

City of Rincon, Georgia

Fiscal Year 2025

Approved Operating & Capital Budget



Fiscal Year 2025 Budget

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City Manager's Budget Message and Highlights

Dear Council, Citizens and Personnel of Rincon,

It is a pleasure to present the Fiscal Year 2025 Budget as a document that will be utilized to guide the growth and success of Rincon in 2025.

The budget is the means by which we can most effectively plan for fiscal operations, identify the services the city provides and allocate the funding necessary for those services while ensuring resources are managed responsibly. The budget is also the tool through which we communicate the City's priorities, maintain transparency, and demonstrate fiscal stewardship.

When considering the City's growth and demand for service levels, there are several priorities Rincon will address in 2025.

Maintaining Service Levels

As Rincon's population, retail and commercial sectors grow, greater demand is placed upon services. One way the city ensures existing services are maintained during this growth is through additional personnel and equipment. The 2025 budget provides for the addition of two new Police Officers, conversion of two part-time positions to full-time, and also a new Assistant Recreation Director. Additionally, contracted services are evaluated as an economical means to address growth. In 2025, the Probation function will be fulfilled by Judicial Alternatives of Georgia rather than in-house.

Maintaining Competitive Fee Structures

Rincon takes great pride in providing services at rates that are comparable to neighboring cities and counties. In 2025, certain fees will be increased to provide for a growing community but will remain competitive. Examples of the fees that will be increased are Fire Fees, Water and Sewer Fees, and Sanitation Fees, among others. By adopting this budget, the Council hereby approves the City's new fee structure as seen in exhibit A of the budget.

Investing in Capital Assets and Infrastructure

As Rincon continues to grow, investments must be made in the City's infrastructure. There are numerous capital needs in 2025 and beyond. Chief among them are the water line extension, 7th Street improvements and replacement of antiquated fire apparatus. The City shall utilize the Special Purpose Local Option Sales Taxes as well as revenues from increased fees noted above to provide for these investments.

Adopting a New Compensation Structure

In 2023, the City contracted with a consulting firm to revise the compensation and classification of each of the City's positions so that Rincon is in line with current employment cost indices for state and local government personnel. The study was completed in 2024 and indicated the City's compensation structure lagged by approximately \$172,000. Therefore, the 2025 budget reflects the proposed increases according to the fair market rates in the study and contributes to the overall increase in personnel and benefits noted in the fund expenditures.

Additionally, a new House Bill requires Cities to purchase insurance that provides PTSD benefits for First Responders. Further, the 2025 budget anticipates a 16% increase in health insurance premiums and a 0.5% increase in retirement contributions. When combined, each of these caused

an overall increase in personnel and benefits costs. As the General Fund is the City's primary operating fund and the one through which most employees are compensated, it absorbed the majority of the increase.

In summary, I believe our attention to these priorities will continue to move Rincon forward and will enable Rincon to maintain its strong financial position as we grow and evolve. Through them, we will ensure Rincon continues to be a community that is a great place to live, work, and call home.

Respectfully submitted,

Robert Byrd
City Manager

FISCAL YEAR 2025 FUND SNAPSHOTS

GOVERNMENTAL FUNDS

Fund Name	Budgeted Revenues	Budgeted Expenditures	Projected Surplus or (Deficit)
General Fund	\$8,686,185	\$8,599,266	\$86,919
Police Condemned Fund	30,000	30,000	0
Fire Fund	1,680,400	1,492,852	187,548
ARPA Fund	3,869,174	3,869,174	0
Hotel Motel Tax Fund	18,200	18,200	0
SPLOST 2018 Fund	160,000	825,000	(\$665,000)
SPLOST 2022 Fund	2,516,000	3,922,000	(\$1,406,000)
T-SPLOST Fund	2,580,000	900,000	1,680,000
Total	\$19,539,959	\$19,656,492	(\$116,533)

PROPRIETARY FUNDS

Fund Name	Budgeted Revenues	Budgeted Expenditures	Projected Surplus or (Deficit)
Water Impact Fund	\$138,720	\$138,429	\$291
Water Operations Fund	2,739,000	2,669,395	69,605
Sewer Operations Fund	2,710,000	2,657,183	52,817
Sewer Impact Fund	97,900	97,708	192
Sanitation Fund	906,000	813,120	92,880
Stormwater Fund	156,240	25,000	131,240
Golf Fund	1,653,550	1,287,955	365,595
Total	\$8,401,410	\$7,688,790	\$712,620

