034	4,256	2,575	4,080
OPEB Trust	8,511	7,715	3,858	6,695
Subtotal	**$ 61,217**	**$ 68,185**	**$ 46,456**	**$ 65,209**
Total Personnel Services	**$ 249,428**	**$ 262,333**	**$ 189,160**	**$ 251,742**

Goals and Objectives for FY 2013:

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 2013 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 (4333)

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 2013 Budget, Wastewater Treatment Plant expenditures total $1,818,575, an increase of 15.55% or $244,768 over the FY 2012 Amended Budget. The FY2013 Budget include increase cost for Depreciation and increase cost of General Insurance.

Wastewater Treatment Plant FY 2013 Expense Summary (505-4333)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Personnel Services Total	$ 268,290	$ 295,195	$ 171,577	$ 276,029
Purchased/Contracted Services Total	313,694	248,481	233,488	290,361
Supplies Expenditures Total	387,838	327,075	223,110	324,575
Miscellaneous Total	865,445	703,056	276,962	927,610
Total Wastewater Treatment Plant	**$ 1,835,267**	**$ 1,573,807**	**$ 905,137**	**$ 1,818,575**

Wastewater Treatment Plant Expense Detail

Wastewater Treatment Plant	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Salaries	198,159	215,970	148,174	199,166
Insurance - Group- GMA	24,876	31,755	26,042	29,395
Social Security (FICA) Contributions	2,547	3,925	3,237	2,536
Retirement Plan Contributions	29,551	30,063	24,848	26,887
Workers' Compensation	4,034	4,900	2,575	8,006
OPEB Trust	9,123	8,582	4,291	10,039
Total Personnel Services	**$ 268,290**	**$ 295,195**	**$ 209,167**	**$ 276,029**
Professional Services	-	144	-	-
Auditing	-	-	-	-
Engineering	36,749	-	29,499	20,000
Lab Fees	1,565	3,500	6,250	15,500
Computer Technical Services	168	612	750	-
Reapirs/Maintenance	234,028	199,225	147,673	180,000
Building Maintenance	764	1,000	980	1,000
Vehicles Repairs/Maintenance	-	1,500	-	1,000
Rental Equipment	-	-	-	-
Insurance - General	30,325	32,000	77,073	61,774
Communications	6,073	7,000	5,110	6,487
Printing/Publications	-	500	-	-
Travel/SeminarEntrt	1,854	2,000	137	2,000
Dues/Subscriptions	318	-	-	-
Training & Education	1,775	1,000	935	2,000
Contract Labor	-	-	-	-
Medical Expenses	75	-	110	600
Total Purchased/Contracted Services	**$ 313,694**	**$ 248,481**	**$ 268,517**	**$ 290,361**
Supplies	78,946	60,000	39,923	55,000
Vehicles Repairs/Maintenance	3,919	2,500	2,966	1,000
Chemicals	36,688	35,000	20,749	35,000
Laboratory Supplies	17,662	20,000	9,485	20,000
Energy - Electricity	232,776	185,000	160,534	185,000
Energy - Gasoline/Diesel	13,710	21,000	4,350	15,000
Miscellaneous Equipment	2,042	-	24,836	10,000
Uniforms	2,095	3,575	1,446	3,575
Total Material and Supplies	**$ 387,838**	**$ 327,075**	**$ 264,289**	**$ 324,575**
Construction in Progress	-	-	26,347	30,000
Machinery	-	-	-	14,000
Computers & Peripherals	-	-	-	4,100
Other Equipment	-	38,000	29,522	42,100
Lab Equipment	2,059	-	-	-
Depreciation	521,111	339,174	-	530,000
Interes - Capital Leases	1,292	858	858	407
Interest - GEFA	340,983	325,024	325,109	307,003
Total Miscellaneous	**$ 865,445**	**$ 703,056**	**$ 381,836**	**$ 927,610**
Total Wastewater Treatment Plant	**$ 1,835,267**	**$ 1,573,807**	**$ 1,123,809**	**$ 1,818,575**

Wastewater Treatment Plant Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Superintendent	1	1	1	Unclassified
Lab Supervisor	1	1	1	Classified
Lab Attendant	1	1	1	Classified
Wastewater Treatment Plant Operator	1	1	1	Classified
Laborer II	1	1	2	Classified
Laborer I	0	1	0	Classified
Total Wastewater Treatment	5	6	6	

Wastewater Treatment Plant Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	198,159	215,970	118,991	199,166
Subtotal	**$ 198,159**	**$ 215,970**	**$ 118,991**	**$ 199,166**
Insurance - Group- GMA	$ 24,876	$ 31,755	$ 23,528	$ 29,395
Social Security (FICA) Contributions	2,547	3,925	2,312	2,536
Retirement Plan Contributions	29,551	30,063	19,880	26,887
Workers' Compensation	4,034	4,900	2,575	8,006
OPEB Trust	9,123	8,582	4,291	10,039
Subtotal	**$ 70,131**	**$ 79,225**	**$ 52,586**	**$ 76,863**
Total Personnel Services	**$ 268,290**	**$ 295,195**	**$ 171,577**	**$ 276,029**

Goals and Objectives for FY 2013:

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 2013 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.

