



*City of
Rincon, Georgia*



2021 Approved Budget



**City of Rincon, Georgia
Approved Annual Budget
Calendar Year 2021**

Mayor

Ken Lee

Council Members

Levi Scott, Jr. Mayor Pro Tempore

Reese Browner

Ann Daniel

Patrick Kirkland

W. Frederick Long

City Manager

John Klimm

City Clerk

Dulcia King

City Attorney

J. Raymond Dickey



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City of Rincon

FY 2021 Approved Annual Budget

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Guide to the Budget

GUIDE TO THE BUDGET

The FY 2021 budget document is organized into the following six sections:

- 1. Introduction and Overview:** This section starts with the City of Rincon's History, Demographics and Statistics, followed by Property Tax Information, a definition of Rincon's Council-Manager form of government and organizational chart. In addition, the City Council's Strategic Plan appears throughout the document as illustrated within departmental goals and objectives. Finally, it includes the City Manager's budget message, which communicates the City Council's Strategic Plan as it relates to the budget development process. The budget message highlights major changes and key initiatives in the approved budget.
- 2. Financial Process, Structure, and Policy:** Building the Budget and City Financial Management Policies.
 - a. Process -** Provides the reader a brief synopsis of the budget process. This includes a discussion on the relationship between the 5-Year Forecast, Capital Improvements Plan, and Operating Budget.
 - b. City Financial Policies-** This includes the financial policies outlined in Rincon's City Charter Section 6-1, as well as other financial policies included in the City's Administrative Code.
- 3. Financial Summaries:** Fiscal Year Operating Budget Summary, Revenue Estimates, and Long Term Budget Planning.
 - a. Fiscal Year Operating Budget Summary-** This subsection summarizes the entire fiscal year budget for the General Fund, Fire Fund and Enterprise Funds. It provides details on major changes from the previous fiscal year. Other information includes a list of Full Time Equivalent Employees (FTE), changes in fund balance, municipal operating budget changes, and a consolidated resources and appropriation summary.
 - b. Revenue Estimates-** This subsection includes specific factors that influence the estimates for revenue in the fiscal year such as state and local laws and economic factors. These factors influence the City's ability to generate resources in the fiscal year.
 - c. Long Term Budget Planning-** There are many factors that can influence a City's capital and operating budget. This subsection provides a brief overview of the more pertinent accounts that can influence the City's budget into the future.
- 4. Capital Budget and Debt Summary:** This section includes the Capital Improvements Plan for the fiscal year as well as a debt position analysis.
- 5. Department Summaries:** This section provides an overview of the various services the town provides as categorized by departments: Police, Fire, Public Works, Administrative Services, Financial Services, Planning & Development and Golf.
- 6. Glossary -** Provides a glossary of government or financial terms used throughout the book. This appendix will help the reader understand the technical language used in the document.



Introduction & Overview

HISTORY, DEMOGRAPHICS AND STATISTICS

The City of Rincon is located in the southeast area of Effingham County. Rincon is just 10 miles from the Savannah International Airport, and 20 miles from downtown Savannah.

Just before the turn of the century, the City of Rincon sprang up around the miles and miles of railroad tracks making their way along the eastern seaboard through the sleepy countryside of rural Georgia. It had taken more than 150 years for residents to move beyond the original 1751 Salzburger New Ebenezer settlement along the Savannah River, but once the railroad came to town, a new city and a new era had arrived.

Chief Engineer George Wadley named the newly founded city Rincon, which was Spanish for “little spot” or “corner.” Aptly named, Rincon began as just a small area in the county named for Lord Effingham, a former member of the House of Lords in England. Businesses soon began popping up, managed by area natives and created to meet the needs of the railroad workers, followed by houses and various churches. Successful local businesses became the order of the day.

Echoing the line-and-grid street system of Savannah, Rincon systematically marched its way along the tracks and settled itself in an organized, orderly fashion. Serenaded by wistful train whistles and lulled to sleep by the steady clackety-clack of train cars on the rails, residents of the “little spot” of Rincon found a place they could call home.

Sawmills, cotton gins and turpentine stills dotted the landscape, providing additional means for business opportunities. Early landowners saw potential in the railroad and granted rights of way for its progression. Economic growth and development resulted, and the city of Rincon was incorporated August 3, 1927.



As a fledgling city in the late 1920s, Rincon elected Frank Bowers as its first mayor. The new government disbanded in 1929 but reactivated in 1954 and reconstituted its city governmental structure. The population was around 500. Although it later grew to be the largest municipality in Effingham, Rincon's hometown atmosphere revolved around locally-owned businesses, strong community and civic organizations, and family-focused activities.

Life in Rincon continued at a slow and steady pace until the early 1980s. The city experienced a dynamic growth spurt with the arrival of large industrial and retail companies both within and just beyond Rincon's city limits. Rincon had once again "arrived."

The City of Rincon now is home to more than 10,229 people and a wide array of small local businesses, large retail outlets, restaurants, grocery stores and gas stations. Although more commonly used by larger cities, the council-manager form of government allows Rincon to effectively administer the vast number of services it provides.

Public services, infrastructure and great potential for quality residential and business development abound in what began as a small stop along a turn-of-the-century railroad line. By focusing on the incorporation of both hometown traditions and progressive yet balanced growth, the City of Rincon makes its community more than just a great place to work and live. It makes Rincon a great place to call home.





About the City of Rincon – Information at a Glance

<u>General Information</u>		
Established	1927	
Government	City Council - City Manager	
Area	9.7 square miles	
Density	1,050.4 per square mile	
Demographics		
Population estimate		10,229
Population base, April 1, 2010		8,836
Population, percent change		15.77%
Population Distribution	White alone, 74.41%; Black or African American alone, 19.72%; Asian alone, 2.24%; All others 3.63%.	
Median age		31.5
Median household income	\$	54,681
Unemployment rate		2.40%
Owner-occupied housing unit rate		49.00%
Median value of owner-occupied housing units	\$	160,700
Source: U.S. Census		
Education		
Public Schools (Effingham County School District)	High Schools in District	3
	Middle Schools in District	3
	Elementary Schools in District	8
Public School Enrollment		12,735
Public Library	Live Oak Public Libraries	1
Public Recreation		
Recreational Areas	Freedom, Giles, Macomber, Patriots and Veterans Parks and Vernon Hinely Center	6
Municipal Golf Course	Lost Planation Golf Course	
Ball Fields		
Tennis Courts		

Regional Economy

Regional Assets:

Port of Savannah is the 4th largest and fastest growing container port in the nation.

Savannah-Hilton Head International Airport offers daily direct flights to over 20 U.S. cities.

Gulfstream

Home to Fort Stewart & Hunter Army Airfield – 20,000 soldiers.

Part of the Savannah MSA – 500,000+ area population.

Local Assets:

Award-winning Georgia QuickStart training program facilitated through Savannah Technical College.

Industry focused programming at Savannah Technical College and Effingham County College and Career Academy.

Chamber of Commerce Workforce Development Committee

GOVERNMENT STRUCTURE

Council-Manager Form of Government

The City of Rincon is governed by a Council-Manager form of government, in accordance with its City Charter that was adopted in November 25, 1976. Administrative authority of the City is vested in the City Manager subject to legislative decisions of a 7-member City Council. Council terms are staggered four-year terms. The City Manager supervises and directs the administration of all municipal departments.

There are nine departments as follows; City Administration, Financial Administration, Planning & Zoning, Police, Fire, Public Works, Recreation, Waste Water Treatment Plant, and Golf.

Organization Chart

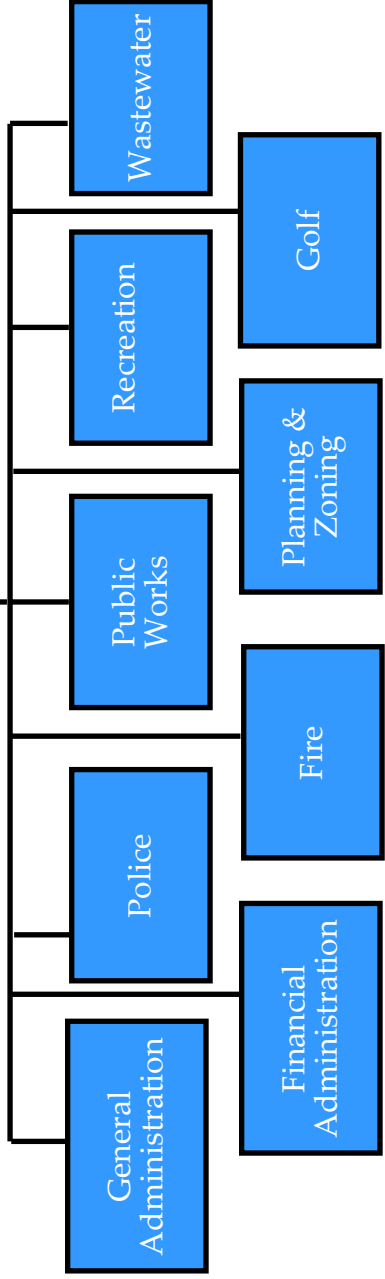
Citizens of Rincón



Mayor &
City Council

City Attorney

City Manager



Citizens Volunteer
Advisory Board

Planning
&
Zoning



Mayor & City Council

Ken Lee
Mayor



Levi Scott, Jr.
Mayor Pro Tempore
Council Member



Reese Browner
Council Member



Ann Daniel
Council Member



Patrick Kirkland
Council Member



W. Frederick Long
Council Member

Appointed Officials and Department Directors

FY 2021 BUDGET

City Manager
John Klimm

City Clerk
Dulcia King

City Attorney
J. Raymond Dickey

Planning & Zoning Director
Jason Stewart

Public Works Director
Tim Bowles

Police Chief
John Murrell

Fire Chief
Corey Rahn

Recreation Director
Mike Osborne

Wastewater Treatment Director
Tommy Kee

Golf Pro
Jimmy Powell

CITY COUNCIL STRATEGIC PLAN

MISSION STATEMENT

The City of Rincon government exists to serve our citizens, businesses and visitors in an open, honest, efficient and fiscally responsible manner. Public service is at our core and our mission is to provide the highest quality services possible while continuously improving the services provided. We believe in a first-rate school system for our children, safe neighborhoods, sound economic development, an impressive quality of life and a low tax burden for our residents.

Guiding Principles, We believe...

- ◆ **Ethics and Integrity** - We believe that ethics and integrity are the foundation of public trust and confidence and that all meaningful relationships are built on these values.
- ◆ **Financial Responsibility** - We believe that fiscal responsibility and prudent stewardship of public funds, both short term and long term, are essential for citizen confidence in government.
- ◆ **Open and Honest Communication** - We believe that open and honest communication is paramount for an involved citizenry and fosters a positive working environment for employees.
- ◆ **Visionary Leadership and Planning** - We believe that the very essence of leadership is to be visionary and innovative while planning for our future.
- ◆ **Excellence and Quality in the Delivery of Services** - We believe that service to our residents is our reason for being and commit to delivering services in a professional, cost- effective, and efficient manner.
- ◆ **Respect for the Individual**- We believe that citizens we serve are to be treated with the utmost respect and deserve the best treatment the city can provide.
- ◆ **Thoughtful Long-Range Community Planning** - We believe in the development of our community through thoughtful, careful planning that is communicated in a positive manner.
- ◆ **Professionalism** - We believe that continuous staff improvement and innovation is the mark of a professional organization, and we are committed to applying this principle to the services we offer and to the development of employees to be the best they can be.

Strategic Priorities

We have identified a single goal and several strategies in six priority areas. For each, it is understood that the City Council will formulate and enact policy, the City Manager and staff will implement and manage programs to achieve the policy goals, and the City Council and City Manager will communicate frequently to ensure accountability to the residents of the City of Rincon. The City Council and City Manager will meet periodically to review progress on meeting the goals laid out in this Strategic Plan and identify areas of the Strategic Plan that require more attention.



Shaped like a wheel, the strategic plan diagram shows Quality of Life at the hub, surrounded by six priority areas: Public Safety, Recreation, Economic Development, Financial Accountability, Infrastructure and Good Government. These areas function like lug nuts, securing a high quality of life for Rincon residents regardless of circumstances beyond their control (or “bumps in the road”). Finance supports and protects the wheel like a tire – if it deflates, any or all areas may be compromised.

Financial Accountability

Goal: Approve a viable financial plan for meeting the operational and capital needs of the City with a balanced budget that includes rigorous budget monitoring, cost savings for residents, maintaining reserves, and aggressively pursuing outside revenue (grant) dollars.

Strategies:

- Approve a Balanced Operating Budget for 2021.
- Protect Fund Balance Reserves and establish Fire Reserves.
- Approve and Fund a 5 year Capital Improvement Plan.
- Approve a Budget Document that meets GFOA Standards.
- Submit Audit documents to Auditor on schedule.

Public Safety

Goal: Promote the protection of health, safety, and welfare of our community by maintaining a high quality of life for all City residents, businesses and visitors.

Strategies:

- Approve an update of Police Policies and Procedures Manual.
- Reduce by 5% Auto Breaking in and Entering and burglary through aggressive drug enforcement.
- Increase on-going training opportunities for Police staff, particularly in the areas of racial sensitivity, racial profiling and use of force training.
- Develop and host a Citizens Police Academy.
- Continue to replace police vehicles on schedule and maintain all vehicles in accordance with warranties and recommendations.
- Receive Fire Department Operational Audit and begin to implement recommendations.
- Begin transformation to City Fire Department in three years.
- Adjust fire fees for scheduled loss of county funding in three years and to fund new equipment requests.

Recreation

Goal: To provide exceptional recreational opportunities to every segment of our community in a safe and holistic way.

Strategies:

- Increase participation in programs by developing various programs including travel football and at least 3 new programs for adults.
- Develop a long-term Recreation Plan that identifies projected future needs for programs and facilities.
- Evaluate the feasibility of a long-term recreational facility to meet growing population demands.

Infrastructure

Goal: Rincon's future stability depends on funding and implementing a safe and sound infrastructure. Our City's streets, sidewalks, drainage, sewerage and facilities are our public investments in our City and are a reflection of who we are and the pride we take in our community. Deferring maintenance to our infrastructure places an unfair and burdensome responsibility to future generations and threaten the fiscal stability of our City.

Strategies:

- Create and Approve a 5-year Capital Improvement Plan.
- Implement TSPLOST Program, if approved by voters.
- Implement LMIG Program for 2021.
- Implement 5-year Wastewater Management Plan
- Acquiring property for future municipal operations.

Economic Development/Comprehensive Planning

Goal: The City Council is committed to support and grow a vibrant economy with a diversity of businesses, organizations and services.

Strategies:

- Continually improve the permitting process, including policies, rules and regulations to foster healthy economic growth.
- Coordinate the revision and update of the Rincon Zoning Ordinance and Land Use Map.
- Monitor land use and economic development trends to keep the City informed of opportunities to better position itself for the future.

Good Government

Goal: To provide exceptional customer services in an open and transparent way. The City of Rincon is committed to creating a culture focused on results for customers and ensuring the community receives exceptional public service.

Strategies:

- Improve Budget document to make more transparent and user friendly.
- Start a Citizens Police Academy to educate and involve our citizens with Police operations.
- Review municipal Voting practices for 2021 election to see if voting process can be improved for the convenience of our citizens.

CITY MANAGER'S 2021 BUDGET MESSAGE



November 23, 2020

Honorable Mayor Lee and Council Members:

I am pleased to present our FY 2021 Approved Annual Budget to you for your consideration. It represents an annual financial roadmap for the City of Rincon, with projected total expenditures of **\$13,107,932**. The Annual Budget allocates resources to a variety of City priorities and programs to ensure the community's physical security, enhance the community's quality of life, and maintain and develop the City's facilities and infrastructure.

This policy document represents our continued commitment to prudent fiscal management, to effective service delivery and to supporting an affordable quality of life for our citizens. Once adopted by the Council, the budget establishes the direction for all City government programs and services for the coming year. It represents the consensus of Council direction and staff recommendations on how to best accomplish Council goals and respond to the highest priorities of community needs. We based the approved budget on the City Council's goals, vision and priorities from this past year, with many of the goals stretching several more years into the future. The adopted City Council's policies and budget principles below also guided budget preparation:

- ◇ Continue to implement City Council top priorities;
- ◇ Balance current revenues and current expenses and maintain acceptable reserve levels;
- ◇ Minimize impacts of any fee increases on residents and ratepayers;
- ◇ Make decisions in the 2021 Budget that continue to reset the City's financial plan and create a foundation to maintain a balanced budget in future years; and
- ◇ Maintain the highest quality of services.

The COVID-19 public health emergency, and the City's response to it, is a theme you constantly have heard for the past year. Although our budget policy calls for maintaining the highest quality of service, the City is learning how to do that in the "new normal" of social distancing, office renovations and protections and limited social gatherings.

The City Vision/Mission Statement is as follows:

The City of Rincon government exists to serve our citizens, businesses and visitors in an open, honest, efficient and fiscally responsible manner. Public service is at our core and our mission is to provide the highest quality services possible while continuously improving the services provided. We believe in a first-rate school system for our children, safe neighborhoods, sound economic development, an impressive quality of life and a low tax burden for our residents.

And this Mayor and this Council has told us, time and time again, that “fiscal responsibility and prudent stewardship of public funds, both short term and long term, are essential for citizen confidence in government.”

2020 Accomplishments

Our accomplishments this past year are many, thanks to the dedication and hard work of every one of our employees. They include (in part):

- ◇ Stabilized the turnover in our Police Department while increasing employee morale and bringing a new team approach to management;
- ◇ Rewrote (in part) the Police Department Policies and Procedures Manual;
- ◇ Completed a successful intergovernmental Fire Agreement with Effingham County and completed a comprehensive operational audit which will be our blueprint going forward;
- ◇ Completed and approved our City’s Comprehensive Land Use Plan and hired a new management team in our Planning Department;
- ◇ Completed an evaluation of the need to expand our Wastewater Treatment Plant and have a plan to move forward with implementation;
- ◇ Implemented reforms in our Finance Department for more timely bank reconciliations, and submission of audit materials to secure a timelier audit;
- ◇ Implemented more effective zoning and code enforcement;
- ◇ Implemented policies and practices to address Covid-19;
- ◇ Developed Roads project list and provided public education for the TSPLOST referendum;
- ◇ Provided water and sewer to the OMNITRAX site;
- ◇ Approved request to install lights at the Fort Howard roundabout for safety reasons;
- ◇ Successfully completing the process of competitive bidding for our waste and recycling services;
- ◇ Annexed properties into Rincon; and
- ◇ Progress on Public works projects such as Omitrax sewer and water, W. 7th Street sewer and water, Lexington Ave and East 9th Street lift station upgrades.

For 2021, we have drafted a set of Strategic Priorities for 2020 which include:

●FINANCIAL ACCOUNTABILITY

Goal: Approve a viable financial plan for meeting the operational and capital needs of the City with a balanced budget that includes rigorous budget monitoring, cost savings for residents, maintaining reserves, and aggressively pursuing outside revenue (grant) dollars.

Strategies:

Approve a Balanced Operating Budget for 2021.

Protect Fund Balance Reserves and establish Fire Reserves.

Approve and Fund a 5-year Capital Improvement Plan.

Approve a Budget Document that meets GFOA Standards.

Submit Audit documents to Auditor on schedule.

Direct Staff to Explore Grant opportunities and apply for funding, subject to the approval of the City Council.

●PUBLIC SAFETY

Goal: Promote the protection of health, safety, and welfare of our community by maintaining a high quality of life for all City residents, businesses and visitors.

Strategies:

Approve an update of Police Policies and Procedures Manual.

Reduce by 5% Auto Breaking in and Entering and burglary through aggressive drug enforcement.

Increase on-going training opportunities for Police staff, particularly in the areas of racial sensitivity, racial profiling and use of force training.

Develop and host a Citizens Police Academy.

Continue to replace police vehicles on schedule and maintain all vehicles in accordance with warranties and recommendations.

Receive Fire Department Operational Audit and begin to implement recommendations.

Begin transformation to City Fire Department in three years.

Adjust fire fees for scheduled loss of county funding in three years and to fund new equipment requests.

●RECREATION

Goal: To provide exceptional recreational opportunities to every segment of our community in a safe and holistic way.

Strategies:

Increase participation in programs by developing various programs including travel football and at least 3 new programs for adults.

Develop a long-term Recreation Plan that identifies projected future needs for programs and facilities.

Evaluate the feasibility of a long-term recreational facility to meet growing population demands.

●INFRASTRUCTURE

Goal: Rincon’s future stability depends on funding and implementing a safe and sound infrastructure. Our City’s streets, sidewalks, drainage, sewerage and facilities are our public investments in our City and are a reflection of who we are and the pride we take in our community. Deferring maintenance to our infrastructure places an unfair and burdensome responsibility to future generations and threaten the fiscal stability of our City.

Strategies:

Create and Approve a 5-year Capital Improvement Plan.

Implement TSPLOST Program, if approved by voters.

Implement LMIG Program for 2021.

Implement 5-year Wastewater Management Plan

Acquiring property for future municipal operations.

●ECONOMIC DEVELOPMENT/COMPREHENSIVE PLANNING

Goal: The City Council is committed to support and grow a vibrant economy with a diversity of businesses, organizations and services.

Strategies:

Continually improve the permitting process, including policies, rules and regulations to foster healthy economic growth.

Coordinate the revision and update of the Rincon Zoning Ordinance and Land Use Map.

Monitor land use and economic development trends to keep the City informed of opportunities to better position itself for the future.

●GOOD GOVERNMENT:

Goal: To provide exceptional customer services in an open and transparent way. The City of Rincon is committed to creating a culture focused on results for customers and ensuring the community receives exceptional public service.

Strategies:

Improve Budget document to make more transparent and user friendly.

Start a Citizens Police Academy to educate and involve our citizens with Police operations.

Review municipal Voting practices for 2021 election to see if voting process can be improved for the convenience of our citizens.

2021 Budget Presentation

For 2021, I am recommending that we adopt a budget of \$13,107,932.

I also recommend in this budget proposal that we fund a series of capital projects, we rehire two positions in our Police department that have been frozen to get more officers on the streets, and that we rehire a Planning position to start on July 1, 2021. In addition, I am requesting that we fully fund our Employee Compensation Plan and that we approve a 2% Cost of Living adjustment for our employees next year.

This budget proposal recommends a 15% increase in commercial fire fees to begin to fill the gap of the eventual loss of County funding, that we implement a \$1 water and sewer increase to pay for capital projects and that we consider a new stormwater fee, that will be the subject of an upcoming workshop.

The General Fund budget proposal requests a total of \$ **4,887,000** in general fund revenues and expenses of **\$4,738,723**.

A snapshot of the recent history of the General Fund is as follows:

The 2017 approved General Fund Budget was **\$5.4 million**;

The 2018 approved General Budget was for **\$5 million**

The 2019 approved General Fund Budget was for **\$3.9 million**;

The 2020 approval was **\$4.6 million** and the

2021 request is for **\$4.7 million** of General fund spending, still well below historic spending levels.

Other funds requests are as follows:

Fire Fund- **\$1,343,626**

Hotel/Motel Fund- **\$6500**.