TOTAL FUNDS

Fund Type	Budgeted Revenues	Budgeted Expenditures	Projected Surplus or (Deficit)
Governmental	\$19,539,959	\$19,656,492	(\$116,533)
Proprietary	8,401,410	7,688,790	712,620
Total	\$27,941,369	\$27,345,282	\$596,087

GOVERNMENTAL FUNDS

Fund Type Description

Governmental funds are where most governmental functions such as general administration, judicial, public safety, public works, transportation, health and welfare and culture and recreation are financed. There are several types of governmental funds such the General fund, Special Revenue funds, Capital Projects funds, Debt Service funds and Permanent funds. Rincon currently has all but Debt Service and Permanent funds.

GENERAL FUND

Fund Description

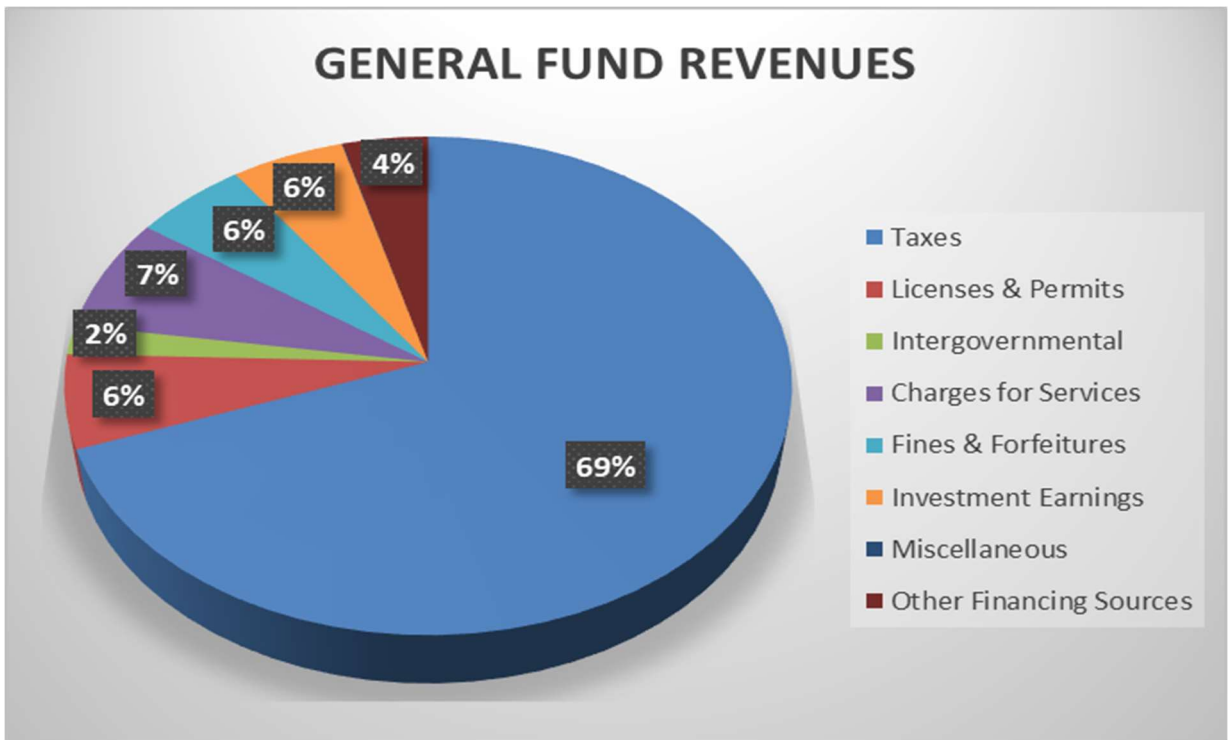
The General Fund is the primary operating fund for all City revenues and expenditures that are not accounted for in other funds. The City's General Fund supports services that benefit everyone Citywide including court and police services, public works, elections, recreation, and community services. The General Fund is supported by revenues derived from Local Option Sales Taxes and other taxes, licenses and permits, charges for services, fines and forfeitures, intergovernmental and other miscellaneous revenues.