FY 2012 Accomplishments:

- Continued to make improvements in water and wastewater infrastructure in order to better serve our customers

Water Department (4400)

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 2013 Budget, Water Department expenses total $2,542,146, an increase of 28.2% or $559,202 over the FY 2012 Amended Budget. The increase is primarily attributed to an increase in Contracts and Agreements.

Water Treatment FY 2012 Expense Summary (505-4400)

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Personnel Services Total	$ 405,072	$ 427,946	$ 324,271	$ 427,507
Purchased/Contracted Services Total	170,274	136,710	139,157	126,753
Supplies Expenditures Total	1,213,196	950,785	933,080	1,184,550
Miscellaneous Total	414,216	467,503	560,770	803,336
Total Water Department	**$ 2,202,758**	**$ 1,982,944**	**$ 1,957,278**	**$ 2,542,146**

Water Department Expense Detail

Water Department	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Salaries	290,555	305,200	232,211	300,857
Insurance - Group- GMA	33,855	40,820	32,210	43,091
Social Security (FICA) Contributions	5,684	5,158	5,864	6,631
Retirement Plan Contributions	40,640	44,003	35,502	40,616
School Incentive Program	1,200	-	1,225	-
Workers' Compensation	22,011	20,638	11,195	21,932
OPEB Trust	11,127	12,127	6,064	14,380
Total Personnel Services	**$ 405,072**	**$ 427,946**	**$ 324,271**	**$ 427,507**
Professional Services	-	240	180	250
Auditing	750	1,000	144	1,000
Engineering	50,741	25,000	49,487	35,000
Lab Fees	29,799	19,000	18,034	7,000
Computer Technical Services	366	1,020	2,595	4,150
Bank Charges and Adjustments	4,824	5,000	3,944	5,000
Repairs/Maintenance	2,843	22,750	8,566	20,900
Building Maintenance	-	-	779	-
System Repairs/Maintenance	49,775	25,000	19,734	25,000
Rental Equipment	2,688	3,000	2,249	3,000
Insurance - General	14,665	16,000	11,752	7,500
Communication	8,221	6,700	5,927	7,553
Printing/Publications	642	400	240	400
Travel/SeminarEntrt	203	500	410	900
Dues/Subscriptions	889	6,450	3,373	6,450
Training & Education	1,885	2,000	1,889	1,800
Contract Labor	-	-	-	-
Other Purchased Services	1,898	2,500	9,824	750
Medical Expenses	85	150	30	100
Total Purchased/Contracted Services	**$ 170,274**	**$ 136,710**	**$ 139,157**	**$ 126,753**
Supplies & Materials	45,477	45,000	34,331	45,000
Chemicals	11,750	14,900	8,363	14,100
Laboratory Supplies	640	1,000	463	2,000
Energy - Electricity	49,920	51,500	39,445	50,000
Energy - Gasoline/Diesel	25,902	30,000	16,674	25,000
Inv Pch For Sale - Water	850,151	700,000	705,114	850,000
Miscellaneous Equipment	60,845	3,000	513	3,000
New Water Meters	163,805	100,000	124,604	190,000
Uniforms	4,706	5,385	3,573	5,450
Total Material and Supplies	**$ 1,213,196**	**$ 950,785**	**$ 933,080**	**$ 1,184,550**
Construction in Progress	-	-	428,019	-
Vehicles	-	-	444	-
Computers & Peripherals	-	-	-	4,500
Other Equipment	-	-	-	88,160
Depreciation	241,290	293,260	-	346,300
Water - Bad Debt	25,717	-	(466)	5,000
Reserve Account	-	-	-	194,997
Interes - Capital Leases	229	16	17	-
Interest - GEFA	146,980	174,227	132,756	164,379
Total Miscellaneous	**$ 414,216**	**$ 467,503**	**$ 560,770**	**$ 803,336**
Total Water Department	**$ 2,202,758**	**$ 1,982,944**	**$ 1,957,278**	**$ 2,542,146**

Water Department Personnel Schedule

Classification	2011 Actual	2012 Actual	2013 Adopted	Pay Status Budget
Superintendent	1	1	1	Unclassified
Crew Chief	1	1	1	Classified
Laborer III	1	2	2	Classified
Laborer 1	4	3	3	Classified
Utility Billing Clerk	1.5	1.5	1.5	Classified
Total Water Department	8.5	8.5	8.5	

Water Department Detailed Personnel Costs

Expenditure Category	2011 Actual	2012 Amended Budget	Actual thru 10/31/12	2013 Adopted Budget
Personnel Costs and Employee Benefits				
Salaries	198,159	215,970	118,991	199,166
Subtotal	**$ 198,159**	**$ 215,970**	**$ 118,991**	**$ 199,166**
Insurance - Group- GMA	$ 24,876	$ 31,755	$ 23,528	$ 29,395
Social Security (FICA) Contributions	2,547	3,925	2,312	2,536
Retirement Plan Contributions	29,551	30,063	19,880	26,887
Workers' Compensation	4,034	4,900	2,575	8,006
OPEB Trust	9,123	8,582	4,291	10,039
Subtotal	**$ 70,131**	**$ 79,225**	**$ 52,586**	**$ 76,863**
Total Personnel Services	**$ 268,290**	**$ 295,195**	**$ 171,577**	**$ 276,029**

Goals and Objectives for FY 2013:

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.

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.

ENTITILEMENT - 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 32 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 t 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.

LIABILTY - 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 know 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.

OPERATIING 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 interfund 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 32 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) As 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.