SPLOST- **\$2,456,383**

Water Fund- **\$1,200,814**

Sewer Fund- **\$2,045,263**

Golf Course- **\$719,073**

TSPLOST- **\$518,750**

Stormwater- **\$78,800**

The total City budget compares to past years as follows:

2021– **\$13,107,932** (with TSPLOST)

2020- **\$11, 920,497**

2019- **\$9,964,471**

2018- **\$16,587, 429**

2017- **\$15,034,835**

We have set an ambitious set of Goals for 2021 which include:

- ◇ Approve a Balanced Operating Budget for 2021 that protects reserves and continues our work on Infrastructure projects.
- ◇ Moving forward with rewrite of the City's Zoning Ordinance and Growth Management Plan to be submitted to the Council in draft form by March 1, 2021.
- ◇ Developing a strategy for the future of our Fire Department. For years, we have collaborated with Effingham County providing what they have publicly declared as "excellent service". But that future is changing, and we need to begin implementing the recommendations of our operational audit.
- ◇ Develop strategy for City Engineering services to meet growing needs.
- ◇ Hiring key permanent staff in the critical areas of Police officers and Finance.
- ◇ Capital Projects Management- getting projects done.
- ◇ Conclusion of Service Delivery negotiations with the County.
- ◇ Continue discussions, if you so choose, about the future of City buildings, specifically City Hall, Fire Station #1 and the Police Department.
- ◇ Increase Recreational programs for our residents.
- ◇ Rethink golf course as a larger recreational facility.

In closing, I want to thank you, Mayor Lee and our Council Members for your leadership and dedication over the past year. You have led our organization and supported our employees and we are, indeed, grateful. I also want to acknowledge and thank our Department Heads who have been asked to do more with less and have performed admirably during the Covid-19 pandemic.

I also want to recognize several individuals that have helped in formulating this budget, Ms. Fran Harbin, Ms. Cristina Lawson, Ms. Dulcia King and the considerable, substantive and sound legal advice from our City Attorney, Raymond Dickey. You are well served by a team of professionals who serve the citizens of Rincon with distinction each and every day!

Sincerely,

J. Klimm

John C. Klimm

CITY MANAGER



Financial Process, Structure, and Policy

BUDGET PROCESS

OVERVIEW

The Charter of the City of Rincon specifies that a proposed Operating Budget and a Capital Budget will be provided to Mayor and Council no later than 60 days prior to the beginning of the ensuing fiscal year. The City's operating budget process is generally a three month process begins in September and ends at the beginning of December. The City Council, management, departments, and the public have opportunities to participate in the preparation of the budget at various stages in the process. Throughout the process, the City Manager presents reports delineating particular areas of concern to the City Council, which then provides direction. The development of the annual operating and capital budgets involve a multi-faceted approach, which includes the examination of several documents and the monitoring of federal, state, and local economic factors. The interrelationship of the documents used is depicted in the diagram below.

Budget Preparation Schedule:

ACTIVITY	DATE
Finance communicates the 2020 budget development procedures to department heads and business units.	September 4, 2020
Department heads and business units submit operating budget and service enhancements requests.	September 25, 2020
City Manager will hold meetings to discuss budget highlights, unresolved issues and service improvement requests	October 12 - 16, 2020
Public advertisement of 2021 proposed budget hearings	October 23, 2020
Distribution of City's 2021 Proposed Budget documents to City Manager, City Council and Public	November 12, 2020
Budget Work Shop	November 16, 2020
City Council meeting - First Reading and Public Hearing	November 23, 2020
City Council meeting - Budget Adoption	December 14, 2020

Basis of Budgeting

Pursuant to Georgia Code Title 36. Local Governments § 36-81-2, the City adopts an annual operating budget for the general fund, fire fund and hotel/motel tax fund for which the level of expenditure may not legally exceed appropriations for each department or undertaking. Though not required by Georgia Code, the City also adopts an annual operating budget for the water and sewer fund and the Lost Planation golf fund.

The City's governmental and enterprise fund budgets are prepared on a modified accrual basis of accounting. Generally accepted accounting principles require the accrual basis of accounting for enterprise funds. The major differences between the modified and accrual basis of accounting are that:

1. Depreciation is recorded as an expense under the accrual basis and is not under the modified accrual basis of accounting.
2. Cash disbursements for capital assets are recorded as an expenditure under the modified accrual basis and capitalized under the accrual basis.
3. Cash disbursements for debt service is recorded as an expenditure under the modified accrual basis and principal is applied to the note or bond payable under the accrual basis.

The approved appropriations for all departments and operation of the City are prepared under the direction of the City Manager. The City Manager may recommend additional budget amendments as are deemed necessary. City Council approval is required when changing the total appropriations of a department.

Definition of a Balanced Budget

Every year the City prepares a balanced budget. A balance budget occurs under one of three scenarios:

1. Revenues exceed expenditures.
2. Revenues equal expenditures.
3. Revenues plus appropriated fund balance equal expenditures. The appropriation of fund balance cannot exceed total fund balance.

The City's FY 2021 operating budgets are balanced.

Implementation of the Approved Budget and Amendments to the Budget

Upon adoption of the budget, staff updates the approved operating and capital budgets, incorporating all changes from the proposed budget. The approved budget is published in late December. The City Council may, by ordinance, amend the budget to decrease, increase, or transfer appropriations among departments. If at any time during the fiscal year, the City Manager determines that available revenues will be less than total appropriations for the year, he will revise departmental work programs and appropriations to ensure that available revenues are not exceeded, and presents the amended appropriations to the City Council for their approval. Supplemental appropriations are provided for emergencies if they arise. Towards the end of the fiscal year, departments have the opportunity to request transfers in their budgets if deemed necessary.

FINANCIAL FUND STRUCTURE

The City's financial records are organized within several different fund types. Funds requiring the annual appropriation process include the General Fund, Fire Fund, Hotel/Motel Tax Fund, and all Enterprise Funds. All other funds are to account for certain receipts and their subsequent expenditure in accordance with Federal or State law, granting agency requirements or donor requirements. All capital program appropriations are accounted for within the Capital Projects Fund. The following list includes all fund types utilized by the City with a brief description for each one.

General Fund	This is the main operating fund of the City. All resources are credited to this fund unless they are specifically required to go elsewhere. This is where a majority of the City's services are provided from including general administration, financial administration, municipal court, police, public works, sanitation, recreation, and planning and zoning.
Requires annual appropriation by City Council	
<hr/>	
Fire Fund	This fund is funded by a special user charge for fire protection services and an intergovernmental agreement with Effingham County to cover areas of the County for an agreed upon contractual amount. Fire protection operating costs are charged to this fund.
Requires annual appropriation by City Council	
<hr/>	
Hotel/Motel Tax Fund	
Requires annual appropriation by City Council	
<hr/>	
Capital Projects Fund	This fund is funded by a special user charge for fire protection services and an intergovernmental agreement with Effingham County to cover areas of the County for an agreed upon contractual amount. Fire protection operating costs are charged to this fund.
These funds are used to track the annual capital improvement program of the City.	
<hr/>	
Water and Sewer Fund	
Requires annual appropriation by City Council	
<hr/>	
Lost Plantation Golf Fund	
Requires annual appropriation by City Council	

DEPARTMENT AND FUND RELATIONSHIP

Department	General Fund	Fire Fund	Hotel/ Motel Tax Fund	SPLOST Fund	Water and Sewer Fund	Lost Plantation Golf Fund
City council	X					
City administration	X	X	X	X	X	X
Financial administration	X	X	X	X	X	X
Court	X					
Police	X			X		
Fire		X		X		
Public works	X			X	X	
Waste Water Treatment Plant					X	
Sanitation	X					
Recreation	X			X		
Pro Shop						X
Bistro						X
Planning and zoning	X				X	

FINANCIAL POLICIES

Overview

The City's Annual Operating Budget is a fiscal plan which presents the programs and services to be provided to the community and describes the resources needed to perform those activities. The overall goal of the budget is to establish and maintain effective management of the City's financial resources. Revenues that support municipal services are derived from four sources: current revenue charges, increases in existing revenue charges, new revenue sources and unallocated reserves carried forward from prior years. Various policies and processes are used to guide maintenance of the City's financial resources.

Under the City's organizational plan, policy making in response to the needs of the community is entrusted to the Mayor and Councilmember. Administrative or executive authority is vested in the City Manager to develop, implement and execute programs and policies established by City Council. The annual budget is prepared under the direction and guidance of the City Manager. State law and local ordinances also impacts the development of the annual budget.

Policies

The City of Rincon's Council-Manager form of government was adopted in 1954. Under this organizational plan, the legislative responsibility for municipal government is entrusted to a City Council. The Rincon City Council consists of the Mayor and six Councilmembers. City Council levies taxes, enacts ordinances, adopts the annual budget and performs many other legislative functions. The City Council is also responsible for setting priorities through the City's strategic planning process.

The City Manager is appointed by the Mayor and Council Members to manage the government through the development, implementation and execution of programs and policies established by City Council. The City Manager recommends the annual budget and work programs in addition to advising City Council on policy and legislative matters.

Various policies are used to guide the maintenance and use of the City's financial resources. They are described as follows:

Financial Accounting Policies

In developing and evaluating the City's accounting system, consideration is given to the effective implementation of financial accounting policies, specifically to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding safeguarding assets against loss from unauthorized use or disposition, reliability of financial records for preparing financial statements and maintenance of accountability for assets. As a recipient of Federal and State assistance, the City is responsible for ensuring that an adequate internal control structure is in place to secure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

Investment Policy Objectives: The primary policy objective is safety of principal. Secondary objectives include adequate liquidity to provide cash as needed and rate of return on investments.

Allowable Investments: It is the policy of the City of Rincon to limit investments to certificates of deposits; however, Georgia law permits the City to invest in: Obligations of the State of Georgia or of any other states; Obligations of the United States Government; Obligations fully insured or guaranteed by the United States Government or Government agency; Obligations of any corporation of the United States Government; Prime bankers' acceptances; State of Georgia local government investment pool (i.e., Georgia Fund I); and Repurchase agreements.

Risk Controls: To ensure liquidity and reduce market risks, investments have maturity dates on or prior to the date cash is projected to be required to meet disbursement needs.

Collateralization: Collateralization is used to:

- Secure Certificates of Deposit
- Secure Repurchase Agreements
- Secure Demand Deposits

Pooled Cash Fund: The Pooled Cash Fund is an agency fund which is the owning fund for all City investments. Accrued interest is distributed to funds participating in the Pooled Cash Fund based on their average equity balance for the month. The fund also contains cash accounts from which all disbursements are made and all receipts are deposited.

Revenue Policies

The City's revenue programs are administered by the Finance Department. These programs strictly adhere to principles which balance the City's need for revenue and the community's ability to provide the necessary financial resources. Revenue policies which guide the City are outlined below:

- In order to fulfill funding needs without any dependence on property taxes, the City will attempt to enlarge the revenue base by seeking new revenue sources. Efforts will be made to work individually as well as with statewide groups to encourage the State of Georgia to adopt legislation which will enhance local government revenues.
- The City will implement user fees in all areas where feasible and productive, as well as set fees at levels related to the costs of providing the services. Moreover, user fees will be reviewed annually as part of the budget process and will be adjusted accordingly to maintain or move incrementally closer to full coverage.
- As deemed appropriate, the City will establish self-supporting enterprise funds where the relationship between operating costs and revenues will be clearly identified.
- The City will limit the designation of General Fund revenues for specified purposes in order to maximize flexibility in budgeting and utilize revenues more efficiently.

- The City will maintain effective collection systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.
- Revenues will be projected conservatively in order to ensure that actual revenues at the fund level will consistently equal or exceed budgeted revenues.

Debt Policies

The City of Rincon is authorized to issue general obligation bonds equivalent to 10 percent of assessed taxable values within the City. Bonded indebtedness is well within this limit. As of December 31, 2018, the City had outstanding general obligation bonded debt totaling \$6,000,000. To maintain this favorable position and the current AA+ bond rating designated by Standard & Poor's, the following debt policies are in place:

- Total long-term debt and major contractual obligations will not exceed 8 percent of assessed valuation.
- Long-term borrowing will be restricted to capital improvements that are too costly to be financed from current revenues.
- Proceeds from long-term debt will not be used for current ongoing operations.
- Bonds will be retired within a period not to exceed the expected useful life of the capital project.
- Additional major obligations should only be undertaken with new, dedicated streams of revenue to support them.
- When feasible special assessment, revenue or other self-supporting bonds will be used instead of general obligation bonds.
- The use of any revenue anticipation borrowing will be avoided. If such borrowing becomes necessary, the debt will be retired in full within the same fiscal year as it is incurred.

Capital Expenditure Policies

Preparation for the City's capital budget is guided by the following policies:

- A five-year program for capital infrastructure improvements is updated annually. The program identifies anticipated funding sources and allocates those funds to capital projects over five years. Funding allocations for each year are determined by: priorities established by City Council, available funding and the immediate need to address critical infrastructure projects.
- Capital projects financed through the issuance of bonds will be financed for a period not to exceed the useful life of the project.
- The City will coordinate the development of the capital budget with the development of the operating budget. Future operating costs associated with new capital projects will be included in operating budget forecasts.
- The City will preserve its assets at a level adequate to protect capital investment while minimizing future maintenance and replacement costs.
- The City will establish an appropriate distribution of bonded debt and cash financing in the funding of capital projects.

Operating Budget Policies

- Preparation of the City's operating budget is guided by the following policies:
- All governmental funds are required to balance. As such, total anticipated revenues must equal the sum of budgeted expenditures for each fund in order for the budget to be considered balanced.
- All requests for allocations are considered in conjunction with measurable performance criteria and the Strategic Priority they primarily support. Expenditures are approved or rejected on the
- basis of planned levels of performance. Therefore, it is necessary for each activity within a fund to prepare a performance plan consisting of goals, objectives and specific benchmarks.
- Expenditure budgets for enterprise operations (i.e., Water, Sewer and Lost Plantation Golf) must be funded either exclusively or primarily by user fee revenues. Self-sufficiency remains a long-range objective for these funds.
- Allocations from the General Fund are based on a long-range financial plan which includes an unassigned fund reserve. At the end of 2018, the unassigned fund reserve totaled \$37.9 million. This reserve protects the City against catastrophic revenue losses and major emergency expenditures and contributes to the City's ability to obtain capital financing at favorable interest rates.
- Ongoing expenses are never funded by a non-recurring or one-time revenue source. Future and current funding sources are identified for all new programs, services and expansions.



Financial Summaries

ALL FUNDS SUMMARY – OPERATING FUNDS ONLY
(NOT CAPITAL)

The tables below provide a summary of 2018 actual, 2019 projected, and 2020 adopted revenues and expenses.

City operating funds adopted revenues for 2021 total \$10,736,544. This is a decrease of \$1.3 million or 9.3 percent under the 2020 projected amount.

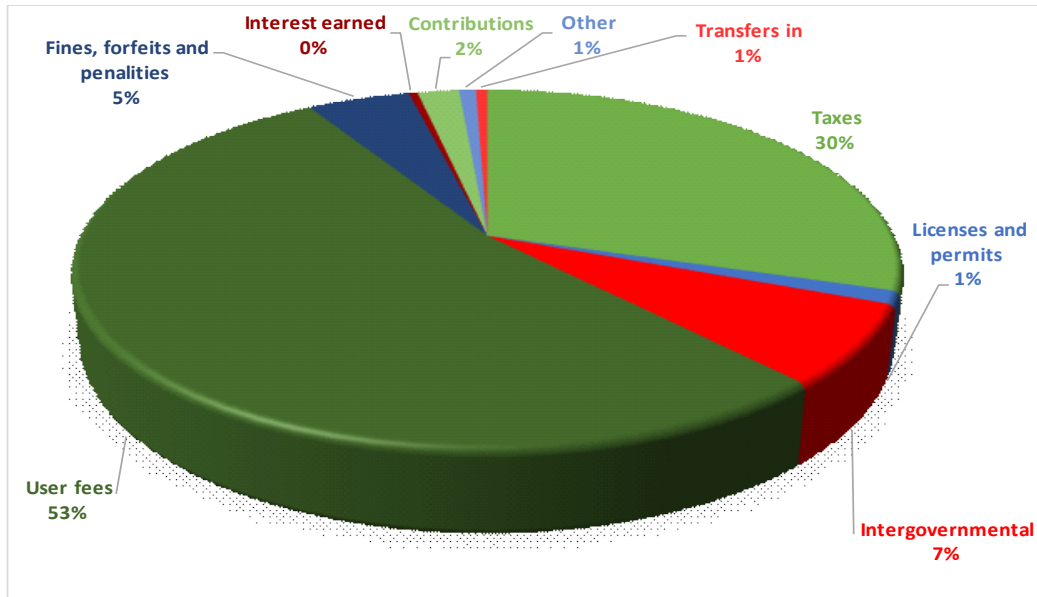
Revenue Source	Actual 2019	Projected 2020	Adopted 2021	Change FY20-21	Percent Change
Taxes	\$ 3,476,237	\$ 3,109,920	\$ 3,208,200	\$ 98,280	3.16%
Licenses and permits	294,996	117,403	123,800	6,397	5.45%
Intergovernmental	382,604	718,500	773,500	55,000	7.65%
User fees	5,994,471	6,082,320	5,719,300	(363,020)	-5.97%
Fines, forfeits and penalties	520,085	465,365	518,000	52,635	11.31%
Interest earned	101,508	42,237	43,050	813	1.92%
Contributions	1,023,723	1,165,637	209,000	(956,637)	-82.07%
Other	300,335	81,500	84,800	3,300	4.05%
Transfers in	174,833	56,894	56,894	-	0.00%
Total revenues	\$ 12,268,792	\$ 11,839,776	\$ 10,736,544	\$ (1,103,232)	-9.32%

Total adopted expenditures for 2021 are \$9,857,799. This is a decrease of \$1.7 million or 14.4 percent under the 2020 projected expenditures.

Expenditures by Type	Actual 2019	Projected 2020	Adopted 2021	Change FY20-21	Percent Change
Personnel services	\$ 3,983,791	\$ 4,525,534	\$ 4,722,853	\$ 197,319	4.36%
Purchased/contracted services	2,396,437	2,277,784	2,511,767	233,983	10.27%
Supplies	1,233,703	1,151,938	1,306,529	154,591	13.42%
Capital outlay	868,233	2,799,582	453,000	(2,346,582)	-83.82%
Debt service	653,202	706,084	806,756	100,672	14.26%
Transfers out	174,833	56,894	56,894	-	0.00%
Total revenues	\$ 9,310,199	\$ 11,517,816	\$ 9,857,799	\$ (1,660,017)	-14.41%

All Funds Revenues and Overview

The graph below presents a breakdown by category of total revenues for 2021. **Taxes** Sales, Franchise Fees, Insurance Premium and Other Taxes. **User Fees** are made up of the following: Recreation Service Fees, Sanitation Fees, Fees for Other Services in the General Fund, Water Services, Sewer Services, and Golf fees. **Intergovernmental** includes grants from other governmental agencies.



The City of Rincon is a multi-faceted municipal operation, and its revenue sources reflect the several businesses that make up City operations. City revenue totals \$10,736,544 for 2021, a decrease of \$1.3 million or 9.5 percent over 2020 projections. City revenue sources are divided into the following categories with major changes highlighted below:

Taxes represent a significant portion of the City’s revenue stream, consisting of 30 percent of total budgeted revenue. This funding source aids in supporting the City’s operations, maintenance, and debt service. The City does not assess a property tax. Tax revenue includes \$1.4 million from sales tax, \$650,000 insurance premium tax, \$500,000 from franchise fees and \$376,000 from taxes assessed on alcoholic beverages, and other taxes as mandated through state laws and local ordinances.

User Fees are received for specific services provided by the City and represent 53 percent of revenue. Approximately, three quarters of user fee revenue is generated by fire fees, water, sewer, and sanitation services. Rate increases are planned for water and sewer base charges in 2021 to fund much needed infrastructure improvements, yet remain reasonable for consumer affordability. The City also will begin to assess a stormwater fee in 2021 to fund cost for monitoring stormwater and infrastructure projects. A 10% increase in the commercial fire fee will be implemented in 2021. The changes in these fees account for a majority of the increase in user fees projected for 2021.

Intergovernmental Revenues are funds received from grants for various City projects. This revenue decreased significantly from 2020 due to completing projects partially funded by onetime grants in 2020.

Licenses and Permits revenue is derived from such sources as alcoholic beverage licenses and building permits. Total revenue within this category is projected to increase 5.4 percent in 2021.

Fines, Forfeits, and Penalties consist primarily of Municipal Court fines. In 2021, fines revenue is forecast to increase 11.3 percent. In 2020, projections were revised downward due to the COVID 19 outbreak.

Interest Earned revenue comes from City investments. Revenue generated from this source is expected to decrease by 29.6 percent in 2021. This funding stream is extremely volatile, thus conservative budgeting practices are implemented when estimating revenues annually.

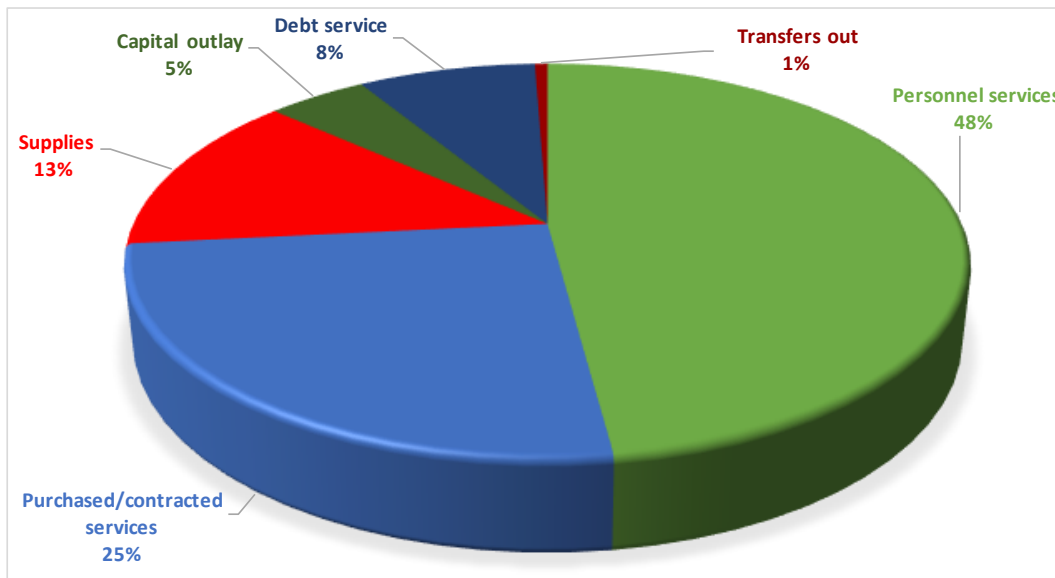
Other Revenues consist of various revenue sources. This revenue is projected to increase by 4.0%.

Contributions are primarily water and sewer impact fees. This revenue source decreased 82.1% in 2021. A significant development accounted for a majority of the collections in 2020.



All Funds Expenditures and Overview

The graph below presents total expenditures by major category for 2021. Within the total funds budgeted, **Personnel Services** is the largest expenditure category. This category supports salaries and a benefits program. Funding for **Supplies**, **Purchased/contracted services**, and **Capital Outlay** are used to provide direct services to .



City operating funds expenditures total \$9,857,799, which is 14.4 percent under 2020 projected expenditures. City expenditures are divided into six major categories, with significant changes in each highlighted below:

PERSONNEL SERVICES represent 48 percent of City expenditures and are comprised primarily of funding for salaries and wages for employees and a comprehensive benefits program for employees and their dependents. This category increased \$197,319 or 4.4 percent above 2020 projected expenditures. Major changes are described as follows:

The 2021 workforce budget was increased two and half positions in the general fund for positions frozen in 2020. Also, all budgeted positions were provided a 2% cost of living increase as well as amounts budgeted for step increases in accordance with the City's compensation plan.

The budget continues to provide medical benefits plan to employees. Health insurance is projected to increase approximately 6% in 2021. The City also contributes to a pension plan for employees.

PURCHASED / CONTRACTED SERVICES are services the City receives primarily from outside companies and represents 25 percent of expenditures. Overall, funding for services in this category increased \$233,983 or 10.27 percent above 2021 projected expenditures.

SUPPLIES are items which are consumed or show material change in physical condition and are generally of limited value after use. Overall, this expenditure category increased \$154,591 or 13.2 percent compared to 2020 projected expenditures.

CAPITAL OUTLAY includes items costing more than \$5,000 each and having a useful life of more than one year. This category decreased \$2,346,582 or 83.8 percent under the 2020 projected budget due to the procurement of critical equipment needs that were funded with appropriations for 2019.

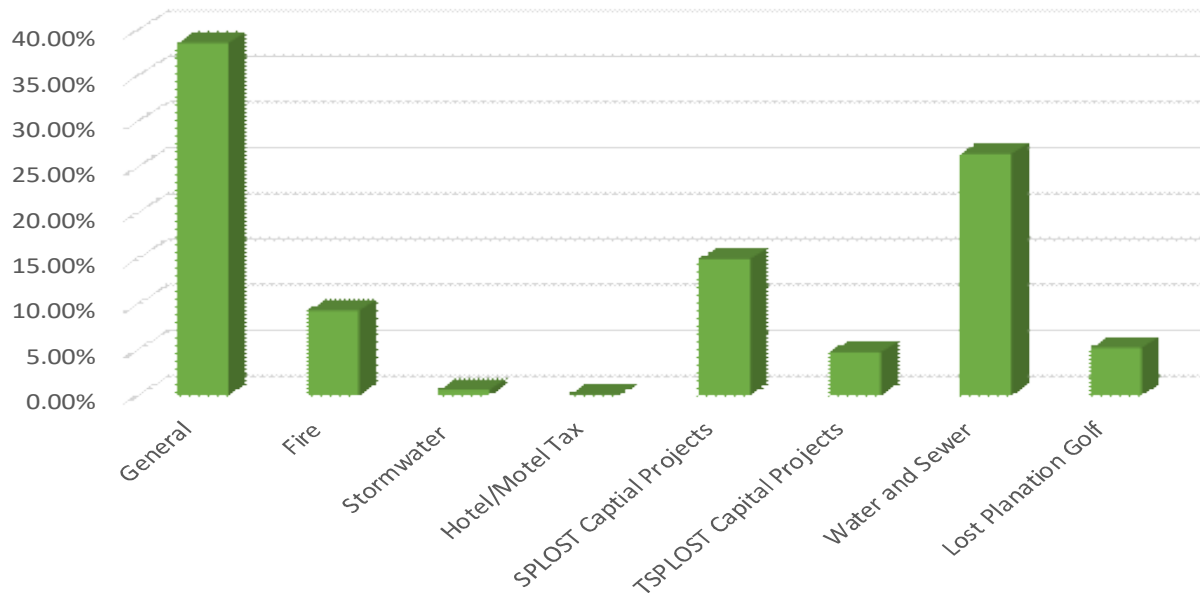
DEBT SERVICE accounts for payments of principal and interest to lenders or creditors on outstanding debt. This area increased \$100,672 or 14.3 percent from 2020 projected expenditures based on debt service requirements.

INTERFUND TRANSFERS are amounts transferred from one fund to another to pay for such items as debt requirements and services performed by one department for another as well as subsidies to cover budgetary shortfalls to other funds. Expenditures in this category represent .6 percent of the total budget and remained unchanged from the 2020 projected expenditures.

Financial Summaries

	General Fund FY 2021 Budget	Fire Fund FY 2021 Budget	Stormwater Fund FY 2021 Budget	Hotel/Motel Tax Fund FY 2021 Budget	SPLOST Capital Projects FY 2021		TSPLOST Capital Projects FY 2021		Water and Sewer Fund FY 2021 Budget	Golf Fund FY 2021 Budget	Total FY 2021 Budget
					Budget	Budget	Budget	Budget			
RESOURCES:											
Taxes	\$ 3,201,700	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,208,200
Licenses and permits	123,800	-	-	-	-	-	-	-	-	-	123,800
Intergovernmental	148,500	625,000	-	-	1,400,000	1,147,500	130,000	-	-	-	3,321,000
LMIG											130,000
User fees	877,500	703,000	78,800	-	-	-	-	3,518,000	542,000	-	5,719,300
Fines, forfeits and penalties	518,000	-	-	-	-	-	-	-	-	-	518,000
Interest earned	12,700	2,000	-	-	13,350	-	-	15,000	-	-	43,050
Other	4,800	-	-	-	-	-	-	80,000	-	-	84,800
Contributions	-	-	-	-	-	-	-	209,000	-	-	209,000
Interfund transfers	-	-	-	-	-	-	-	-	56,894	-	56,894
Total Resources	4,887,000	1,330,000	78,800	6,500	1,413,350	1,277,500	1,277,500	3,822,000	598,894	-	13,414,044
APPROPRIATIONS:											
City Council	248,405	-	-	-	-	-	-	-	-	-	248,405
City Administration	240,723	-	-	6,500	-	-	-	-	-	-	247,223
Financial Administration	141,016	-	-	-	-	-	-	311,076	-	-	452,092
Court	87,110	-	-	-	-	-	-	-	-	-	87,110
Police	1,787,926	-	-	-	-	-	-	-	-	-	1,787,926
Fire	-	1,343,626	-	-	-	-	-	1,522,268	-	-	1,343,626
Public Works	635,036	-	-	-	-	-	-	-	-	-	635,036
Sanitation	676,433	-	-	-	-	-	-	-	-	-	676,433
Stormwater	-	-	78,800	-	-	-	-	576,260	-	-	78,800
Waste Water Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
Recreation	622,251	-	-	-	-	-	-	-	-	-	622,251
Golf	-	-	-	-	-	-	-	-	719,073	-	719,073
Planning and Zoning	272,646	-	-	-	-	-	-	-	-	-	272,646
Debt Service	27,177	-	-	-	-	-	-	779,579	-	-	272,646
Capital Outlays	-	-	-	-	2,456,383	518,750	-	-	-	-	806,756
Interfund transfers	-	-	-	-	-	-	-	56,894	-	-	2,975,133
Contingency	-	-	-	-	-	-	-	-	-	-	56,894
Total Appropriations	4,738,723	1,343,626	78,800	6,500	2,456,383	518,750	518,750	3,246,077	719,073	-	13,107,932
Excess (Deficiency)	\$ 148,277	\$ (13,626)	\$ -	\$ -	\$ (1,043,033)	\$ 758,750	\$ 758,750	\$ 575,923	\$ (120,179)	\$ -	\$ 306,112

Distribution of All Appropriated Funds



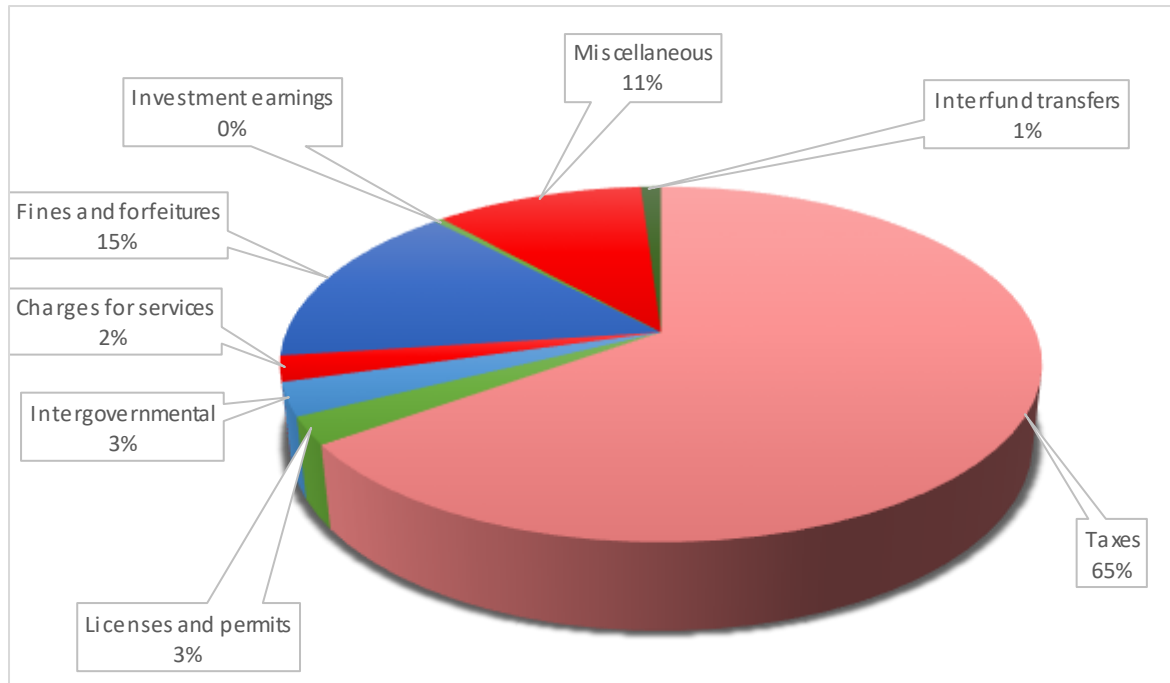
Projected Changes in Fund Balance

Fund	Beginning Fund Balance 1/1/2019	FY 2019 Excess/ (Deficiency)	Ending Fund Balance 12/31/2019	FY 2020 Projected Excess/ (Deficiency)	FY 2020 Projected Fund Balance 12/31/2020	FY 2021 Resources	FY 2021 Appropriations	FY 2021 Projected Fund Balance 12/31/2021
General	\$ 1,328,744	\$1,023,453	\$ 2,352,197	\$ 757,170	\$ 3,109,367	\$ 4,887,000	\$ 4,738,723	\$ 3,257,644
Fire	311,831	345,790	657,621	159,470	817,091	1,330,000	1,343,626	803,465
Stormwater	-	-	-	-	-	78,800	78,800	-
Hotel/Motel Tax	-	456	456	-	456	6,500	6,500	456
SPLOST Capital Projects	4,148,724	678,952	4,827,676	(2,169,772)	2,657,904	1,413,350	2,456,383	1,614,871
TSPLOST Capital Projects	-	-	-	-	-	1,277,500	581,750	695,750
Water and Sewer	23,551,726	1,690,144	25,241,870	(153,131)	25,088,739	3,822,000	3,246,077	25,664,662
Golf	2,818,447	(118,407)	2,700,040	-	2,700,040	598,894	719,073	2,579,861
Total Resources	\$ 32,159,472	\$3,620,388	\$35,779,860	\$ (1,406,263)	\$ 34,373,597	\$ 13,414,044	\$ 13,170,932	\$ 34,616,709

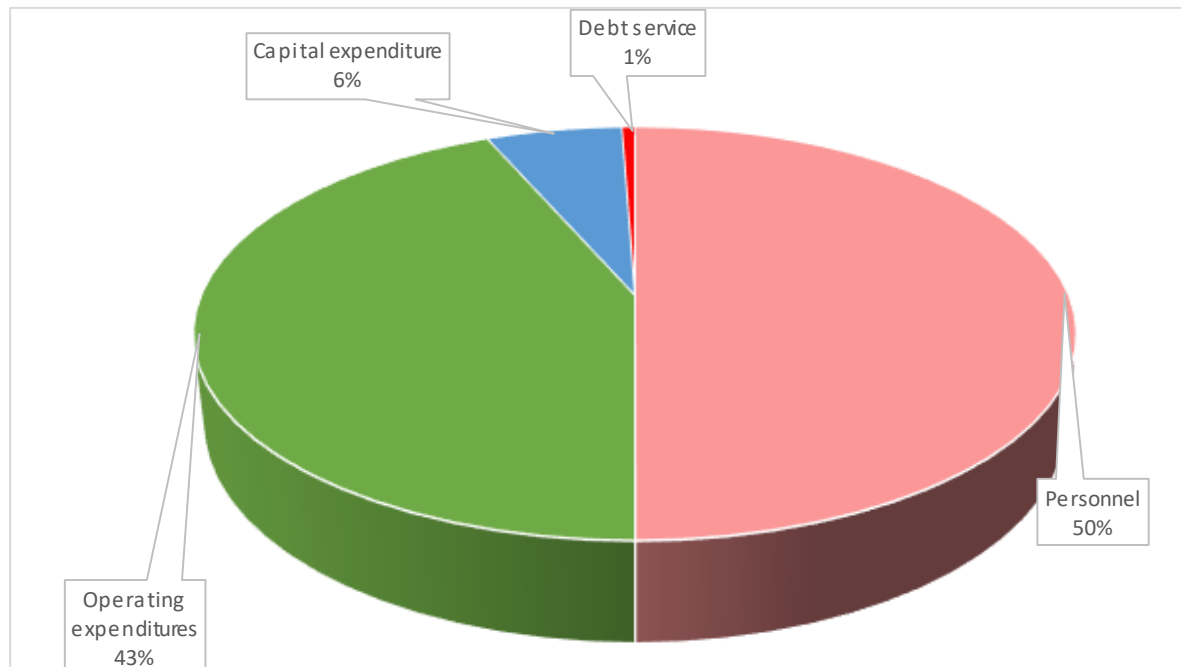
General Fund Summary

	Actual 2019	Projected 2020	Approved 2021	Change FY20 - 21	Percentage Change
Resources					
Taxes	\$ 3,469,961	\$ 3,103,420	\$3,201,700	\$ 98,280	3.17%
Licenses and permits	294,996	117,403	123,800	6,397	5.45%
Intergovernmental	120,043	168,500	148,500	(20,000)	-11.87%
Recreation fees	129,134	80,000	115,000	35,000	43.75%
Sanitation	680,157	740,712	745,000	4,288	0.58%
Other charges for services	27,012	20,600	21,300	700	3.40%
Fines and forfeitures	518,778	465,365	518,000	52,635	11.31%
Investment income	41,272	12,107	12,700	593	4.90%
Miscellaneous	218,334	2,500	1,000	(1,500)	-60.00%
Transfers In	28,100	445,175	-	(445,175)	-100.00%
Total Resources	5,527,787	5,155,782	4,887,000	(268,782)	-5.21%
Expenditure Category					
Personnel services	2,026,050	2,111,551	2,368,981	257,430	12.19%
Operating expenditures	2,046,806	1,965,634	2,061,065	95,431	4.85%
Capital expenditure	215,015	294,250	281,500	(12,750)	-4.33%
Debt service	27,177	27,177	27,177	-	0.00%
Transfers	89,839	-	-	-	0.00%
Total Appropriations	4,404,887	4,398,612	4,738,723	340,111	7.73%
Excess (Deficiency) Modified Accrual Basis	\$ 1,122,900	\$ 757,170	\$ 148,277	\$ (608,893)	-80.42%

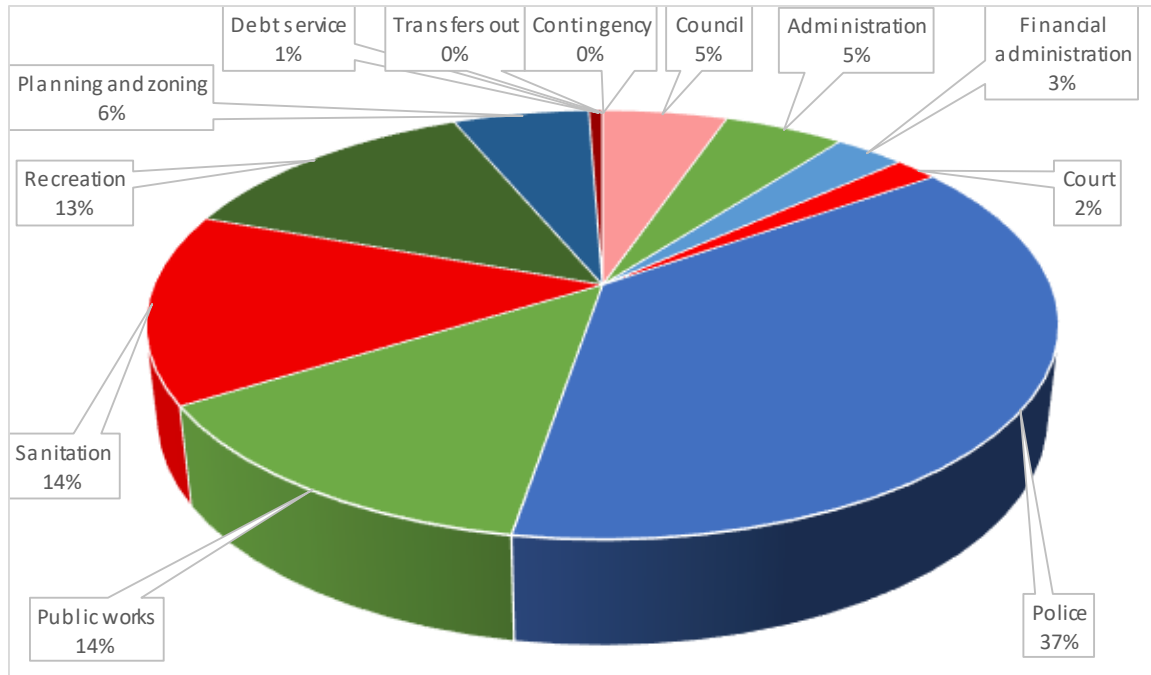
WHERE DOES THE MONEY COME FROM? – The City’s General Fund revenue portfolio is diversified. However, it does not have a property tax which does create challenges when funding activities of the City. Approximately 65% of all annual revenues are from taxes such as the local option sales tax, franchise fees or other taxes. The remaining sources include fees and charges from residents and businesses and outside funding, like grants.



WHERE DOES THE MONEY GO? – The City’s General Fund revenue portfolio is diversified.



Financial Summaries



Revenue by Sources

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
GENERAL FUND					
TAXES					
INTANGIBLE TAX	\$ 13,582	12,544	\$ 12,544	\$ 12,500	
MOTOR VECHICLE- PREV YR	267,203	150,000	150,000	160,000	
REAL ESTATE TRANSFER TAX	4,448	4,092	4,092	3,200	
FRANCHISE FEES	575,605	500,000	500,000	550,000	
SALES TAX	1,527,964	1,400,000	1,400,000	1,450,000	
BEER/WINE TAXES	194,919	202,558	202,558	200,000	
LIQUOR BY THE DRINK TAX	17,039	18,026	18,026	15,000	
ENERGY EXCISE TAX	61,965	-	45,000	45,000	
BUSINESS OCCUPATION TAX	105,273	100,000	100,000	100,000	
INSURANCE OCCUPATION TAX	23,450	20,000	20,000	16,000	
INSURANCE PREMIUMS	678,513	650,000	650,000	650,000	
TAX PENALTIES AND INTEREST	-	1,200	1,200	-	
TOTAL TAXES	3,469,961	3,058,420	3,103,420	3,201,700	4.7%

Financial Summaries

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
LICENSES AND PERMITS					
BEER/WINE LICENSE FEES	25,052	12,469	12,469	25,000	
BEER / WINE / POURING LICENSE	21,853	18,253	18,253	15,000	
ZONING/PLANNING FEES	12,420	3,543	3,543	10,000	
LAND DEVELOPMENT PERMITS	12,781	5,315	5,315	5,300	
RECORD PLATS	195	89	89	-	
SIGN PERMITS	3,541	709	709	1,500	
SPECIAL EVENTS PERMITS	5,266	709	709	1,000	
MISC. PERMITS	18,910	2,835	2,835	10,000	
PLUMBING PERMITS	26,345	12,000	12,000	10,000	
ELECTRICAL PERMITS	55,645	25,000	25,000	15,000	
MECHANICAL PERMITS	17,945	8,000	8,000	5,000	
BUILDING PERMITS	56,566	25,000	25,000	20,000	
CAPITAL COST RECOVER FEE netted against expense	-	-	-	-	
PROJECT DEVELOP/ENGINEERING	32,653	1,772	1,772	5,000	
RE-INSPECTION FEES	2,525	709	709	1,000	
PENALTY AND INTEREST	3,300	1,000	1,000	-	
TOTAL LICENSES AND PERMITS	294,996	117,403	117,403	123,800	5.4%
INTERGOVERNMENTAL REVENUES					
DOT-DEPT.OF TRANS GRANT \$ LMIG	120,043	125,000	125,000	130,000	
DNR - COASTAL INCENTIVE GRANT	-	18,500	18,500	18,500	
U.S. TREASURY - CARES ACT	-	-	25,000	-	
TOTAL INTERGOVERNMENTAL REVENUES	120,043	143,500	168,500	148,500	3.5%
CHARGES FOR SERVICES					
OPEN RECORDS	2,309	1,000	1,000	1,500	
RETURNED CHECK FEE	70	100	100	-	
ACCIDENT REPORTS	1,091	1,000	1,000	1,000	
CRIMINAL HISTORY REPORTS	4,421	5,000	5,000	5,000	
PD SPECIAL EVENTS REVENUE	-	500	500	-	
RECREATION FEES	28,537	91,000	50,000	40,000	
CONCESSION STAND REVENUES	49,381	45,000	30,000	40,000	
FAIR REVENUE	42,634	55,000	-	35,000	
FREEDOM RINGS REVENUE	8,582	-	-	-	
BILLBOARD LEASE	9,390	11,000	11,000	10,000	
INSURANCE RECOVERY	616	-	-	-	
ELECTIONS QUAL FEES	360	-	-	-	
BUILDING RENTAL - HINELY	5,905	-	4,000	3,800	
BUILDING RENTAL - LIONS CLUB	2,850	-	3,000	-	
SANITATION PICK UP FEE CH	668,984	658,182	730,182	740,000	
PENALTIES	11,173	10,530	10,530	5,000	
TOTAL CHARGES FOR SERVICES	836,302	878,312	846,312	881,300	0.3%

Financial Summaries

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
FINES AND FORFEITURES					
CONTEMPT CHARGES	44,781	65,700	40,000	32,000	
FINES,COSTS AND BONDS	358,590	401,500	301,500	400,000	
TECHNOLOGY FEE	17,366	30,000	22,500	16,000	
FINES - ADMINISTRATIVE FEES	30,257	25,000	18,750	25,000	
PRE TRIAL DIVERSION	9,066	5,000	7,500	10,000	
SEIZED ASSETS	-	-	21,000	-	
CONDEMNED PROPERTY	-	500	500	-	
GCVB PROBATION FEES	10,071	10,021	10,021	-	
PROBATION FEES	48,647	45,000	30,000	35,000	
RESTITUTION	-	8,594	8,594	-	
TOTAL FINES AND FORFEITURES	518,778	591,315	460,365	518,000	-12.4%
INVESTMENT INCOME					
INTEREST INCOME	38,868	25,000	10,000	12,000	
INTEREST INCOME - RESTRICTED	478	50	50	100	
INTEREST INCOME	1,927	2,057	2,057	600	
TOTAL INVESTMENT INCOME	41,272	27,107	12,107	12,700	-53.1%
MISCELLANEOUS REVENUE					
MISCELLANEOUS REVENUES	216,944	1,500	1,500	1,000	
OVER/SHORT	359	-	-	-	
SCRAP METAL	1,031	1,000	1,000	-	
TOTAL MISCELLANEOUS REVENUE	218,334	2,500	2,500	1,000	-60.0%
OTHER FINANCING SOURCES					
TRANSFER FROM GOLF FUND	28,100	28,100	-	-	
TOTAL OTHER FINANCING SOURCES	28,100	28,100	-	-	0.0%
TOTAL REVENUES	\$ 5,527,786	\$ 4,846,657	\$ 4,710,607	\$ 4,887,000	0.8%

Expenditures by Department

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
GENERAL FUND					
Council					
Regular employees	\$ 22,200	22,200	\$ 22,200	\$ 22,200	
Group Health insurance	26,200	31,941	31,941	29,000	
Group Life Insurance	327	420	420	420	
Social Security (FICA) contributions	1,137	1,698	1,698	1,699	
Retirement contributions	2,672	2,730	2,730	1,086	
Worker's compensation	1,739	-	-	600	
Salary and benefits reductions	-	-	(5,394)	-	
Legal Fees	72,861	100,000	160,000	140,000	
Public Officials Insurance	-	28,000	6,000	6,000	
Advertising Community Promotion)	6,298	6,000	6,000	6,000	
Legal Ads	1,066	3,000	3,000	3,000	
BUSINESS TRAVEL	-	400	400	400	
Dues and fees (Memberships)	16,555	18,500	18,500	15,000	
Employee Recognition	2,202	6,000	6,000	6,000	
Meetings and Conferences	10,595	8,664	8,664	9,500	
Office Supplies	343	500	500	500	
Workshops	1,409	2,500	2,500	2,500	
Operating Supplies	2,629	3,000	3,000	4,500	
Tablets For Council	3,041	3,500	3,500	-	
Christmas Decorations	18	-	-	-	
Operating cost reductions	-	-	(12,010)	-	
Total Council	<u>171,292</u>	<u>239,053</u>	<u>259,649</u>	<u>248,405</u>	3.91%
Administration					
Regular employees	65,993	67,462	67,462	70,275	
Overtime	1,805	4,200	4,200	-	
Group Health insurance	7,767	9,126	9,126	8,334	
Group Life Insurance	165	71	71	70	
Social Security (FICA) contributions	4,679	5,110	5,110	5,375	
Retirement contributions	5,610	3,776	3,776	3,369	
Workers' compensation	5,170	108,798	108,798	9,000	
Salary and benefit reductions	-	-	(82,976)	-	
Professional Contracted Services	20,014	18,000	18,000	19,500	
Legal Fees	61,074	1,500	1,500	-	
Building Maintenance	7,921	6,000	6,000	6,000	
Vehicle Maintenance	393	600	600	600	
Property/Liability Insurance	57,268	51,110	18,410	8,300	
Vehicle Insurance	16,851	16,631	631	700	
Telephone	4,943	5,000	5,000	9,800	
Advertising	783	1,200	1,200	1,200	
Travel (Business and Milage)	1,615	-	-	5,000	
Dues and fees (Memberships)	3,300	1,000	1,000	2,500	
Education and training	11,916	2,500	2,500	11,000	
Meetings and Conferences	12	11,000	11,000	-	
MERCHANT & BANK FEES	1,112	1,000	1,000	-	
Office Supplies	1,178	2,000	2,000	3,000	
Postage	957	2,000	2,000	2,000	
Meals & Entertainment	554	600	600	700	
Operating Supplies	16,743	3,500	3,500	3,500	
Computer Support and IT	6,305	6,500	6,500	6,500	
FUEL / OIL	400	500	500	500	
Utilities	14,093	15,000	15,000	21,000	
Building Improvements	-	2,500	2,500	2,500	
Office Equipment	-	1,000	1,000	1,000	
Computer Software	6,518	39,000	39,000	39,000	
Operating cost reductions	-	-	(28,221)	-	
Total Administration	<u>325,139</u>	<u>386,684</u>	<u>226,787</u>	<u>240,723</u>	-37.75%

Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
Finance					
Regular employees	42,343	41,503	41,503	42,044	
Overtime	201	2,000	2,000	2,000	
Group Health insurance	4,698	6,084	6,084	8,000	
Group Life Insurance	110	40	40	40	
Social Security (FICA) contributions	3,049	3,113	3,113	3,216	
Retirement contributions	1,746	2,346	2,346	2,016	
Workers' compensation	3,317	-	-	1,200	
Salary and benefit reductions		-	(1,573)	-	
Professional Contracted Services	40,110	20,000	67,000	15,000	
Audit Fees	8,000	30,000	43,000	32,000	
Office Equipment Maintenance	838	1,200	1,200	1,500	
Telephone	482	-	1,600	-	
Property/Liability Insurance	-	400	400	1,600	
Dues and fees (Memberships)	200	500	500	1,500	
Education and training	12,268	9,000	9,000	9,000	
Merchant and Bank Fees	-	5,000	5,000	1,400	
Office Supplies	3,313	3,000	3,000	5,000	
Postage	761	1,000	1,000	1,000	
Computer Support and IT	6,039	7,000	7,000	7,000	
Office Equipment	188	3,000	3,000	7,500	
Operating cost reductions			(12,015)	-	
Total Finance	<u>127,663</u> (2,993)	<u>135,186</u>	<u>183,198</u>	<u>141,016</u>	4.31%
Court					
Regular employees	26,838	35,485	35,485	36,187	
Overtime	832	1,000	1,000	500	
Group Health insurance	6,937	9,126	9,126	13,000	
Group Life Insurance	45	60	60	60	
Social Security (FICA) contributions	1,950	2,661	2,661	2,768	
Retirement contributions	1,437	1,701	1,701	1,735	
Workers' compensation	2,103	-	-	1,200	
Salary and benefit reductions		-	(7,406)	-	
Professional Contracted Services	12,303	13,100	13,100	14,100	
Legal Fees	43,145	1,000	1,000	-	
PRE TRIAL DIVERSION FEE	-	1,500	1,500	1,500	
Office Equipment Maintenance	681	750	750	750	
Telephone	1,013	-	800	1,000	
Property/Liability Insurance	-	1,000	1,000	800	
Education and training	893	600	600	600	
MERCHANT & BANK FEES	3,445	3,000	3,000	6,110	
Office Supplies	1,560	1,800	1,800	1,800	
Postage	280	200	200	500	
Operating Supplies, Misc.	143	250	250	500	
Technology Fee/Court Expense	166	2,500	2,500	2,500	
Computer Support and IT	333	300	300	1,500	
Operating cost reductions			(3,900)	-	
Total Court	<u>104,104</u>	<u>76,033</u>	<u>65,527</u>	<u>87,110</u>	14.57%

Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
Police					
Regular employees	862,206	1,052,066	1,052,066	1,091,976	
Overtime	64,259	40,000	40,000	40,000	
Group Health insurance	125,119	200,090	200,090	178,293	
Group Life Insurance	917	1,260	1,260	1,260	
Social Security (FICA) contributions	66,863	78,905	78,905	83,115	
Retirement contributions	45,295	64,319	64,319	51,032	
Workers' compensation	69,338	-	-	35,000	
Salary and benefit reductions	-	-	(150,509)	-	
Professional Contracted Services	41,668	6,800	6,800	6,000	
GCIC - TECHNICAL	6,575	10,000	10,000	8,000	
Building Maintenance	13,088	10,000	10,000	8,000	
Vehicle Maintenance	52,107	40,000	40,000	25,000	
EQUIPMENT MAINTENANCE	1,792	1,000	1,000	1,000	
SOFTWARE SUBSCRIPTION FEE	40,300	40,300	40,300	40,300	
Property/Liability Insurance	13,882	-	41,000	41,000	
Telephone	17,183	15,000	15,000	18,500	
RADIO/PAGER/RADAR MAINTENANCE	3,884	7,500	7,500	7,500	
Legal Ads	342	600	600	600	
Dues and fees (Memberships)	1,081	1,500	1,500	2,500	
Education and training	5,636	10,000	10,000	12,000	
MERCHANT & BANK FEES	2,130	2,000	2,000	2,000	
Office Supplies	10,837	8,000	8,000	8,000	
Postage	298	350	350	350	
Operating Supplies, Misc.	6,709	6,000	6,000	5,000	
Computer Support and IT	9,233	7,000	7,000	7,000	
CID Operation Supplies	3,408	4,000	4,000	4,000	
Property and evidence	-	-	-	3,000	
Armory	-	-	-	6,000	
FUEL/OIL	42,073	43,800	43,800	43,000	
Utilities	12,567	12,000	12,000	15,000	
UNIFORMS	14,709	17,700	17,700	15,000	
Condemned Funds Expenditures	5,690	2,000	2,000	2,000	
Computers	7,003	8,250	8,250	6,000	
K-9 Unit	1,448	3,500	3,500	4,000	
Police Equipment	-	30,000	30,000	15,000	
Police Dept - Firearms	555	1,500	1,500	1,500	
Restitution	-	500	500	-	
Operating cost reductions	-	-	(37,350)	-	
Total Police	<u>1,548,194</u>	<u>1,725,940</u>	<u>1,579,081</u>	<u>1,787,926</u>	3.59%

Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
Public Works					
Regular employees	74,931	104,711	104,711	85,656	
Overtime	1,230	1,000	1,000	2,500	
Group Health insurance	16,455	24,336	24,336	16,000	
Group Life Insurance	135	160	160	120	
Social Security (FICA) contributions	5,588	7,853	7,853	6,554	
Retirement contributions	6,509	4,461	4,461	4,107	
Workers' compensation	19,614	-	-	5,000	
Salary and benefit reductions		-	(36,956)	-	
Professional Contracted Services	64,310	80,000	80,000	65,000	
Building Maintenance	689	1,000	1,000	1,000	
Vehicle Maintenance	3,254	6,500	6,500	6,500	
Rental of equipment	1,850	2,000	2,000	4,000	
Property/Liability Insurance	8,864	-	9,700	10,000	
Telephone	1,468	2,000	2,000	3,800	
Legal Ads	180	200	200	200	
Dues and fees (Memberships)	202	600	600	400	
Education and training	-	500	500	500	
Office Supplies	11	200	200	200	
Operating Supplies, Misc.	34,011	37,000	37,000	35,000	
Inmate Small Equipment	8,785	15,000	15,000	15,000	
Parts / Repairs	9,741	10,000	10,000	10,000	
COMPUTER SUPPORT / IT	-	500	500	500	
Electricity	2,718	2,500	2,500	1,400	
FUEL / OIL	8,628	7,000	7,000	7,000	
UNIFORMS	2,695	3,000	3,000	1,600	
Landscaping	-	500	500	-	
Street Improvements - LMIG	145,789	125,000	125,000	130,000	
Street Light	131,285	112,000	147,000	150,000	
Streets - Construct & Patch	19,985	50,000	50,000	50,000	
Signs/Sign Posts	290	3,000	3,000	3,000	
Streets - Sweeper Lease	-	27,177	-	-	
Misc Equipment	27,550	25,000	25,000	20,000	
Operating cost reductions			(36,975)	-	
Total Public Works	596,768	653,198	596,790	635,036	-2.78%
SANITATION					
REGULAR EMPLOYEES	18,736	25,271	25,271	26,316	
OVERTIME	407	500	500	500	
GROUP HEALTH INSURANCE	3,830	6,639	6,639	6,300	
GROUP LIFE INSURANCE	-	54	54	54	
SOCIAL SECURITY (FICA) CONTRIBUTION	1,413	1,895	1,895	2,006	
RETIREMENT CONTRIBUTION	-	1,212	1,212	1,257	
WORKERS' COMPENSATION	-	-	-	-	
Professional Contracted Services	-	-	-	-	
Garbage Fee Payments	558,249	560,000	632,000	640,000	
Office Supplies	-	-	-	-	
Total Sanitation	582,635	595,572	667,572	676,433	13.58%

Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
Recreation					
Regular employees	175,424	195,692	195,692	206,614	
Overtime	12,012	15,000	15,000	15,000	
UMPIRE PAY	35,981	45,000	30,000	45,000	
Group Health insurance	33,644	44,946	44,946	41,000	
Group Life Insurance	190	240	240	240	
Social Security (FICA) contributions	13,146	13,765	13,765	15,806	
Retirement contributions	4,701	9,290	9,290	8,341	
Workers' compensation	-	-	-	5,500	
Salary and benefit reductions			(6,117)	-	
Professional Contracted Services	12,717	7,600	7,600	12,800	
Building Maintenance	5,768	7,000	7,000	5,000	
Vehicle Maintenance	1,351	1,000	1,000	1,000	
Grounds Maintenance	11,144	15,000	15,000	16,500	
Property/Liability Insurance	12,571	-	15,000	15,000	
Telephone	6,453	4,700	4,700	6,500	
Legal Ads	435	1,000	1,000	750	
Dues and fees (Memberships)	865	800	800	1,200	
Meetings and Conferences	1,950	2,000	2,000	2,000	
Merchant and Bank Fees	8,032	8,000	8,000	4,500	
Office Supplies	3,546	5,000	5,000	4,000	
Operating Supplies	85,254	84,000	84,000	80,000	
Parts / Repairs		-	-	-	
FUEL / OIL	3,372	2,500	2,500	3,500	
Utilities	67,992	65,000	65,000	66,000	
Seniors Program	1,453	1,000	1,000	1,000	
Concessions - cost of goods	19,897	20,000	20,000	25,000	
Fair expenditures	22,315	22,500		19,000	
Freedom rings expenditures	21,222	21,000	21,000	21,000	
Operating cost reductions	-	-	(33,690)		
Total Recreation	<u>561,435</u>	<u>592,033</u>	<u>529,726</u>	<u>622,251</u>	5.10%



Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
Planning & Zoning					
Regular employees	87,238	102,614	102,614	100,044	
Overtime	3,866	3,000	3,000	3,000	
Group Health insurance	15,183	19,773	19,773	10,491	
Group Life Insurance	165	130	130	110	
Social Security (FICA) contributions	6,935	7,696	7,696	7,653	
Retirement contributions	6,817	5,341	5,341	4,797	
Workers' compensation	6,835	-	-	3,500	
Salary and benefit reductions	-	-	(22,389)	-	
Professional Contracted Services	87,175	78,000	78,000	78,000	
Engineering Fees	20,845	20,000	20,000	20,000	
CAPITAL COST RECOVERY PAYMENT netted against revenue	-	-	-	-	
Vehicle Maintenance	1,904	2,500	2,500	1,500	
Office Equipment Maintenance	3,311	2,500	2,500	2,500	
Planning / Zoning Comission	894	1,000	1,000	2,000	
Property/Liability Insurance	1,377	-	2,600	2,500	
Telephone	3,368	3,000	3,000	3,000	
Legal Ads	1,601	1,450	1,450	1,450	
Printing and binding	351	600	600	2,000	
Dues and fees (Memberships)	147	1,200	1,200	1,200	
Education and training	6,254	6,000	6,000	6,000	
MERCHANT AND BANK FEES	5,156	5,000	5,000	5,000	
Office Supplies	3,154	3,000	3,000	3,000	
Postage	2,508	4,750	4,750	3,500	
GICH	-	1,000	1,000	1,000	
Operating Supplies, Misc.	686	1,500	1,500	1,500	
Computer Support and IT	475	2,000	2,000	2,000	
Infrastructure Data Base	226	6,000	6,000	6,000	
FUEL / OIL	510	750	750	750	
Books and periodicals	-	150	150	150	
Operating cost reductions	-	-	(21,060)	-	
Total Planning & Zoning	<u>266,981</u>	<u>278,955</u>	<u>238,106</u>	<u>272,645</u>	-2.26%
Debt Service					
Capital Lease - Principal	25,442	-	26,537	26,837	
Capital Lease - Interest and other charges	<u>1,735</u>	<u>-</u>	<u>640</u>	<u>340</u>	
Total Debt Service	<u>27,177</u>	<u>-</u>	<u>27,177</u>	<u>27,177</u>	0.00%
Transfers Out					
Golf Fund	89,839	-	-	-	
Capital Improvement Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Transfers Out	<u>89,839</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
TOTAL GENERAL FUND APPROPRIATIONS	<u>4,401,228</u>	<u>4,682,653</u>	<u>4,398,612</u>	<u>4,738,723</u>	1.20%

Fire Fund Summary

The City's Fire Fund is funded primarily from two revenue sources. 53% of revenue are from user charges to residents and businesses in the City borders. The Commercial rates will be increased by 15% in 2021 and residential fees will remain the same. The fee increase is necessary to address operating cost increases and to replace aging equipment. The intergovernmental revenues which represent 47% of revenues will be discontinued on June 30, 2023 since the city and Effingham

	Actual 2019	Projected 2020	Approved 2021	Change FY20 - 21	Percentage Change
Fire					
Resources					
Intergovernmental	\$ 580,384	\$ 625,000	\$ 625,000	\$ -	
Charges for services - Fire Fees	528,064	622,626	703,000	80,374	
Investment earnings	6,668	350	2,000	1,650	
Miscellaneous	10,147	7,281	-	(7,281)	
Total Resources	1,125,263	1,255,257	1,330,000	74,743	5.95%
Expenditure Category					
Personnel services	641,173	793,995	817,326	23,331	
Operating expenditures	172,077	190,792	212,300	21,508	
Capital expenditure	180	111,000	314,000	203,000	
Total Appropriations	813,430	1,095,787	1,343,626	247,839	22.62%
Excess (Deficiency) Modified Accrual Basis	\$ 311,833	\$ 159,470	\$ (13,626)	\$ (173,096)	-108.54%
Beginning Balance	235,000	546,833	706,303		
Projected Ending Balance	\$ 546,833	\$ 706,303	\$ 692,677		

County has agreed to terminate the agreement where the City provided fire service for certain areas of the unincorporated areas of the county.

71 % of the fund's expenditures are for personnel (salaries and benefits). This expenditure class increased by 2.9% from the prior year. The City has provided step increases and a cost of living adjustment which accounts for a majority of the increase.

Financial Summaries

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
FIRE FUND					
CHARGES FOR SERVICES					
FIRE DEPT EFFINGHAM COUNTY	\$ 442,570	\$ 485,000	\$ 485,000	\$ 485,000	
FIRE DEPT STA 4 - EFF CO	137,814	140,000	140,000	140,000	
PENALTIES	-	3,500	3,500	-	
FIRE FEES VIA UTILITY	528,064	619,126	619,126	703,000	
TOTAL CHARGES FOR SERVICES	1,108,448	1,247,626	1,247,626	1,328,000	6.4%
INVESTMENT INCOME					
INTEREST INCOME	6,668	350	350	2,000	
TOTAL INVESTMENT INCOME	6,668	350	350	2,000	471.4%
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES					
DONATIONS	-	7,281	7,281	-	
TOTAL CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	-	7,281	7,281	-	-100.0%
MISCELLANEOUS REVENUE					
MISCELLANEOUS REVENUE	10,147	-	-	-	
TOTAL MISCELLANEOUS REVENUE	10,147	-	-	-	0.0%
TOTAL REVENUES	\$ 1,125,262	\$ 1,255,257	\$ 1,255,257	\$ 1,330,000	6.0%



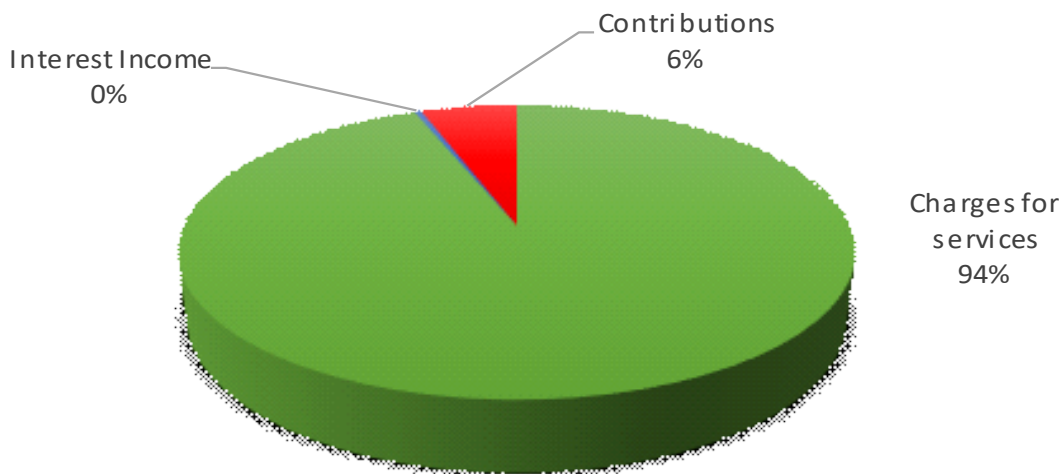
Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
FIRE FUND					
Regular employees	428,269	491,234	491,234	516,248	
Volunteer Stipends	36,100	60,000	60,000	60,000	
Overtime	31,948	35,000	35,000	35,000	
Group Health insurance	78,236	118,799	118,799	109,900	
Group Life Insurance	495	720	720	678	
CANCER INSURANCE	2,466	5,600	5,600	6,500	
Social Security (FICA) contributions	32,121	36,843	36,843	39,808	
Retirement contributions	13,433	26,168	26,168	24,192	
Workers' compensation	15,233	19,631	19,631	25,000	
Professional Contracted Services	17,613	15,000	15,000	20,000	
AUDIT FEES	-	-	-	2,000	
Legal Fees	13,480	10,000	10,000	10,000	
Equipment Testing	1,655	5,000	5,000	5,000	
Building Maintenance	8,843	20,000	20,000	10,000	
Vehicle Maintenance	16,956	20,000	20,000	20,000	
EQUIPMENT MAINTENANCE	21,595	25,000	25,000	20,000	
Property/Liability Insurance	8,989	5,159	5,159	25,000	
Vehicle Insurance	2,708	11,133	11,133	-	
Telephone	6,956	7,000	7,000	8,000	
RADIO/PAGER/RADAR MAINTENANCE	1,565	6,000	6,000	6,000	
Legal Ads	-	-	-	-	
Education and training	8,889	10,000	10,000	10,000	
Bank Fees	-	-	-	5,000	
DONATIONS/CHARITY EXPENSE	5,825	-	-	-	
Medical Supplies	4,628	6,000	6,000	6,000	
Operating Supplies	11,442	12,000	12,000	23,000	
Computer Support and IT	-	-	-	-	
FUEL / OIL	18,471	22,000	22,000	22,000	
Utilities	7,984	10,000	10,000	13,800	
UNIFORMS	5,359	6,500	6,500	6,500	
AEDS	-	3,000	3,000	3,000	
Building Rescue Equip & Engine	-	30,000	30,000	-	
Office Equipment	-	1,500	1,500	1,500	
Office Furniture	180	1,500	1,500	1,500	
Capital Equipment	-	50,000	50,000	288,000	
Misc Equipment	-	25,000	25,000	20,000	
Employee Salaries	2,039	-	-	-	
Health Insurance	553	-	-	-	
Life Insurance	-	-	-	-	
Cancer Insurance	126	-	-	-	
FICA-PAYROLL EXPENSE	154	-	-	-	
Retirement	-	-	-	-	
Equipment Testing	-	-	-	-	
Building Maintenance	2,414	-	-	-	
VEHICLE MAINTENANCE	408	-	-	-	
EQUIPMENT MAINTENANCE	309	-	-	-	
Telephone	612	-	-	-	
Operating Supplies	295	-	-	-	
Utilities	5,082	-	-	-	
TOTAL FIRE FUND APPROPRIATIONS	<u>813,430</u>	<u>1,095,787</u>	<u>1,095,787</u>	<u>1,343,626</u>	22.62%

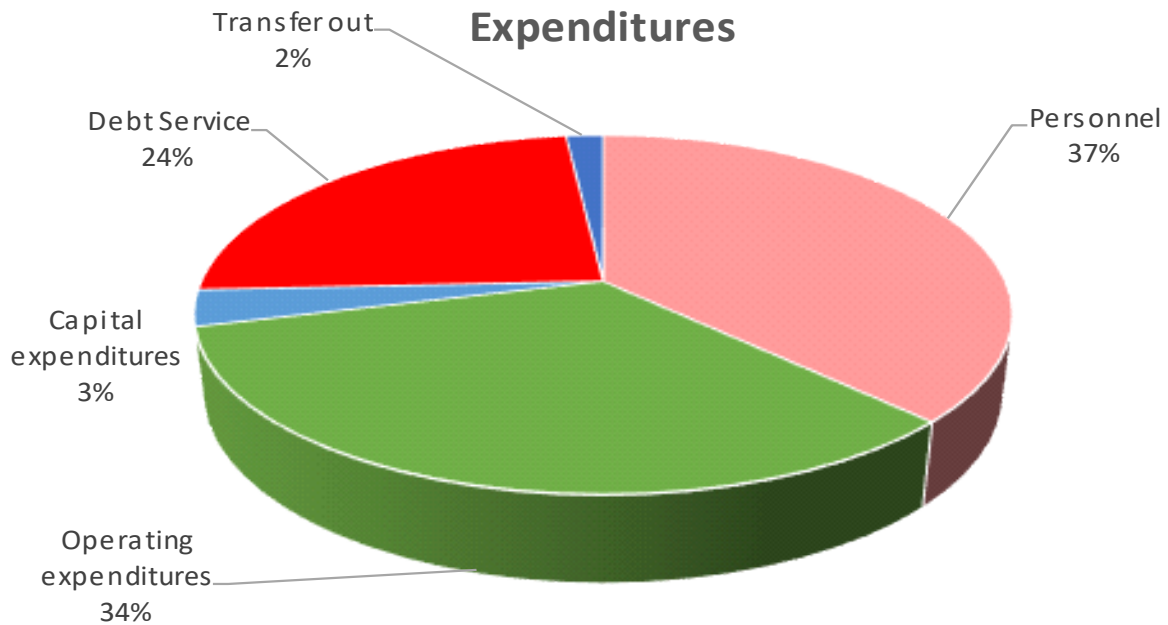
Water and Sewer Fund Summary

	Actual 2019	Projected 2020	Approved 2021	Change FY20 - 21	Percentage Change
Resources					
Water					
Intergovernmental	\$ 60,040	\$ 300,000	\$ -	\$ (300,000)	-100.00%
Charges for services	1,834,480	1,754,000	1,860,000	106,000	6.04%
Investment earnings	42,786	16,000	11,500	(4,500)	-28.13%
Contributions	205,410	1,010,000	60,000	(950,000)	-94.06%
Sewer					
Intergovernmental	202,521	250,000	-	(250,000)	-100.00%
Charges for services	1,739,087	1,532,362	1,738,000	205,638	13.42%
Investment earnings	9,949	13,580	3,500	(10,080)	-74.23%
Contributions	1,002,481	148,356	149,000	644	0.43%
Total Resources	5,096,754	5,024,298	3,822,000	(1,202,298)	-23.93%
Expenditure Category					
Water					
Administration					
Personnel services	151,161	148,779	146,775	(2,004)	-1.35%
Operating expenditures	118,310	143,100	156,300	13,200	9.22%
Capital expenditure	-	1,000	8,000	7,000	700.00%
Total water administration	269,471	292,879	311,075	18,196	6.21%
Water operations					
Personnel services	259,693	357,496	352,074	(5,422)	-1.52%
Operating expenditures	471,002	327,606	408,200	80,594	24.60%
Capital expenditure	243,949	1,588,500	2,500	(1,586,000)	-99.84%
Total water operations	974,644	2,273,602	762,774	(1,510,828)	-66.45%
Sewer					
Sewer operations					
Personnel services	388,606	507,235	505,284	(1,951)	-0.38%
Operating expenditures	206,090	184,700	189,211	4,511	2.44%
Capital expenditure	229,353	745,762	65,000	(680,762)	-91.28%
Total sewer operations	824,049	1,437,697	759,495	(678,202)	-47.17%
Waste water treatment plant					
Personnel services	158,151	216,003	211,510	(4,493)	-2.08%
Operating expenditures	305,263	338,341	334,750	(3,591)	-1.06%
Capital expenditure	178,221	30,000	30,000	-	0.00%
Total waste water treatment plant	641,635	584,344	576,260	(8,084)	-1.38%
Debt service					
Principal	553,741	506,353	621,860	115,507	22.81%
Interest	72,285	172,554	157,719	(14,835)	-8.60%
Total waste water treatment plant	626,026	678,907	779,579	100,672	14.83%
Transfers	56,894	56,894	56,894	-	0.00%
Total appropriations	3,392,719	5,324,323	3,246,077	(2,078,246)	-39.03%
Excess (Deficiency) Modified Accrual Basis	\$ 1,704,035	\$ (300,025)	\$ 575,923	\$ 875,948	-291.96%

Revenues



Expenditures



Financial Summaries

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
WATER FUND					
INTERGOVERNMENTAL REVENUES					
DNR Coastal Incentive Grant	\$ 60,040	-	\$ -	\$ -	
CDBG REVENUE	-	300,000	300,000	-	
TOTAL INTERGOVERNMENTAL REVENUES	<u>60,040</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>-100.0%</u>
CHARGES FOR SERVICES					
WATER SALES	1,495,777	1,500,000	1,500,000	1,700,000	
PENALTIES	28,409	15,000	15,000	10,000	
WATER RECONNECTS	189,510	133,000	133,000	50,000	
WATER TAP FEES	104,100	30,000	30,000	20,000	
CALL OUT FEES	150	-	-	-	
MISC. WATER REVENUE	(63,627)	1,500	1,500	-	
METER/METER FEES	-	2,500	2,500	-	
WATER SALE	61	-	-	-	
TOWER RENTAL	80,365	72,000	72,000	80,000	
TOTAL CHARGES FOR SERVICES	<u>1,834,745</u>	<u>1,754,000</u>	<u>1,754,000</u>	<u>1,860,000</u>	<u>6.0%</u>
MISCELLANEOUS REVENUE					
MISCELLANEOUS REVENUES	(264)	-	-	-	
OVER/SHORT	(1)	-	-	-	
TOTAL MISCELLANEOUS REVENUE	<u>(265)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
INVESTMENT INCOME					
INTEREST INCOME	25,594	10,000	10,000	9,000	
INTEREST INCOME - WATER IMPACT	17,192	6,000	6,000	2,500	
TOTAL INVESTMENT INCOME	<u>42,786</u>	<u>16,000</u>	<u>16,000</u>	<u>11,500</u>	<u>-28.1%</u>
OTHER FINANCING SOURCES AND CONTRIBUTIONS					
CONTRIBUTED CAPITAL	64,977	-	-	-	
CONTRIBUTED CAPITAL	-	-	950,000	-	
WATER IMPACT FEES	140,433	60,000	60,000	60,000	
TOTAL OTHER FINANCING SOURCES AND CONTRIBUTIONS	<u>205,410</u>	<u>60,000</u>	<u>1,010,000</u>	<u>60,000</u>	<u>-94.1%</u>
TOTAL REVENUES	<u>\$ 2,142,716</u>	<u>\$ 2,130,000</u>	<u>\$ 3,080,000</u>	<u>\$ 1,931,500</u>	<u>-37.3%</u>

Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
WATER FUND					
Water Administration					
Regular employees	120,953	112,232	112,232	114,939	
Overtime	2,990	3,000	3,000	2,500	
Group Health insurance	14,241	18,024	18,024	14,000	
Group Life Insurance	140	260	260	134	
Social Security (FICA) contributions	8,714	8,467	8,467	8,793	
Retirement contributions	443	6,414	6,414	5,510	
Workers' compensation	3,680	382	382	900	
Professional Contracted Services	13,007	18,600	18,600	24,000	
AUDIT FEES	-	7,500	7,500	7,500	
LEGAL FEES	1,438	28,000	28,000	26,000	
Telephone	655	1,000	1,000	1,000	
Legal Ads	-	300	300	300	
Education and training	787	5,000	5,000	5,000	
MERCHANT AND BANK FEES	37,443	35,000	35,000	40,000	
Office Supplies	1,430	1,500	1,500	1,500	
Postage	25,554	26,600	26,600	30,000	
Operating Supplies	20,954	12,000	12,000	12,000	
Computer Support and IT	3,232	7,400	7,400	9,000	
Utilities	-	200	200	-	
Office Equipment	-	1,000	1,000	8,000	
Total Water Administration	<u>255,661</u>	<u>292,879</u>	<u>292,879</u>	<u>311,076</u>	6.21%



Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
Water Operations					
Regular employees	178,215	251,706	251,706	253,977	
Overtime	3,433	4,000	4,000	4,000	
Group Health insurance	37,926	57,799	57,799	52,333	
Group Life Insurance	265	390	390	405	
Social Security (FICA) contributions	12,292	18,827	18,827	19,395	
Retirement contributions	6,024	12,034	12,034	11,964	
Workers' compensation	21,538	12,740	12,740	10,000	
Professional Contracted Services	55,973	45,000	45,000	45,000	
Engineering Fees	1,415	2,000	2,000	2,000	
Repairs and maintenance	62,662	-	-	-	
Building Maintenance	-	-	-	-	
Vehicle Maintenance	3,278	6,000	6,000	6,000	
Miscellaneous waterlines	32,213	-	-	60,000	
Pipes/fittings	10,170	-	15,000	15,000	
Watershed Plan	22,277	10,000	10,000	20,000	
Property/Liability Insurance	11,389	5,614	5,614	8,000	
Vehicle Insurance	2,407	1,742	1,742	-	
Telephone	4,395	4,000	4,000	3,500	
Legal Ads	515	500	500	1,000	
Dues and fees (Memberships)	1,218	1,500	1,500	500	
Education and training	230	750	750	2,000	
Merchant and Bank Fees	4,355	-	-	-	
Postage	3,520	4,000	4,000	4,000	
Operating Supplies, Misc.	18,332	20,000	20,000	20,000	
Chemicals	26,333	25,000	25,000	27,000	
Parts / Repairs	4,141	3,500	3,500	3,000	
Meter Supplies	3,865	5,000	5,000	5,000	
Computer support and IT	7,813	-	-	3,500	
FUEL / OIL	8,996	7,000	7,000	6,900	
Utilities	68,290	60,000	60,000	64,000	
UNIFORMS	1,593	2,500	2,500	1,800	
DNR - COASTAL INCENTIVE GRANT	61,234	18,500	18,500	20,000	
Water Projects	-	-	30,000	-	
Water - Meters	60,045	90,000	90,000	90,000	
Misc. Waterlines	-	60,000	60,000	-	
North Tank	92,696	100,000	100,000	-	
Office Equipment	-	500	500	500	
Capital Outlay- Right Spot	-	-	-	2,000	
Total Water Operations	<u>829,048</u>	<u>830,602</u>	<u>875,602</u>	<u>762,773</u>	-12.89%
Water Impact					
7th St Improvements 1 & 2	-	158,000	158,000	-	
Lower Floridian Well	145,597	200,000	200,000	-	
DEBT SVC Note Principal	-	-	-	87,715	
DEBT SVC INTEREST GEFA 2016	39,119	50,000	50,000	39,250	
Total Water Impact	<u>184,716</u>	<u>408,000</u>	<u>408,000</u>	<u>126,965</u>	-68.88%
Water Capital Projects					
Legal Fees	-	-	20,000	-	
Engineering Fees	-	-	50,000	-	
Other purchased services	-	-	20,250	-	
Construction	-	-	789,750	-	
Contingencies	-	-	70,000	-	
Total Water Capital Projects	<u>-</u>	<u>-</u>	<u>950,000</u>	<u>-</u>	
Total Water Fund	<u><u>1,269,425</u></u>	<u><u>1,531,481</u></u>	<u><u>2,526,481</u></u>	<u><u>1,200,814</u></u>	-52.47%

Financial Summaries

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
SEWER FUND					
INTERGOVERNMENTAL REVENUES					
CDBG Revenue	\$ 202,521	250,000	\$ 250,000	\$ -	
TOTAL INTERGOVERNMENTAL REVENUES	202,521	250,000	250,000	-	-100.0%
CHARGES FOR SERVICES					
SEWER USE SALES	1,630,183	1,500,000	1,500,000	1,720,000	
PENALTIES	25,352	24,562	24,562	10,000	
SEWER TAP FEES	73,050	7,800	7,800	8,000	
MISCELLANEOUS CHARGES	10,501	-	-	-	
TOTAL CHARGES FOR SERVICES	1,739,087	1,532,362	1,532,362	1,738,000	13.4%
INVESTMENT INCOME					
INTEREST INCOME - SEWER	821	8,580	8,580	1,000	
INTEREST INCOME - SEWER IMPACT	9,128	5,000	5,000	2,500	
TOTAL INVESTMENT INCOME	9,949	13,580	13,580	3,500	-74.2%
OTHER FINANCING SOURCES AND CONTRIBUTIONS					
CONTRIBUTED CAPITAL	304,139	-	-	-	
SEWER IMPACT FEES	514,174	148,356	148,356	149,000	
LOAN PROCEEDS - GEFA	184,169	-	-	-	
TOTAL OTHER FINANCING SOURCES AND CONTRIBUTIONS	1,002,482	148,356	148,356	149,000	0.4%
TOTAL REVENUES	\$ 2,954,039	1,944,298	\$ 1,944,298	\$ 1,890,500	-2.8%

Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
SEWER FUND					
Sewer Operations					
Regular employees	293,097	359,596	359,596	371,160	
Overtime	14,736	15,000	15,000	15,000	
Group Health insurance	50,194	75,085	75,085	65,633	
Group Life Insurance	115	523	523	529	
Social Security (FICA) contributions	21,568	27,020	27,020	26,359	
Retirement contributions	3,819	17,271	17,271	17,603	
Workers' compensation	5,079	12,740	12,740	9,000	
Professional Contracted Services	13,808	15,000	15,000	20,000	
AUDIT FEES	-	7,500	7,500	7,500	
PROFESSIONAL OR LEGAL FEE	-	-	-	-	
Engineering Fees	1,415	2,000	2,000	2,500	
Vehicle Maintenance	5,817	7,000	7,000	7,000	
Pipes/fittings	2,273	200	200	3,000	
Property/Liability Insurance	20,806	16,500	16,500	9,000	
Vehicle Insurance	3,412	4,200	4,200	-	
Telephone	866	700	700	511	
Legal Ads	86	300	300	200	
Dues and fees (Memberships)	736	1,500	1,500	1,500	
Education and training	375	500	500	1,000	
Merchant and Bank Fees	7	-	-	-	
Office Supplies	-	-	-	-	
Operating Supplies, Misc.	27,371	28,000	28,000	28,000	
Parts / Repairs	5,533	5,000	5,000	10,000	
FUEL / OIL	6,461	7,000	7,000	7,000	
Utilities	27,152	25,000	25,000	28,000	
UNIFORMS	1,153	2,500	2,500	2,000	
7th St Improvements 1 & 2	202,521	-	483,562	-	
9th Street LS Upgrade	-	-	212,000	-	
Infrastructure Replacement	65,533	50,000	50,000	50,000	
Misc Equipment	-	-	-	15,000	
Total Sewer Operations	<u>773,933</u>	<u>680,135</u>	<u>1,375,697</u>	<u>697,495</u>	-49.30%

Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
Waste Water Treatment					
Regular employees	112,606	143,583	143,583	151,035	
Overtime	3,124	3,500	3,500	3,500	
Group Health insurance	25,899	44,262	44,262	34,000	
Group Life Insurance	125	180	180	180	
Social Security (FICA) contributions	7,728	10,769	10,769	11,554	
Retirement contributions	3,879	8,333	8,333	7,241	
Workers' compensation	4,788	5,377	5,377	4,000	
Professional Contracted Services	86,782	85,000	85,000	85,000	
Engineering Fees	-	1,000	1,000	1,000	
Building Maintenance	172	250	250	5,000	
Vehicle Maintenance	-	350	350	1,000	
Office Equipment Maintenance	-	400	400	500	
Rental of equipment	-	300	300	500	
Property/Liability Insurance	6,693	14,191	14,191	5,000	
Vehicle Insurance	2,261	1,500	1,500	-	
Telephone	2,956	3,500	3,500	3,500	
Legal Ads	199	250	250	250	
Education and training	3,983	4,500	4,500	4,500	
OFFICE SUPPLIES	279	200	200	300	
Postage	497	-	-	1,300	
Operating Supplies	13,964	20,000	20,000	20,000	
Chemicals	35,694	47,000	47,000	47,000	
Parts / Repairs	51,423	50,000	50,000	50,000	
FUEL / OIL	2,286	3,000	3,000	3,000	
Utilities	96,748	105,000	105,000	105,000	
UNIFORMS	1,326	1,900	1,900	1,900	
SEWER PROJECTS	7,122	-	30,000	30,000	
Cap -2.0 MGD Headworks	171,099	-	-	-	
BOND INTEREST	-	-	100,554	89,065	
BOND PRINCIPAL	559,322	554,907	454,353	465,842	
DEBT SVC INTEREST GEFA 2016	-	-	-	-	
Total Waste Water Treatment	<u>1,200,955</u>	<u>1,109,251</u>	<u>1,139,251</u>	<u>1,131,167</u>	-0.71%
Transfer Out - Golf Fund	<u>56,894</u>	<u>-</u>	<u>-</u>	<u>56,894</u>	100.00%
Sewer Impact					
Grinder Pump Purch/Repair	50,118	50,000	50,000	50,000	
PARTS/REPAIRS			12,000	12,000	
DEBT SERVICE - GEFA PRINCIPAL		74,000	52,000	68,303	
DEBT SERVICE - GEFA INTEREST	<u>27,585</u>		<u>22,000</u>	<u>29,404</u>	
Total Sewer Impact	<u>77,703</u>	<u>124,000</u>	<u>136,000</u>	<u>159,707</u>	17.43%
SEWER FUND Total:	<u><u>2,109,485</u></u>	<u><u>1,913,386</u></u>	<u><u>2,650,948</u></u>	<u><u>2,045,263</u></u>	-22.85%

Lost Plantation Golf Fund Summary

	Actual 2019	Projected 2020	Approved 2021	Change FY20 - 21
Resources				
Golf				
Charges for services - sales and fees	\$ 550,868	\$ 693,320	\$ 542,000	\$ (151,320)
Interfund transfers	146,733	56,894	56,894	-
Total Resources	697,601	750,214	598,894	(151,320)
Expenditure Category				
Pro Shop				
Personnel services	117,925	169,999	151,010	(18,989)
Operating expenditures	127,620	69,845	252,261	182,416
Transfers	28,100	28,100	-	(28,100)
Total Pro Shop	273,645	267,944	403,271	135,327
Maintenance				
Personnel services	181,726	139,589	161,989	22,400
Operating expenditures	97,540	120,318	135,210	14,892
Capital expenditure	1,515	-	-	-
Total Maintenance	280,781	259,907	297,199	37,292
Fairway Bistro				
Personnel services	59,306	80,888	7,903	(72,985)
Operating expenditures	94,084	111,956	10,700	(101,256)
Total Fairway Bistro	153,390	192,844	18,603	(174,241)
Excess (Deficiency) Modified Accrual Basis	\$ (10,215)	\$ 29,519	\$ (120,179)	\$ (149,698)

Financial Summaries

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved
GOLF COURSE FUND				
CHARGES FOR SERVICES				
MEMBERSHIP FEES	131,652	180,600	180,600	177,000
GREEN FEES	125,124	130,000	130,000	143,000
CART FEES	121,087	130,000	130,000	123,000
RANGE FEES	16,332	16,000	16,000	18,000
TOURNAMENT FEES	19,651	16,720	16,720	9,000
RENTAL FEES	2,982	2,000	2,000	-
GROUP GOLFERS	2,594	1,500	1,500	4,500
GIFT CERTIFICATES	3,531	1,500	1,500	2,000
RAIN CHECKS	396	-	-	-
HANDICAP FEES	640	1,400	1,400	1,500
HOLE SPONSOR	-	10,800	10,800	9,000
MISCELLANEOUS/STORAGE	(10,756)	-	-	-
SALES TAX COMMISSION	(14,781)	20,000	20,000	-
TOURNAMENT FOOD	1,159	-	-	-
PROSHOP SALES	3,674	1,500	1,500	-
GOLF BALL SALES	9,149	9,600	9,600	11,000
CLOTHING SALES	6,921	8,000	8,000	8,000
GLOVE SALES	2,641	2,500	2,500	2,750
GOLF CLUB SALES	6,467	4,500	4,500	5,250
HEAD GEAR SALES	2,605	2,400	2,400	2,750
MISCELLANEOUS PROSHOP SALES	10,714	3,000	3,000	5,250
FOOD SALES - PRO SHOP	-	-	-	-
BEVERAGES	-	-	-	-
BAR SALES	-	-	-	-
Sub-Total Pro Shop	<u>441,782</u>	<u>542,020</u>	<u>542,020</u>	<u>522,000</u>
Food Sales - Bistro	54,668	178,000	178,000	20,000
Beverages - Bistro	12,261	26,000	26,000	-
Bar Sales - Bistro	36,766	40,000	40,000	-
MISCELLANEOUS GRILL SALES	1,021	200	200	-
TOURNAMENT MEALS	630	-	-	-
OVER/SHORT	630	-	-	-
Tips In	3,110	-	-	-
Sub-Total Bistro	<u>109,086</u>	<u>244,200</u>	<u>244,200</u>	<u>20,000</u>
TOTAL CHARGES FOR SERVICES	<u>550,868</u>	<u>786,220</u>	<u>786,220</u>	<u>542,000</u>
OTHER FINANCING SOURCES				
TRANSFER IN FROM GENERAL FUND	89,839	-	-	-
TRANSFER IN FROM WATER FUND	56,894	56,894	56,894	56,894
TOTAL OTHER FINANCING SOURCES	<u>146,733</u>	<u>56,894</u>	<u>56,894</u>	<u>56,894</u>
TOTAL GOLF COURSE FUND	<u>697,601</u>	<u>843,114</u>	<u>843,114</u>	<u>598,894</u>

Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved
Fund: 580 - GOLF COURSE FUND				
Maintenance				
Regular employees	133,025	116,367	116,367	127,709
Overtime	11,135	2,000	2,000	-
Group Health insurance	20,560	9,126	9,126	16,000
Group Life Insurance	155	120	120	180
Social Security (FICA) contributions	9,909	8,803	8,803	9,770
Retirement contributions	3,064	3,173	3,173	4,900
Workers' compensation	3,879	-	-	3,430
Professional Contracted Services	2,887	950	950	-
Building Maintenance	20,246	10,000	10,000	10,000
EQUIPMENT MAINTENANCE	18,847	25,000	25,000	26,000
Other Maintenance	2,840	3,400	1,400	1,400
Equipment Lease	705	17,000	17,000	17,000
Telephone	990	-	-	-
Legal Ads	-	600	600	-
Education and training	331	-	-	-
Licenses and Taxes	549	300	300	-
Merchant and Bank Fees	2,712	-	-	-
POLLINATOR PROJECT EXPENSE	390	250	250	250
Sand	2,966	6,000	6,000	7,000
Seed And Sod	179	-	-	1,000
Small Tools	-	2,000	2,000	2,000
Course Accessories	1,500	2,000	2,000	1,500
Fertilizer And Chemicals	28,945	53,588	50,588	48,000
FUEL / OIL	7,778	10,000	10,000	11,000
UNIFORMS	-	100	100	-
Capital Leased Equipment	1,515	29,070	29,070	-
Miscellaneous	5,673	-	-	-
Insectide (New Line Item)		-	3,000	2,000
Irrigation Computer Service Plan (New Line Item)		6,060	6,060	6,060
Preventive Maintenance Irrigation Pump (New Line Item)		-	2,000	2,000
Operating cost reductions			(46,000)	
Maintenance Total:	<u>280,780</u>	<u>305,907</u>	<u>259,907</u>	<u>297,199</u>
Pro-Shop Cost of Sales				
CLOTHING PURCHASES	4,836	6,000	6,000	5,600
GLOVE PURCHASES	-	2,000	2,000	1,925
GOLF CLUB PURCHASES	5,805	4,000	4,000	3,675
HEAD GEAR PURCHASES	1,536	1,500	1,500	1,925
MISC PROSHOP PURCHASES	3,396	2,000	2,000	3,675
HANDICAP SERVICE COST	1,515	1,500	1,500	1,250
GOLF BALLS	4,569	6,600	6,600	7,700
Operating cost reductions			(7,500)	
Pro-Shop Cost of Sales Total:	<u>21,657</u>	<u>23,600</u>	<u>16,100</u>	<u>25,750</u>

Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved
Pro-Shop & Cart Barn Administration				
Regular employees	98,527	142,980	142,980	127,500
Overtime	633	2,000	2,000	-
Group Health insurance	3,496	9,126	9,126	12,000
Group Life Insurance	25	60	60	60
Social Security (FICA) contributions	7,518	10,877	10,877	10,200
Retirement contributions	783	1,956	1,956	-
Workers' compensation	6,943	3,000	3,000	1,250
Professional Contracted Services	10,490	-	-	1,000
AUDIT FEES	-	2,000	2,000	3,000
MAINTENANCE - OTHER (GOLFCART)	7,260	2,000	2,000	2,000
Building Maintenance	6,456	12,725	12,725	81,000
Security System	1,136	480	480	1,236
Rental of equipment	115	-	-	30,000
Property/Liability Insurance	8,178	4,300	4,300	13,000
Telephone	4,266	4,500	4,500	4,800
Legal Ads	628	3,000	3,000	-
Dues and fees (Memberships)	521	500	500	-
Merchant and Bank Fees	9,924	9,000	9,000	13,200
Office Supplies	1,617	2,300	2,300	3,500
Operating Supplies	3,097	2,500	2,500	7,650
Computer Support and IT	490	1,260	1,260	1,200
Utilities	46,605	45,000	45,000	55,000
WATER UTILITIES	1,115	1,200	1,200	4,525
UNIFORMS	-	280	280	400
Tournament Expense	3,006	1,600	1,600	-
Miscellaneous Expenses	1,064	500	500	5,000
Repay General Fund	28,100	28,100	28,100	-
Over / Short	(6)	-	-	-
Operating cost reductions			(39,400)	-
Pro-Shop & Cart Barn Admin Total:	<u>251,987</u>	<u>291,244</u>	<u>251,844</u>	<u>377,521</u>
Fairway Bistro Cost of Sales				
Cost of Food - Grill	31,815	50,000	50,000	7,000
Cost of Beverages - Grill	5,404	6,500	6,500	-
Cost of Bar Sales - Grill	18,486	13,000	13,000	-
Miscellaneous Cost - Grill	233	2,400	2,400	-
Tournament Meal Cost - Grill	<u>1,141</u>	-	-	-
Fairway Bistro Cost of Sales:	<u>57,079</u>	<u>71,900</u>	<u>71,900</u>	<u>7,000</u>
Fairway Bistro Administration				
Regular employees - Grill	46,232	65,421	65,421	7,250
Overtime	1,387	1,000	1,000	-
HEALTH INSURANCE	4,050	9,126	9,126	-
LIFE INSURANCE	35	60	60	-
Social Security (FICA) contributions	4,087	4,501	4,501	580
Retirement contributions	-	-	-	-
Workers' compensation	3,515	780	780	73
Professional Contracted Services	2,317	2,200	2,200	600
LEGAL FEES – GRILLE	2,375	-	-	-
Repairs and maintenance buildings	23,412	-	-	-
Equipment Maintenance - Grill	-	2,400	2,400	600
Rental of equipment	495	500	500	500
Equipment Lease	1,255	4,155	4,155	-
Licenses and Taxes	(3,194)	20,000	20,000	-
Supplies - general	1,644			
Grill - Other Supplies	7,926	7,800	7,800	1,500
Grill - Furniture & Fixtures	-	-	-	-
Miscellaneous Expenses	<u>776</u>	<u>3,000</u>	<u>3,000</u>	<u>500</u>
Fairway Bistro Admin Total	<u>96,312</u>	<u>120,943</u>	<u>120,943</u>	<u>11,603</u>
GOLF COURSE FUND Total:	<u>707,815</u>	<u>813,595</u>	<u>720,695</u>	<u>719,073</u>

Storm Water Fund

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
STORMWATER FUND					
CHARGES FOR SERVICES					
STORMWATER FEES	\$ -	\$ -	\$ -	\$ 78,750	
TOTAL CHARGES FOR SERVICES	-	-	-	78,750	100.0%
INVESTMENT INCOME					
INTEREST INCOME	-	-	-	50	
TOTAL INVESTMENT INCOME	-	-	-	50	100.0%
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 78,800	100.0%



	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
Stormwater Fund					
Professional Contracted Services	\$ -		\$ -	\$ 78,800	
TOTAL STORMWATER FUND APPROPRIATIONS	\$ -	5,240,562	\$ -	\$ 78,800	100.00%

Hotel/Motel

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
HOTEL MOTEL TAX FUND					
TAXES					
HOTEL/MOTEL TAX	\$ 6,276	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
TOTAL TAXES	<u>\$ 6,276</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>0.0%</u>



	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
Fund: 275 - HOTEL MOTEL FUND					
Advertising	5,820	6,500	6,500	6,500	
TOTAL HOTEL MOTEL FUND	<u>5,820</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>0.00%</u>

SPLOST

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
SPECIAL PURPOSE LOCAL OPTION SALES TAX INTERGOVERNMENTAL REVENUES					
SPLOST - CURRENT YEAR REVENUE	\$ 1,552,908	1,100,000	\$ 1,100,000	\$ 1,400,000	27.3%
TOTAL INTERGOVERNMENTAL REVENUES	<u>1,552,908</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,400,000</u>	<u>27.3%</u>
INVESTMENT INCOME					
SPLOST - INTEREST INCOME	47,124	22,000	22,000	13,350	-39.3%
TOTAL INVESTMENT INCOME	<u>47,124</u>	<u>22,000</u>	<u>22,000</u>	<u>13,350</u>	<u>-39.3%</u>
TOTAL REVENUES	<u>\$ 1,600,032</u>	<u>1,122,000</u>	<u>\$ 1,122,000</u>	<u>\$ 1,413,350</u>	<u>26.0%</u>



Financial Summaries

	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
SPLOST					
BUILDING MAINTENANCE	8,147	25,000	41,853	-	
BUILDING MAINTENANCE (Police)	47,873	-	27,127	-	
Police - Vehicle Equipment	42,730	79,215	111,485	-	
Police Dept - Patrol Cars	-	142,381	193,881	-	
Police Dept - Radio Equipment	-	20,400	32,900	-	
New projects for 2021				84,898	
Fire Dept - Misc. Equipment	25,250	-	-	445,000	
CAPITAL EQUIPMENT	19,075	-	20,175	-	
Fire Dep. - 1 Vehicle	-	375,000	375,000	-	
Streets - Stripping	-	-	11,800	-	
FIBER OPTICS INSTALLATION	-	-	25,000	-	
STREETS - LMIG 2019	200,445	-	-	-	
STREETS - LMIG 2020	200,445	250,000	260,000	-	
DRAINAGE - 9TH STREET	152,111	200,000	200,000	-	
DRAINAGE - HOLE 15 ON DRESSLER	(977)	200,000	250,000	-	
Streets - Mini Excavator (1/3)	-	11,700	11,700	-	
SPLOST - TRANSPORT VEHICLE	18,178	-	-	-	
New projects for 2021				223,000	
7th St Sewer	332,595	-	272,094	-	
Sewer - PW Building & Parking	-	-	-	-	
SEWER - 9TH TO WWTP UPGRADE	2,800	-	100,000	-	
Sewer - Vehicle	-	15,000	15,000	-	
Sewer - Vehicle	14,150	-	-	-	
Sewer - Mini Excavator (1/3)	-	11,700	11,700	-	
Sewer - Vehicle	-	13,000	13,000	-	
VEHICLE #2	-	-	15,000	-	
Sewer - Trailer Mounted Pump	-	23,000	23,000	-	
WWTP - Reuse Backup Pump	-	60,000	75,000	-	
WWTP - TREATMENT POND LINER	-	-	200,000	-	
WWTP EXPANSION	-	-	100,000	-	
WWTP - Mower	-	15,000	15,000	-	
Water - 7th St. Water	19,573	-	80,427	-	
Water - Line Improvements	3,413	-	100,000	-	
WATER LINE EXT FROM LOWER FLORIDAN	-	-	200,000	-	
Water - vehicles	-	-	15,000	-	
Water - Mini Excavator (1/3)	-	11,700	11,700	-	
Water - Vehicle	-	13,000	13,000	-	
Water - Vehicle	-	15,000	15,000	-	
Sewer - Trailer Mounted Pump	-	23,000	23,000	-	
New projects for 2021				1,363,485	
RECREATION - BUILDING MAINTENANCE	9,000	75,000	75,000	-	
Recreation - Freedom Park	-	70,000	89,000	-	
Recreation - Mower	-	40,000	60,000	-	
Recreation - Veterans Park	-	-	1,300	-	
Recreation - Landscaping	-	10,000	10,000	-	
Recreation - Macomber shade cover	-	80,000	80,000	-	
Recreation - Disk Golf Baskets	-	8,000	8,000	-	
Recreation - Batting Cages	-	15,000	15,000	-	
Recreation - Umpires Room at Macomber	-	20,000	20,000	-	
Recreation - Macomber Park Land	-	-	-	-	
Recreation - Gator	-	15,000	15,000	-	
Recreation - Equipment	26,720	25,000	59,630	-	
New projects for 2021				340,000	
TOTAL SPLOST FUND EXPENDITURES	<u>1,121,527</u>	<u>1,862,096</u>	<u>3,291,772</u>	<u>2,456,383</u>	-25.38%

T-SPLOST

	2019 Total Activity	2020 Original Budget	2020 Amended Budget	2021 Approved	% Change 2020-2021
TSPLOST 2020 INTERGOVERNMENTAL					
TSPLOST - County	\$ -	-	\$ -	\$ 1,147,500	
LMIG				130,000	
TOTAL INTERGOVERNMENTAL	-	-	-	1,277,500	100.0%



	2019 Actual	2020 Original Budget	2020 Current Budget	2021 Approved	% Change 2020-2021
TSPLOST					
LMIG 2021 - Lockner Ave. & pipe crossing at Walthour	-	25,000	-	230,000	
Richland Ave culvert replacement	-	-	-	288,750	
TOTAL TSPLOST FUND EXPENDITURES	-	3,482,196	-	518,750	

Long-Term Budget Planning

Financial Foundation Principles

The overall goal of financial planning by the City of Rincon is to establish and maintain effective management of the City's financial resources. This continues to be accomplished through the use of financial policies and processes that guide decision-making.

Because the economic environment can change quickly with lasting effects, a snapshot of the City's financial future allows City leadership to identify challenges early and provide information to the Mayor and Council to assist in policy making which is critical in addressing potential problems proactively.

Adoption of policies that will stimulate economic growth, enhance attractiveness of the City and address quality of life issues is an integral part of the financial planning process. The following data present key fiscal and economic indicators to examine trends which may affect the City's financial health.

Particular attention is given to certain areas of the revenue and expense structure contained in the operating budgets in order to maintain a sustainable budget in the years ahead.

Local Option Sales Tax Revenues (LOST)

Additional taxes generated from LOST are estimated to increase gradually over the next few years, as the local economy has remained robust and as the area population increases. However, with any economic downturn, the sales tax is at risk to decrease as there are limited dollars to spend especially on non-essential purchases.

Transportation Special Purpose Local Option Sales Tax Revenues (TSPLOST)

TSPLOST works much like LOST above and is sensitive to economic downturns. This is a new revenue source which was approved by referendum by the citizens of Effingham County. These funds will be used to assist in the funding of transportation projects such as roads in the community. This will be a major funding source for the City's capital improvement plan.

Special Purpose Local Option Sales Tax Revenues (SPLOST)

SPLOST works much like LOST and TSPLOST above and is sensitive to economic downturns. This is a revenue source which was approved by referendum by the citizens of Effingham County and has to be renewed every 5 to 6 years. These funds are restricted as to their use for projects approved in the referendum. In the current SPLOST referendum, projects are for water and sewer, fire, police, streets and drainage, waste water treatment plant, and general administration. These funds can be used to construct or purchase vehicles, major machinery and equipment, buildings, land, other facilities, streets, drainage systems, water systems, sewer systems and waste water treatment plant. This revenue source must be approved by the voters in 2021 in order to continue its collection. This revenue source is a major funding source for the City's capital improvement plan.

User Fees

The user fees charged by the City are a significant revenue source. These fees range from fire fee, sanitation fee, and water and sewer fees. The fire and sanitation fees are based on a rates established by City Council. However, the water and sewer fees are impacted not only by rates set by Council but by consumption of water. Weather conditions will have a direct impact on the revenues of the water and sewer fund.

Salaries

Salaries are the single largest expense for the City. The City implemented a compensation plan in 2019 and is making efforts to continue with the plan in future years. Employees are moved to the next step upon a satisfactory evaluation. In order to maintain salaries in line with inflation, the City will make efforts to provide employees with a cost of living adjustment (COLA).

Health Insurance

The City offers health insurance to all full-time employees which paid by the City. The City also offers family coverage for health insurance for employee families that do not have access to other plans. The City contributes 50% of the cost of this benefit. The City is continually looking for other options to reduce the cost of health insurance; however, the City has only had modest increases of 6% in the past two years.

Capital Program

This includes land, land improvements, buildings, equipment and machinery, furniture and fixtures, vehicles, trailers, roads, sidewalks, parks, water and sewer systems, and wastewater treatment plant. This inventory of assets requires the City to invest considerable funds to replace or improve the assets over time. City departments have identified in excess of \$100 million dollars of capital needs over the next 5 years. This is more than what the City can immediately provide. However, the City is building reserves to fund future capital projects. The citizens are also asked to approve certain referendums for certain taxes that will be used to fund these capital projects. The City will review financing options for significant capital expenditures such as the expansion of the waste water treatment plant.





Capital Budget & Debt Summary

Capital Improvements Plan (CIP) Submissions

Capital Improvement Development

The City updates its five-year capital improvements plan (CIP) on an annual basis. The plan requires every department to look ahead and anticipate their capital needs separate and apart from the operating budget. This includes projects that cost at least \$10,000 and the asset having a useful life of two or more years. Departments submit their requests and senior level management reviews the submission and ranks the projects. The costs of projects submitted exceed the City’s ability to finance them over the next five years so projects must be prioritized and opportunities for grants and other resources are constantly evaluated to assist in addressing this area of the budget. During this process, the City will also review the status of prior capital appropriations to see if there are any remaining fund available due to project savings that could be reauthorized for another purpose.

Submission Cost and Fiscal Year Summary

The capital projects identified by departments in this year’s capital improvements plan process represent a total of \$2,211,483 of requests for 2021, and a combined total of \$45.6 million over a five-year period. Of the \$2,211,483, \$2,036,483 million are SPLOST fund requests, \$130,000 are LMIG grant requests and \$45,000 are Fire fund requests.

Projects are distributed by fund as follows:

Fund	Total	2021 Fiscal Year	2022 Fiscal Year	2023 Fiscal Year	2024 Fiscal Year	2025 Fiscal Year
Water and Sewer Fund	\$ 22,254,485	\$ 1,319,485	\$ 1,785,000	\$ 8,750,000	\$ 7,005,000	\$ 3,395,000
General Fund	21,975,998	846,998	9,900,000	4,128,000	5,226,000	1,875,000
Fire	955,000	45,000	80,000	330,000	-	500,000
	<u>\$ 45,185,483</u>	<u>\$ 2,211,483</u>	<u>\$ 11,765,000</u>	<u>\$ 13,208,000</u>	<u>\$ 12,231,000</u>	<u>\$ 5,770,000</u>

FY 2021 Capital Improvements Plan Budget

Several factors were taken into consideration when determining which projects to recommend for funding in fiscal year 2021. In addition to considerations by senior management of the City, funding considerations are directed towards projects that had received previous funding; and therefore, are ready for the next stage of development; projects that would contribute to the economic development of the City; projects that would preserve important infrastructure components of the City; projects that improve high usage assets; projects that have outside funding available to offset the costs or can be covered by user fees; and projects that have an important public safety component associated with them.

The recommended projects total \$2,211,483. The general fund totals \$846,998, the fire fund totals \$45,000 and the water and sewer fund totals \$1,319,485. The special purpose local option sales tax fund (SPLOST) provides a majority of the funding for these projects.

2021 Projects and Descriptions

Department	Project Description	Fiscal Year
Public Works - WS	Phase III W 7th St water and sewer upgrades	\$1,194,485
Public Works - WS	Well 3" piping replacement	60,000
Public Works - WS	Keller lift and manhole repairs	50,000
Public Works - Streets and sidewalks	LMIG 2021 - Lockner Ave. and pipe crossing at Walthour	348,750
Public Works - Stormwater Drainage	Richland Ave culvert replacement with box culvert	300,000
Public Works - Heavy equipment and vehicles	Replace 06 F-250 due to age and condition	30,000
Public Works - Heavy equipment and vehicles	Replace 06 F-650 dump truck due to age and condition	90,000
WWTP	Aerator Motor Backup	15,000
WWTP	WWTP Expansion	240,000
Recreation	Football Stadium	340,000
Police	4 Patrol cars	53,898
Police	20 Tasers	31,000
Fire	Pumper	600,000
Fire	Thermal imaging	15,000
Fire	PPE	30,000
		<u>\$3,398,133</u>



Capital Budget and Debt Summary

Five Year Plan	Notes	Project Description	Total Estimated Expenditure	2021 Fiscal Year	2022 Fiscal Year	2023 Fiscal Year	2024 Fiscal Year	2025 Fiscal Year
Public Works - WS		Phase III W 7th St water and sewer upgrades	\$ 1,194,485	\$1,194,485				
Public Works - WS		Well 3" piping replacement	60,000	60,000				
Public Works - WS		Keller lift and manhole repairs	50,000	50,000				
Public Works - WS		Replace pump at well 4 last replaced 2016 \$40,000	40,000		40,000			
Public Works - WS		Replace 2" galvanized water line Richland Ave with 8" main and fire hydrants	330,000		330,000			
Public Works - WS		Rehab Dressler lift station	250,000		250,000			
Public Works - WS		Rehab Wodley St lift station	250,000		250,000			
Public Works - WS		Extend 16" water from well 5 to Ft. Howard and connect to Lexington Ave. and E 4 th St	4,500,000			4,500,000		
Public Works - WS		Lisa St tank maintenance	300,000			300,000		
Public Works - WS		Rehab Reese Pines lift station	250,000			250,000		
Public Works - WS		Rehab Kates Cove lift station	300,000			300,000		
Public Works - WS		Extended 12" water main from Chimney Rd to Ft. Howard	2,500,000				2,500,000	
Public Works - WS		Rehab Madison Oaks lift station	80,000				80,000	
Public Works - WS		Rehab. Ridgewood lift station	90,000				90,000	
Public Works - WS		Replace pump at well 3 last done 2018	60,000				60,000	
Public Works - WS		Replace any remaining 2" water lines thru out city	200,000				200,000	
Public Works - WS		Last phase sewer on West side north of W 7 th to Hwy 21	800,000					800,000
Public Works - Streets and sidewalks		LMIG 2021 - Lockner Ave. and pipe crossing at Walthour	348,750	348,750				
Public Works - Streets and sidewalks		LMIG 2022 - W 9th St to city limits	400,000		400,000			
Public Works - Streets and sidewalks		LMIG 2023 - Middleground Rd Hwy 21 to W 6 th	400,000			400,000		
Public Works - Streets and sidewalks		Misc. paving repairs / sidewalks where needed	200,000			200,000		
Public Works - Streets and sidewalks		LMIG 2024 - E 4 th St from Hwy 21 to city limits and 2' shoulder on each side	450,000				450,000	
Public Works - Streets and sidewalks		Misc. paving repairs / sidewalks as needed	200,000				200,000	
Public Works - Streets and sidewalks		LMIG 2025 - Savannah Ave. and Georgia Ave from W 9 th St to end	200,000					200,000
Public Works - Streets and sidewalks		Misc. paving repairs / sidewalks as needed	200,000					200,000
Public Works - Streets and sidewalks		Georgia Avenue from W 9th to end	350,000				350,000	
Public Works - Streets and sidewalks		Savannah Avenue resurface with drainage improvements	350,000				350,000	
Public Works - Streets and sidewalks		Lisa Stree resurfacing and base, with drainage improvements	500,000				500,000	
Public Works - Streets and sidewalks		Scott Avenue resurfacing with drainage improvements	375,000				375,000	
Public Works - Streets and sidewalks		Weisenbaker Road resurfacing and base with drainage improvement	800,000				800,000	

Capital Budget and Debt Summary

Five Year Plan		Notes	Project Description	Total Estimated Expenditure	2021 Fiscal Year	2022 Fiscal Year	2023 Fiscal Year	2024 Fiscal Year	2025 Fiscal Year
Public Works - Streets and sidewalks			7th Street resurfacing and base with drainage improvements	1,000,000		1,000,000			
Public Works - Streets and sidewalks			Picket Fences alternative entrance	750,000		750,000			
Public Works - Streets and sidewalks			Sidewalks Citywide Program	500,000		100,000	100,000	100,000	200,000
Public Works - Stormwater Drainage			Richland Ave culvert replacement with box culvert	300,000	300,000				
Public Works - Stormwater Drainage			Replace piping with box culvert Middleground Rd at creek	300,000		300,000			
Public Works - Stormwater Drainage			Miscellaneous drainage	500,000		500,000			
Public Works - Heavy equipment and vehicles			Replace 06 F-250 due to age and condition	30,000	30,000				
Public Works - Heavy equipment and vehicles			Replace 06 F-650 dump truck due to age and condition	90,000	90,000				
WWTP			Waste water treatment plant expansion	10,180,000	240,000	240,000	3,300,000	4,200,000	2,200,000
WWTP			Aerator Motor Backup	15,000	15,000				
WWTP			Tractor bush hog (replacement)	75,000		75,000			
WWTP			Side by side	25,000			25,000		
WWTP			Remodel shop (reconfigure for more efficient use of space)	75,000			75,000		
WWTP			Access road to plant	35,000				35,000	
WWTP			Convert plant lighting to LED	100,000				100,000	
WWTP			Truck (replacement)	35,000					35,000
WWTP			Backhoe tractor (replacement)	100,000					100,000
WWTP			Purple Pipe Pilot Program	600,000		600,000			
Recreation			Fencing - Field 1	64,000			64,000		
Recreation			Fencing - Field 2	66,000				66,000	
Recreation			Fencing - Field 3	45,000					45,000
Recreation			Fencing - Field 4	39,000			39,000		
Recreation		3	Football Field	340,000	340,000				
Recreation			Football Field Lights	160,000		160,000			
Recreation			Recreation Facility	4,000,000	-		2,000,000	1,000,000	1,000,000
Administration		1	City Hall	4,000,000		4,000,000			

Capital Budget and Debt Summary

Five Year Plan	Department	Notes	Project Description	Total Estimated Expenditure	2021 Fiscal Year	2022 Fiscal Year	2023 Fiscal Year	2024 Fiscal Year	2025 Fiscal Year	
	Police		4 Patrol cars	53,898	53,898					
	Police		Canine - 1	15,000					15,000	
	Police		20 Tasers	31,000	31,000					
	Police		3 patrol cars (each year)	680,000		170,000	170,000	170,000	170,000	
	Police		13 radios	80,000		80,000				
	Police		Prisoner transport van	65,000		65,000				
	Police		K-9 Car	65,000			65,000			
	Police		AC Unit w/ air handler	20,000			20,000			
	Police		Outfit SWAT team	70,000			70,000			
	Police		Rebuild range with training building	175,000				175,000		
	Police		Live Scan Machine	20,000				20,000		
	Police	2	New Police and Court building and land	4,000,000			1,000,000	3,000,000		
	Police		18 MDTs	90,000					90,000	
	Fire		Chiefs Truck	-						
	Fire		Ladder truck	-						
	Fire	4	Pumpers	600,000	600,000					
	Fire		Building Improvement	500,000					500,000	
	Fire		Radios	300,000			300,000			
	Fire		Thermal imaging	15,000	15,000					
	Fire		Rescue tools	50,000		50,000				
	Fire		PPE	90,000	30,000	30,000	30,000			
			Total Expenditures	\$ 46,372,133	\$ 3,398,133	\$ 11,765,000	\$ 13,208,000	\$ 12,231,000	\$ 5,770,000	
1			The estimated cost is for land acquisition and building a new City Hall. Renovation of the current City Hall is estimated to be \$1.5 million.							
2			The estimated cost for a new police building is for land acquisition and construction cost.							
3			This project is partially funded with 2020 projects that have been determined to be unfeasible to accomplish. The total estimated cost for this project is \$340,000.							
4			The amount for 2021 is for the final amount owed if 2 pumpers are purchased. \$750,000 is funded in 2020 from SPLOST and the Fire Fund. The total estimated cost for the pumpers is \$1.2 million.							

Special Purpose Sales Tax Fund (2011 and 2016 Referendums)

Special Purpose Local Option Sales Tax (SPLOST) revenue collection must be approved by voter referendum, have a specific collection period, and can only be applied to approved projects or project categories. The SPLOST Fund collection period began in 2017 and enters its final year in 2022.

The SPLOST resolution includes provisions for revenue allocations to capital projects to the various functions of the City based upon collection thresholds. 2020 allocations are budgeted at eighty percent of projected additional SPLOST VI revenue. Tier 3 protocol dedicates \$15 million to Arena Construction. Tier 4 protocol allots \$9.3 million to diverse projects including Public Building Improvements such as the John Delaware Center Renovation and the Benton Boulevard Widening Traffic Improvement project.

The following schedules represent the amount of funds projected to be received and the amounts spent or committed to various projects through 2021. The 2016 referendum will end in 2022. If an additional referendum is not passed in 2021 by the voters of Effingham County, the City will have to explore other options since a majority of capital projects for the City have been historically funded through the SPLOST capital projects fund.

	Total	Water & Sewer/Waste water Treatment Plant	Fire	Police	Streets and Drainage	Recreation	Public Buildings
2011 Referendum							
Adjusted balance 12-31-19	\$ 949,108	\$ 836,811	\$ -	\$ -	\$ 0	\$ 112,297	\$ -
2020 Projected							
Revenues	-						
Remaining Project Budget	(616,634)	(537,354)				(79,280)	
Expenditures	(332,474)	(299,457)				(33,017)	
Adjusted balance 12-31-20	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -
<i>Note: All funds from the 2011 Referendum have been committed to various projects.</i>							

Capital Budget and Debt Summary

2016 Referendum	Total	Water & Sewer/ Wastewater Treatment Plant	Fire	Police	Streets and Drainage	Recreation	Public Build- ings
December 31, 2019	3,878,568.33	1,613,602.93	312,530.87	200,485.95	1,003,719.18	352,975.65	395,253.75
2020 Projected							
Revenues							
SPLOST	1,560,810.00	624,324.00	126,815.81	126,815.81	390,202.50	136,570.88	156,081.00
Excise Tax	-	-	-	-	-	-	-
Interest	14,500.00	5,800.00	1,178.13	1,178.13	3,625.00	1,268.75	1,450.00
Correction	-	-	-	-	-	-	-
	1,575,310.00	630,124.00	127,993.94	127,993.94	393,827.50	137,839.63	157,531.00
Expenditures - Actual	(312,495.00)	(105,365.00)	(2,080.00)	(134,264.00)	(31,944.00)	(27,442.00)	(11,400.00)
Encumbrances - Pos & Contracts	(457,535.10)	-	-	-	(457,535.10)	-	-
Remaining Project Budget	(1,602,634.85)	(355,746.00)	(393,094.77)	(231,128.85)	(299,021.23)	(293,191.00)	(30,453.00)
	(2,372,664.95)	(461,111.00)	(395,174.77)	(365,392.85)	(788,500.33)	(320,633.00)	(41,853.00)
2020 Net activity	(797,354.95)	169,013.00	(267,180.83)	(237,398.91)	(394,672.83)	(182,793.37)	115,678.00
December 31, 2020	3,081,213.38	1,782,615.93	45,350.04	(36,912.96)	609,046.35	170,182.28	510,931.75

Capital Budget and Debt Summary

	Total	Water & Sewer/ Wastewater Treatment Plant	Fire	Police	Streets and Drain- age	Recreation	Public Buildings
2021 Projected							
Revenues							
SPLOST	1,536,000.00	614,400.00	124,800.00	124,800.00	384,000.00	134,400.00	153,600.00
Excise Tax	-	-	-	-	-	-	-
Interest	14,500.00	5,800.00	1,178.13	1,178.13	3,625.00	1,268.75	1,450.00
Correction	-	-	-	-	-	-	-
	<u>1,550,500.00</u>	<u>620,200.00</u>	<u>125,978.13</u>	<u>125,978.13</u>	<u>387,625.00</u>	<u>135,668.75</u>	<u>155,050.00</u>
New projects for 2021	<u>(2,036,483.00)</u>	<u>(1,319,485.00)</u>		<u>(56,998.00)</u>	<u>(320,000.00)</u>	<u>(340,000.00)</u>	
	<u>(2,036,483.00)</u>	<u>(1,319,485.00)</u>	-	<u>(56,998.00)</u>	<u>(320,000.00)</u>	<u>(340,000.00)</u>	-
2021 Net activity	<u>(485,983.00)</u>	<u>(699,285.00)</u>	<u>125,978.13</u>	<u>68,980.13</u>	<u>67,625.00</u>	<u>(204,331.25)</u>	<u>155,050.00</u>
December 31, 2021	<u>2,595,230.38</u>	<u>1,083,330.93</u>	<u>171,328.17</u>	<u>32,067.17</u>	<u>676,671.35</u>	<u>(34,148.97)</u>	<u>665,981.75</u>

Capital Budget and Debt Summary

	Total	Water & Sewer/ Wastewater Treatment Plant	Fire	Police	Streets and Drain- age	Recreation	Public Buildings
2022 Projected							
Revenues							
SPLOST	768,000.00	307,200.00	62,400.00	62,400.00	192,000.00	67,200.00	76,800.00
Excise Tax	-	-	-	-	-	-	-
Interest	7,250.00	2,900.00	589.06	589.06	1,812.50	634.38	725.00
Correction	-	-	-	-	-	-	-
	<u>775,250.00</u>	<u>310,100.00</u>	<u>62,989.06</u>	<u>62,989.06</u>	<u>193,812.50</u>	<u>67,834.38</u>	<u>77,525.00</u>
New projects for 2022	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2022 Net activity	<u>775,250.00</u>	<u>310,100.00</u>	<u>62,989.06</u>	<u>62,989.06</u>	<u>193,812.50</u>	<u>67,834.38</u>	<u>77,525.00</u>
December 31, 2022	<u>3,370,480.38</u>	<u>1,393,430.93</u>	<u>234,317.23</u>	<u>95,056.23</u>	<u>870,483.85</u>	<u>33,685.41</u>	<u>743,506.75</u>
2016 Referendum ends in 2022 (expect 6 months of collections).							

Debt Position Analysis

Type and Purpose of Debt

The City does not have general obligation bonds (G.O.B.). The only debt paid with governmental funds is a capital lease. The City has made efforts over the years to fund projects on a pay as you go basis instead of issuing debt that will be paid with future revenues of the City. The City operates two Enterprise Funds that include a water supply operation and a wastewater treatment facility and a golf fund. The Water and Sewer Fund accounts for both the water supply operations and wastewater treatment facility. The Water and Sewer Fund has had to finance major capital improvements that require large cash outlays. Most of this debt are loans through revolving loan funds administered by Georgia Environmental Finance Authority (GEFA). The programs offered by GEFA are at competitive rates. Due to the COVID-19 emergency, GEFA has suspended loan payments from July 1 to December 31, 2020 in order to assist local governments. Interest did not accrue on this debt during this period. The City has issued Refunding Revenue Bonds (private placement) to refinance debt that had been issued to construct the wastewater treatment facility. The bonds and loans are repaid from revenues generated by the fund. The golf fund has equipment financed through 3 capital leases.

Legal Debt Margins

State statutes limit the amount of general obligation bonded debt a governmental entity may issue up to 10 percent of its total assessed valuation. The 2018 debt limitation for the City was \$564,092,880. The City has no outstanding general obligation bonded debt.

Bond Ratings

A bond rating is a measure of a city's ability to repay its debt; as such it is considered a measure of the city's overall financial strength. The city's bond rating is the primary factor in deciding the interest rate that will be paid on debt. As of December 31, 2020, the City has not had a bond rating done by a rating agency. The City has no debt requiring a bond rating.

Debt Issues

Tables on the following pages summarize outstanding debt issues and annual debt service requirements. Included are the City's obligations for the Water and Sewer Fund.

Summary of Outstanding Debt Issues

Issue	Purpose	Original Amount	Issue Date	Final Maturity	Amount Outstanding at 12/31/2020	2021 Debt Service Requirement
Water and Sewer Refunding Revenue Bonds, Series 2015	Refunded GEFA loans which were used to construct the wastewater treatment facility	\$6,150,000	6/26/2015	6/1/2028	\$ 3,775,141	\$ 554,907
GEFA Loan CW16001		1,626,202	11/1/2019	5/1/2040	1,588,950	97,707
GEFA Loan DW201609		2,540,000	5/1/2017		2,069,769	-

(1) - This loan is still in the construction phase. The permanent loan with a repayment schedule will be finalized by April 2021.

Annual Debt Service Requirements

The table below shows debt funding requirements for the City of Rincon 2021-2040. Shown are principal and interest based on outstanding debt issues. All debt is paid from Water and Sewer revenues.

**For Revenue Bonds and GEFA Loans
2021-2040
As of December 31, 2020**

Year	Revenue Bonds		GEFA Loans		Total
	Principal	Interest	Principal	Interest	
2021	465,842	89,065	68,303	29,404	652,614
2022	477,623	77,284	69,605	28,102	652,614
2023	489,701	65,206	70,932	26,775	652,614
2024	502,085	52,822	72,285	25,422	652,614
2025	514,782	40,125	73,663	24,044	652,614
2026	527,800	27,107	75,067	22,640	652,614
2027	541,147	13,760	78,498	21,209	654,614
2028	256,160	1,770	77,957	19,750	355,637
2029			79,443	18,264	97,707
2030			80,957	16,750	97,707
2031			82,501	15,206	97,707
2032			84,074	13,633	97,707
2033			85,676	12,030	97,706
2034			87,310	10,397	97,707
2035			88,974	8,733	97,707
2036			90,671	7,036	97,707
2037			92,399	5,308	97,707
2038			94,161	3,546	97,707
2039			95,956	1,751	97,707
2040			40,520	192	40,712
Construction Loan			2,069,769	-	2,069,769



Department Summaries

of Full Time Employees by Department

Department	FY 2019	FY 2020	Approved FY 2021
Administration	3	3	3
Court	1	1	1
Finance	2	2	2
Golf Course	5	4	4
Police	24	19	19
Planning & Zoning	4	3	4
Public Works	2	3	3
Recreation	3	4	4
Fire	14	11	11
Water Administration	3	3	3
Water Department	5	4	4
Sewer Department	6	5	5
WWTP	3	3	3
Total:	75	65	66



Personnel Schedule

	ADMIN	B & Z	COURT	FINANCE	FIRE	GOLF MAINT	GOLF PRO SHOP	BISTRO	POLICE	PUBLIC WORKS	RECREATION	SANITATION	SEWER	WATER	WATER ADMIN	WWTP
ACCOUNTING CLERK			33%										33%	33%		
ADMINISTRATION & FINANCE TECH	33%												33%	33%		
BUILDING INSPECTOR		33%											33%	33%		
CITY CLERK	50%												25%	25%		
CITY MANAGER	34%												33%	33%		
COURT CLERK		100%														
EQUIPMENT OPERATOR													300%			
FINANCE DIRECTOR			33%										33%	33%		
FIRE CAPTAIN				100%												
FIRE FIGHTER				100%												
FIRE LIEUTENANT				100%												
GOLF MAINTENANCE					100%											
GOLF MAINTENANCE SUPERINTENDENT					100%											
GOLF PRO SHOP SUPERVISOR						100%										
GRILL SUPERVISOR							100%									
METER READER														100%		
PERMIT TECHNICIAN	50%												25%	25%		
PLANNING & DEVELOPMENT DIRECTOR	34%												33%	33%		
POLICE CHIEF									100%							
POLICE CLERK									100%							
POLICE CORPORAL									100%							
POLICE LIEUTENANT									100%							
POLICE OFFICER									100%							
POLICE SERGEANT									100%							
PROBATION OFFICER									100%							
PUBLIC WORKS DIRECTOR								34%					33%	33%		
PUBLIC WORKS ASSISTANT DIRECTOR														100%		
PUBLIC WORKS LABORER									100%							
RECREATION COORDINATOR										100%						
RECREATION DIRECTOR										100%						
SEWER LABORER													100%			
UTILITIES CLERK				10%									30%	30%		
WWTP PLANT DIRECTOR															100%	
WWTP OPERATOR															100%	
WATER LABORER														100%		
WATER OPERATOR														100%		
ZONING & DEVELOPMENT TECH.	100%															



Departments



City Council

City Council

Department Purpose Statement

Moving ideas to projects for implementation. Good governance is essential for the success of all City functions. The guidance of the Mayor and Councilmembers provides a road map for all local government services.

Accomplishments:

- ◇ Increased fund balance
- ◇ Established TSPLIT roads list
- ◇ Annex properties into the City

Goals:

- ◇ Maintain fiscally sound financial practices and accountability
- ◇ To support and grow a vibrant economy with a diversity of businesses, organizations and services

	Actual 2019	Projected 2020	Approved 2021
Revenue Source			
General Fund	\$ 171,292	\$ 259,649	\$ 248,405
Total revenue	<u>\$ 171,292</u>	<u>\$ 259,649</u>	<u>\$ 248,405</u>
Expenditure by Type			
Personnel services	\$ 54,275	\$ 53,595	\$ 55,005
Operating expenditures	117,017	206,054	193,400
Total expenditures	<u>\$ 171,292</u>	<u>\$ 259,649</u>	<u>\$ 248,405</u>
Authorized Positions			
Mayor	1	1	1
Councilmembers	6	6	6
Total	<u>7</u>	<u>7</u>	<u>7</u>

City Administrative Services

City Administrative Services



Department Purpose Statement

The Department of City Administration includes the City Manager, City Clerk and Human Resources. The Department is responsible for the overall administration of the City of Rincon governmental operation. The mission of the Department is to ensure that residents receive the highest quality services possible within the budgetary constraints of the City. The City Manager is responsible for planning, directing, and supervising the activities of all City employees, is responsible for the proper administration of the policies and affairs of the City and is responsible for policy development and implementation. The City Manager manages and controls the functions of all City departments and performs duties and functions relative to a wide range of City programs and functions and reports to the City Council.

The Department of City Administration oversees the general administration and operations of the departments of the City of Rincon; executes the policies, directives and legislative actions of the City Council, and prepares and presents policy improvements/changes to same. The City Manager manages activities of City departments by assigning priorities and objectives to department heads and professional staff and reviews/approves management reports regarding department and administrative activities. The City Manager monitors the financial condition of the City and advises the Council of the same; estimates present and future financial needs; works and consults with Council Members and department heads concerning budget preparation; reviews and analyzes the financial position and related matters of the City; submits approved budget to City Council for review, consideration, and approval and administers and monitors operating budget.

The General Administration is responsible for staff development and motivation; provides instruction and guidance to department heads as needed; oversees and controls the planning, development, and implementation of various City systems and functions. The Department maintains effective working relationships with elected officials, representatives of local, state, and federal agencies, local civic organizations, the media and others involved with City government.

The City Clerk City manages and coordinates the activities and operations of the City Clerk's Office including preparation and recording of the activities and decisions of the City Council and maintenance of official City records; administers municipal elections; coordinates assigned activities with other divisions, departments and outside agencies; and provides highly responsible and complex administrative support to the City Manager and City Council.

City Administrative Services

Linkage to Strategic Priorities:

- ◇ *Financial accountability*
- ◇ *Public Safety*
- ◇ *Infrastructure*
- ◇ *Economic development/comprehensive development*
- ◇ *Good government*
- ◇ *Recreation*

Accomplishments & Goals:

Accomplishments for FY 2020

- ◇ *Completion of the state required Comprehensive Plan update*
- ◇ *Renovations of numerous city Buildings including the Golf course clubhouse, City Hall and the Police Department*
- ◇ *Completion of Golf Course and Fire Department Operational Audits and implementation of recommendations.*

Goals for FY 2021

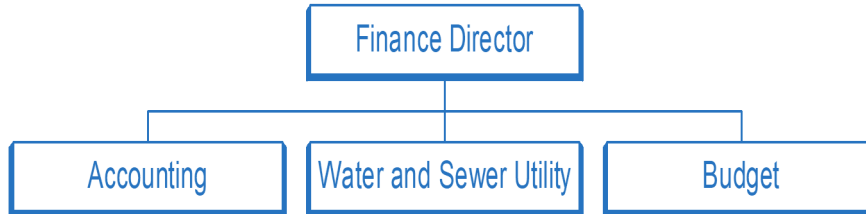
- ◇ *Plotting a strategy for the future of our Fire Department*
- ◇ *Completing the transformation of our Golf operation*
- ◇ *Hiring key permanent staff in the critical areas of Police and Finance*

City Administrative Services

Revenue Source	Actual 2019	Projected 2020	Approved 2021
General Fund	\$ 330,961	\$ 233,287	\$ 240,723
Total revenue	<u>\$ 330,961</u>	<u>\$ 233,287</u>	<u>\$ 240,723</u>
Expenditure by Type			
Personnel services	\$ 91,188	\$ 115,567	\$ 96,423
Operating expenditures	233,255	75,220	101,800
Capital expenditure	6,518	42,500	42,500
Total expenditures	<u>\$ 330,961</u>	<u>\$ 233,287</u>	<u>\$ 240,723</u>
Authorized Positions			
City Manager	1	1	1
City Clerk	1	1	1
Human Resources	1	1	1
Total	<u>3</u>	<u>3</u>	<u>3</u>

Financial Administration

Financial Administration



Department Purpose Statement

This department is headed by the Finance Director. The mission of Financial Administration is to provide superior customer and financial services with integrity for the enhancement of the City and the community.

Financial Administration is responsible for the accounting and financial reporting of all City operations. This department is responsible for assisting the City Manager in the preparation of the Budget and the Capital Improvements Program. The Department is also responsible for treasury management, payroll administration, accounts payable, revenue management, debt management and capital assets.

Linkage to Strategic Priorities:

- ◇ *Financial accountability*
- ◇ *Infrastructure*
- ◇ *Good government*

Accomplishments & Goals:

Accomplishments for FY 2020:

- ◇ *Submitted the 2019 financial report to the Georgia Department of Accounts and Audits by June 30, 2020 as required by state law.*
- ◇ *Increased vendors participating in electronic funds transfer program resulting in a reduction of checks issued.*
- ◇ *Bank reconciliations are prepared in a timely manner.*
- ◇ *Provided timely monthly reports to City Council, management and the public.*

Department Goals for FY 2021:

- ◇ *Provide oversight and direction for the financial management of the City.*
- ◇ *Create and monitor the City budget to safeguard and distribute assets as prioritized by City Council.*
- ◇ *Prepare accurate and complete financial statements for use by City Council, management and the public.*

Financial Administration

Department Goals for FY 2021 continue:

- ◇ *Submit a Comprehensive Annual Financial Report (CAFR) to Government Finance Officers Association (GFOA) with expectation to receive the Certificate of Achievement for Excellence in Financial Reporting.*
- ◇ *Improve budget process to be more informative, transparent, and user friendly.*
- ◇ *Submit 2021 Budget to GFOA with expectation to receive the Distinguished Budget Presentation Award.*
- ◇ *Implement new procedures for submitting requisitions and issuing purchase orders.*
- ◇ *Complete the implementation of the City's pooled cash system.*



Financial Administration

	Actual 2019	Projected 2020	Approved 2021
Revenue Source			
General Fund	\$ 130,655	\$ 183,198	\$ 141,016
Water and Sewer Fund	255,663	292,879	311,076
Total revenue	\$ 386,318	\$ 476,077	\$ 452,092
Expenditure by Type			
Personnel services	\$ 206,626	\$ 203,865	\$ 205,292
Operating expenditures	179,505	268,212	231,300
Capital expenditure	187	4,000	15,500
Total expenditures	\$ 386,318	\$ 476,077	\$ 452,092
Expenditure by Division			
Financial administration	\$ 130,656	\$ 183,198	\$ 141,016
Water and sewer administration	255,662	292,879	311,076
Total expenditures	\$ 386,318	\$ 476,077	\$ 452,092
Authorized Positions			
Finance Director	1	1	1
Accounting Clerk	1	1	1
Water Administration	3	3	3
Total	5	5	5

Planning & Development Operations

Planning & Development Operations



Department Purpose Statement

The Planning & Development Services for the City of Rincon is primarily responsible for all community and economic development functions of the City as well as project management. The department is also responsible for all planning activities involving the City, providing Code Enforcement, and issuing Occupation Tax Certificates and Alcoholic Beverage Licenses.

The economic development function of the department concentrates on providing excellent customer service for all economic development projects and land use permits issued within the City's boundaries and for those properties wishing to annex into the City's jurisdiction. Essential tasks of the City Planner include managing land use projects from concept to completion, providing project management services between the customer and the citywide Development Team, and overseeing capital projects. This department is committed to working with staff, developers, citizens, and economic development professionals to ensure that the City of Rincon is an excellent place to do business! This team also reviews and issues permits and approvals independent of building permit projects. We work with other City departments in the review of permits and license applications, as well as providing one stop permitting services for the customer.

The community development function of the department provides services in grant applications, management, and project delivery. Community Development also works to bring additional amenities and quality of life attributes to economic development and planning functions of the department, particularly through ordinance and policy recommendations that achieve the vision of the economic development and planning goals of the City of Rincon.

The planning function of the department refers to a variety of short- and long-range planning, strategic planning activities, and associated implementation services engaged in by the department. We are charged with ensuring that the city fulfills the requirements of all federal, state, and regional mandates regarding long range planning and implementation.

Linkage to Strategic Priorities:

- ◇ *Infrastructure*
- ◇ *Economic development/comprehensive development*

Planning & Development Operations

Accomplishments & Goals:

Accomplishments for FY 2020:

- ◇ *Obtained and Implemented \$18,500 Coastal Incentive Grant to implement storm water utility fee*
- ◇ *Annexed three properties*
- ◇ *Processed 23.7 ERU's and 143 permits*

Departments Goals for FY 2021:

- ◇ *Coordinate revision and update of Rincon Zoning Ordinance and Land Use Map*
- ◇ *Annex properties into the City of Rincon*
- ◇ *Increase digitization of records and permitting as appropriate to improve efficiency*
- ◇ *Work to streamline code enforcement processes and procedures to better serve the citizens in an efficient manner*
- ◇ *Seek out and apply for grant opportunities to serve the needs of the Department and City and provide assistance to other departments as needed*
- ◇ *Monitor land use and economic developments trends to keep the City informed of opportunities to better position itself for the future and provide guidance as needed.*

Department Objectives:

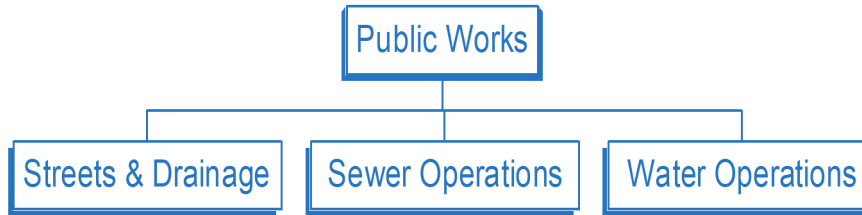
- To provide courteous, timely and accessible customer service to customers and applicants to positively represent the City of Rincon in economic and community development opportunities, encourage needed development, and provide timely and consistent permitting processes.*
- To manage and/or participate in all long term and strategic planning involving or impacting the City of Rincon: including land use, economic development, infrastructure, and service provision plans and to aid in providing coordinated service delivery; growth; operations, etc.*
- Provide consistency in interpretation and application of development ordinances and in permitting processes.*
- To ensure City compliance with all federal, state, and regional planning activities and mandates.*
- To manage and/or participate in all long term and strategic planning involving or impacting the City of Rincon: including land use, economic development, infrastructure, and service provision plans and to aid in providing coordinated service delivery; growth; operations, etc.*
- To manage land use development and administer the Rincon Zoning and Subdivision Ordinances.*
- To continue to monitor current and long-term land use and economic development needs; including residential and commercial and identify and recommend appropriate methods of meeting those needs within the City of Rincon.*
- To manage building permit projects & the City's "One Stop Shop" permitting activities.*

Planning & Development Operations

	Actual 2019	Projected 2020	Approved 2021
Revenue Source			
General Fund	\$ 266,980	\$ 238,105	\$ 272,645
Total revenue	<u>\$ 266,980</u>	<u>\$ 238,105</u>	<u>\$ 272,645</u>
Expenditure by Type			
Personnel services	\$ 127,039	\$ 116,165	\$ 129,595
Operating expenditures	139,941	121,940	143,050
Capital expenditure	-	-	-
Total expenditures	<u>\$ 266,980</u>	<u>\$ 238,105</u>	<u>\$ 272,645</u>
Authorized Positions			
Planning and Zoning Director	1	1	1
Planning Technician	1	1	1
Inspector and Code Enforcement	1	1	1
Permit Technician	1	0	1
Total	<u>4</u>	<u>3</u>	<u>4</u>

Public Works

Public Works



Department Purpose Statement

Public Works provides community services enhancing the quality of life for the citizens of Rincon while protecting the environment by ensuring safe and clean neighborhoods and public places. The Public Works 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 and healthy and environmentally sound manner in a community they can be proud of .

The services within Public Works that accounts for General fund includes streets and drainage. Solid waste pickup and removal is contracted out to a private firm and is managed through the Public Works Department.



Linkage to Strategic Priorities:

- ◇ *Infrastructure*
- ◇ *Economic development/comprehensive development*

Public Works

Accomplishments & Goals:

Accomplishments for FY 2020:

- ◇ *W. 7th Street water and sewer upgrades*
- ◇ *Lexington Ave. LMIG and box culvert installation*
- ◇ *Purchase new 2020 F-150 for Utilities Director*
- ◇ *E. 9th Street lift station upgrades*
- ◇ *E. 9th Street box culvert installation*
- ◇ *Omni Tracks water and sewer extensions*
- ◇ *E. Townepark lift station and Hwy 21 lift station upgrades for Omni Tracks*
- ◇ *Hwy 21 N. tank and lower Floridian well #5 on line*

Goals for FY 2021:

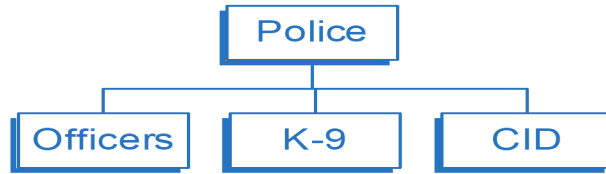
- ◇ *Maintain and inspect the City's streets and traffic control devices by continually sweeping, repairing and improving the city's public streets and rights-of-way*
- ◇ *Maintain the City's storm water system by performing routine inspections and repairing the watershed system*
- ◇ *Efficiently maintain facilities, vehicles and equipment*
- ◇ *Operate in a professional manner and stay within the approved FY 2020 budget while promoting safety*
- ◇ *Ensure that City and State Ordinances and Specifications are observed*
- ◇ *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 the City's infrastructure*

Public Works

Revenue Source	Actual 2019	Projected 2020	Approved 2021
General fund	\$ 596,768	\$ 596,790	\$ 635,037
Water and sewer fund	2,067,206	3,711,299	1,523,569
Total revenue	<u><u>\$2,663,974</u></u>	<u><u>\$4,308,089</u></u>	<u><u>\$2,158,606</u></u>
Expenditure by Type			
Personnel services	\$ 772,758	\$ 970,295	\$ 977,295
Operating expenditures	1,224,299	800,031	910,811
Capital expenditure	666,917	2,537,763	270,500
Total expenditures	<u><u>\$2,663,974</u></u>	<u><u>\$4,308,089</u></u>	<u><u>\$2,158,606</u></u>
Expenditure by Division			
Streets and drainage	\$ 465,483	\$ 449,790	\$ 485,037
Street Lights	131,285	147,000	150,000
Water operations	1,242,661	2,273,602	762,774
Sewer operations	824,565	1,437,697	760,795
Total expenditures	<u><u>\$2,663,994</u></u>	<u><u>\$4,308,089</u></u>	<u><u>\$2,158,606</u></u>
Authorized Positions			
Public Works Director	1	1	1
Assistant P.W. Director	1	1	1
Public Works Laborer	2	1	1
Water Laborers	4	4	4
Sewer Laborers	5	5	5
Total	<u><u>13</u></u>	<u><u>12</u></u>	<u><u>12</u></u>

Police

Police



Department Purpose Statement

The Rincon Police Department is comprised of two divisions. The Administrative Division is responsible for records, training, Municipal Court Probation, GCIC operation, property / evidence handling, and the police clerk. The Patrol Division is responsible for all uniformed patrol and traffic operations, criminal investigations and K-9. The department operates twenty-four hours per day, seven days per week to provided full service law enforcement support under a community oriented policing philosophy.

The Rincon Police Department is a dedicated and diverse group of professionals who are committed to the community we serve by providing a safe and desirable place to live, work or visit. Our mission is to partner with the community to solve problems and improve public safety in a manner that is fair, impartial, transparent, and consistent.

Linkage to Strategic Priorities:

- ◇ *Public Safety*
- ◇ *Good government*



Police

Accomplishments & Goals:

Accomplishments for FY 2020:

- ◇ *Stabilizing and properly staffing patrol, CID, and Canine units.*
Our management team has stabilized the turnover in the department having only one employee leave over the course of the year. The units are still not properly staffed due to complications of COVID-19 and positions being frozen.
- ◇ *Developing a successful fleet maintenance program and reducing cost.*
Our management team has tremendously reduced expenditures for vehicle maintenance while also reducing breakdown frequency.
- ◇ *Reviewing, implementing, and updating policy.*
Our management team has been able to focus on and successfully implement multiple policies. This is still a work in progress.
- ◇ *Strengthen partnerships with the community.*
Our management team has expanded Coffee With a Cop to a county wide event by incorporating locations in Springfield and Guyton as well. We have also began working on a Citizens Police Academy.

Department Goals for FY 2021:

- ◇ *Implement and host a Citizens Police Academy*
- ◇ *Replace old equipment such as Tasers, Radios, Body Cameras, and weapons.*
- ◇ *Continue with maintaining our fleet by purchasing a minimum of four new vehicles and rotating more old ones off the road.*

Police

Revenue Source	Actual 2019	Projected 2020	Approved 2021
General Fund	\$ 1,548,194	\$ 1,579,081	\$ 1,787,926
Total revenue	<u>\$ 1,548,194</u>	<u>\$ 1,579,081</u>	<u>\$ 1,787,926</u>
Expenditure by Type			
Personnel services	\$ 1,233,998	\$ 1,286,131	\$ 1,480,676
Operating expenditures	299,501	247,700	278,750
Capital expenditure	14,695	45,250	28,500
Total expenditures	<u>\$ 1,548,194</u>	<u>\$ 1,579,081</u>	<u>\$ 1,787,926</u>
Authorized Positions			
Chief of Police	1	1	1
Lieutenant	1	1	1
Sergeant	1	1	1
Detectives	3	3	3
Corporal	5	5	5
Officers	8	8	8
Total	<u>19</u>	<u>19</u>	<u>19</u>

Recreation

Recreation

Recreation

Department Purpose Statement

The Rincon Recreation Department oversees the operation and maintenance of all parks within City of Rincon, including: Macomber Call Park, Veteran’s Park, Peter J. Giles Park , Patriot’s Park, and the Vernon Hinley Center. The Recreation Department is also responsible for the managing the city’s Recreation programs.

The Rincon Recreation Department wants to enhance the quality of life by providing safe well maintained parks and public places; preserving open space and historic resources and to provide the best quality program and activities for the community that are safe, competitive and educational. Programs that create, promote and enhance a healthy lifestyle, as well as encouraging good sportsmanship, teamwork and fair play.

The department also oversees programs offered by the Senior Citizen Center which has its own operation budget.

Linkage to Strategic Priorities:

- ◇ Infrastructure
- ◇ Good government
- ◇ Recreation

Accomplishments & Goals:

Accomplishments for FY 2020:

- ◇ Filled positions to operate department
- ◇ Concession revenues were up by almost \$10,000
- ◇ Field rentals up

Goals for FY 2021:

- ◇ Completion of all recreational SPLOST projects for 2021
- ◇ To develop a travel foot ball program for the program growth
- ◇ To introduce at least three new programs for adults: pickle ball league, cornhole league and dart league
- ◇ To Bring in a rodeo or monster truck show event that will generate additional revenues
- ◇ Have each staff member to complete a certification in GRPA

Recreation

	<u>Actual 2019</u>	<u>Projected 2020</u>	<u>Approved 2021</u>
Revenue Source			
General Fund	\$ 561,435	\$ 529,726	\$ 622,251
Total revenue	<u>\$ 561,435</u>	<u>\$ 529,726</u>	<u>\$ 622,251</u>
Expenditure by Type			
Personnel services	\$ 275,097	\$ 302,816	\$ 337,501
Operating expenditures	286,338	226,910	284,750
Capital expenditure	-	-	-
Total expenditures	<u>\$ 561,435</u>	<u>\$ 529,726</u>	<u>\$ 622,251</u>
Authorized Positions			
Recreation Director	1	1	1
Recreation Coordinator	3	3	3
Total	<u>4</u>	<u>4</u>	<u>4</u>



Fire

Fire



Department Purpose Statement

The department is made up of four stations. The department offers a full range of emergency medical response, fire suppression, vehicle and technical rescue and fire safety education. The department operates 3 shifts with each shift working 24-hour period providing the community with 24/7-365 days per year coverage. The Captain and Mechanic are also State certified firefighters that work 0800-1700 Monday through Friday.

Our four current station locations are equipped with two staffed pumpers and two volunteer pumpers, 1 reserve pumper, 1 ladder, four rescues and one 3500 gallon tender. All units are dispatched by Effingham County 911 center which has enhanced 9-1-1 telephone system. The department is actively involved in fire prevention. In addition the department presents fire safety programs to hundreds of school children throughout the Rincon Fire protection District.

The City of Rincon Fire Department's Mission is to protect the lives and property of the citizens of our city and surrounding communities that we serve through fire suppression, fire prevention, and first responder emergency medical services. We accomplish this mission with unprecedented customer service, community outreach, and strive to produce the highest quality firefighters with our dedication to training and professionalism through our core values of integrity, compassion, and dedication.

Linkage to Strategic Priorities:

- ◇ *Public Safety*
- ◇ *Good government*



Fire

Accomplishments & Goals:

Accomplishments for FY 2020 :

- ◇ *Designing & Replacing one engine and equipment*
- ◇ *New breathing air compressor*
- ◇ *Absorbed a call volume of over 1% without further response being required*
- ◇ *Passed audit by Standards and training for department personnel*

Goals for FY 2021:

- ◇ *Take deliver and place in service 1 new engine*
- ◇ *Purchasing radios to replace and upgrade*

Department Objectives

Continue to stress fire prevention through annual pre-fire planning of businesses.

Continue to stress fire prevention through visits to the public schools, daycare facilities and businesses in the city and fire protection district that we serve.

Continue to properly train firefighters to stress safety in their work.

Continue to pursue grants and develop additional funding strategies as an alternative source of funding for needed capital items.

Develop and implement additional funding strategies to protect the department from material financial loss.

Improve the staffing levels of the fire department to provide the safest most efficient level of operations within a growing city.

Begin implementation processes and programs in an effort to maintain ISO Class 3 Rating.

Develop a plan to reduce to a Class 2.

Provide a professional, safe, and efficient emergency response while expanding the department.

Expand/and/or fully utilizes technology to enhance the efficiency of the fire department operation.

Fire

	Actual 2019	Projected 2020	Approved 2021
Revenue Source			
Fire fund	\$ 813,431	\$ 1,095,787	\$ 1,095,626
Total revenue	<u>813,431</u>	<u>1,095,787</u>	<u>1,095,626</u>
Expenditure by Type			
Personnel services	641,171	793,995	817,326
Operating expenditures	172,080	190,792	212,300
Capital expenditure	180	111,000	66,000
Total expenditures	<u>\$ 813,431</u>	<u>\$ 1,095,787</u>	<u>\$ 1,095,626</u>
Authorized Positions			
Captain	1	1	1
Fire Lieutenant	0	0	0
Firefighters	13	10	10
Total	<u>14</u>	<u>11</u>	<u>11</u>

Waste Water Treatment

Waste Water Treatment

Waste Water Treatment

Department Purpose Statement

The basic function of wastewater treatment is to speed up the natural processes by which water is purified.

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.

The mission of the Wastewater Treatment Plant Department is to protect the citizens, the interests of Rincon, 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.

Linkage to Strategic Priorities:

- ◇ *Infrastructure*
- ◇ *Good government*



Waste Water Treatment

Accomplishments & Goals:

Accomplishments for FY 2020 :

- ◇ *Internal reuse pumps and piping have been installed*
- ◇ *We applied for and were issued a new NPDES permit*
- ◇ *We are under budget on chemical usage*

Goals for FY 2021:

- ◇ *100% compliance with new NPDER permit*
- ◇ *0 accidents for the year*
- ◇ *Operate within approved budget*
- ◇ *Train and educate staff*
- ◇ *Begin planning process for plant expansion*

	Actual 2019	Projected 2020	Approved 2021
Revenue Source			
Water and sewer fund	\$ 1,127,376	\$ 584,345	\$ 574,960
Total revenue	<u>\$ 1,127,376</u>	<u>\$ 584,345</u>	<u>\$ 574,960</u>
Expenditure by Type			
Personnel services	\$ 158,152	\$ 216,004	\$ 211,510
Operating expenditures	969,224	338,341	333,450
Capital expenditure		30,000	30,000
Total expenditures	<u>\$ 1,127,376</u>	<u>\$ 584,345</u>	<u>\$ 574,960</u>
Authorized Positions			
WWTP Director	1	1	1
Lab Analyst	1	1	1
WWTP Operator	1	1	1
Total	<u>3</u>	<u>3</u>	<u>3</u>

Golf

Golf

Golf Operations

Department Purpose Statement

The basic function of the Lost Plantation Golf Course is to provide a welcoming and safe environment to our members and guests. Lost Plantation Golf Club offers many benefits to the residents of Rincon and beyond. Players enjoy a lush, well-manicured course, and dine at the fully renovated Fairway Bistro restaurant. The course also displaces reclaimed water and limits the environmental impact of the City's waste water facility, in turn saving the course from financing irrigation.

Lost Plantation Golf Club's mission is to provide members with an exceptional golfing experience, build community relationships between the City of Rincon and business, industry and education, and host unique fundraising tournaments for charities, schools and organizations. The Club services as an educational forum for youth who wish to expand their golf game under the direction of a PGA Pro.

Linkage to Strategic Priorities:

- ◇ *Recreation*



Golf

Accomplishments & Goals:

Accomplishments for FY 2020 :

- ◇ *LPGC hosted golf tournaments for local civic groups as well as member-specific tournaments, increasing course play and membership value*
- ◇ *LPGC completed a total renovation of the clubhouse including the pro shop, conference room and newly expanded dining room for the Fairway Bistro*
- ◇ *LPGC restructured internal procedures and trained staff to provide more streamlined service to its members and revenue reporting to the City of Rincon*

Goals for FY 2021:

- ◇ *LPGC plans to increase membership by 25%, from 85 current members to a minimum of 107 members.*
- ◇ *LPGC plans to host a minimum of eight profit-rendering tournaments, including a first-ever invitational tournament, with minimum tournament profits of \$12,0000*
- ◇ *LPGC plans to continue supporting local businesses by offering affordable sponsorship opportunities marketed to the 1,000+ players on the course each month*
- ◇ *LPGC plans to invest in course maintenance equipment and increase fertilizer to improve the grasses on all 18 holes and the driving range*
- ◇ *LPGC plans to value its members by hosting members-only functions, continued discounted play and purchases, and increased online communication of events and champions*

Golf

	Actual 2019	Projected 2020	Approved 2021
Resources			
Lost Planation golf course	\$ 622,823	\$ 635,700	\$ 560,000
Water and sewer fund	56,894	56,894	56,894
General fund	-	-	102,179
Total Resources	<u>\$ 679,717</u>	<u>\$ 692,594</u>	<u>\$ 719,073</u>
Expenditure by Type			
Personnel services	358,959	390,476	320,902
Operating expenditures	319,243	273,048	398,171
Capital expenditure	1,515	29,070	-
Debt service	-	-	-
Total expenditures	<u>\$ 679,717</u>	<u>\$ 692,594</u>	<u>\$ 719,073</u>
Expenditure by Division			
Pro Shop	245,546	239,844	328,271
Maintenance	280,780	259,907	372,199
Fairway Bistro	153,391	192,843	18,603
Total expenditures	<u>\$ 679,717</u>	<u>\$ 692,594</u>	<u>\$ 719,073</u>
Authorized Positions			
Pro Manager	0	0	1
Maintenance Workers	4	3	3
Fairway Bistro Supervisor	0	1	0
Total	<u>4</u>	<u>4</u>	<u>4</u>



Glossary



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 issued.

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 that 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.

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 equal planned expenditures.

BUDGET

An annual financial plan embodying estimated expenditures for providing services and the approved 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 Rincon 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 approved 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 of 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.

ENCUMBRANCE

A contingent liability, contract, purchase order, payroll commitment, tax payable, or legal penalty that is chargeable to an account. It ceases to be an encumbrance when paid-out or when the actual liability amount is determined and recorded as an expense.

ENTERPRISE FUND

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

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.

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 nature 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 premiums, disability insurance, life insurance, worker's compensation, unemployment taxes, and retirement contributions made on behalf of the City employees.

FULL-TIME POSITION

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

FUND

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

FUND BALANCE

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

FUND EQUITY

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

GAAP

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

GEFA

Georgia Environmental Facilities Authority

GENERAL FUND

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

GFOA

Government Finance Officers Association

GOAL

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

GOVERNMENTAL FUND

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

GRANT

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

INFRASTRUCTUR

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, a line-item budget represents a “shopping list” approach to allocation problems. This approach is believed to express official and citizen interest in the values of economy and control. Also known as traditional budgeting.

LONG-TERM DEBT

Debt with a maturity date of more than one year after the date of issuance.

LOST

Local Option Sales Tax

MPC

Metropolitan Planning Commission

MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

Proprietary fund income that is not derived from the basic operations of such enterprises.

OBJECT CODE

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

OBJECTIVE

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

OPERATING BUDGET

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

OPERATING COSTS

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

OPERATING TRANSFER

Legally authorized inter-fund transfers from a fund receiving revenue to the fund that incurs the 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.

ORGANIZATIONAL CHART

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

PART-TIME

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

PERSONNEL COSTS

All costs directly associated with employee, including salaries and fringe benefits

PROFESSIONAL SERVICES

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

RESERVE

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

REVENUE

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

SALARIES & BENEFITS

The costs 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.



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