Overview of 2025 Budgetary Changes

Several new departments were created this year for greater transparency in general governmental administration. Whereas employees and associated benefits and expenditures were once budgeted under the City Administration department, these expenditures are now budgeted from their own departments, such as Human Resources, Information Technology, and Governmental Buildings and Facilities. Additionally, the Clerk to Council is now budgeted from City Council rather than City Administration. Finally, Special Events is separate from Recreation, and Beautification is separate from City Council.

Similarly, expenditures such as utilities, building maintenance, banking and merchant fees, software and computer licenses, and acquisition of computers and equipment which once spanned multiple departments are now combined and budgeted under the most appropriate individual department. For example, all banking and merchant fees are now budgeted under Finance. This change was made for two primary reasons; 1) So the City may benefit from efficiencies in budgeting and accounting, and 2) So that the "owning department" may take a closer look at overall costs to the city which may be better managed and negotiated by one department than many.

SUMMARY OF REVENUES BY TYPE



Revenue	FY 2024 Budget	FY 2025 Budget	% Change
Taxes	\$5,306,500	\$6,030,000	13.63%
Licenses & Permits	807,200	527,800	-34.61
Intergovernmental	136,893	165,000	20.53
Charges for Services	681,460	637,000	-6.52
Fines & Forfeitures	383,925	481,500	25.42
Investment Earnings	40,800	480,000	1,076.47
Contributions & Donations	1,500	0	-100.00
Miscellaneous	4,500	4,000	-11.11
Other Financing Sources	607,500	360,885	-40.60
Total	\$7,970,278	\$8,686,185	8.98%

GENERAL FUND REVENUE DETAIL

Taxes

Account Number	Account Name	FY 2024 Budget	FY 2025 Budget
100-311340	Intangible Tax	\$70,000	\$83,000
100-311370	TAVT – Motor Vehicle Tax	250,000	300,000
100-311600	Transfer Tax – Real Estate	27,500	18,000
100-311700	Franchise Fee	675,000	810,000
100-313100	Local Option Sales Tax	2,800,000	3,225,000
100-314100	Hotel / Motel Tax	16,500	0
100-314200	Beer & Wine Tax	185,000	195,000
100-314300	Liquor by the Drink Tax	40,000	42,000
100-314500	Energy Excise Tax	100,000	115,000
100-316100	Business Occupation Tax	110,000	115,000
100-316150	Insurance Occupation Tax	32,500	27,000
100-316200	Insurance Premium Tax	1,000,000	1,100,000
Total Taxes		\$5,306,500	\$6,030,000

Licenses & Permits

Account Number	Account Name	FY 2024 Budget	FY 2025 Budget
100-321110	Beer & Wine License	\$15,000	\$25,000
100-321910	Beer & Wine Pouring License	7,000	15,000
100-322210	Planning & Zoning Fees	17,500	25,000
100-322211	Land Development Permits	200,000	105,000
100-322222	Mobile Home Permits	0	1,000
100-322223	Record Plats	0	1,000
100-322230	Sign Permits	3,200	4,000
100-322990	Miscellaneous Permits	45,000	30,000
100-323130	Plumbing Permits	57,500	25,000
100-323140	Electrical Permits	90,000	45,000
100-323185	Mechanical Permits	50,000	25,000
100-323220	Building Permits	200,000	125,000
100-323910	Capital Cost Recovery Fee	100,000	100,000
100-323920	Project Development	20,000	0
100-323930	Re-inspection Fees	1,000	1,000
100-324500	Penalties & Interest	1,000	800
Total Licenses & Permits		\$807,200	\$527,800

Intergovernmental

Account Number	Account Name	FY 2024 Budget	FY 2025 Budget
100-331200	FEMA & GEMA	\$0	\$10,000
100-334120	Local Maintenance Improvement Grant	136,893	155,000
Total Intergovernmental		\$136,893	\$165,000

Charges for Services

Account Number	Account Name	FY 2024 Budget	FY 2025 Budget
100-341102	Police – Miscellaneous	500	15,000
100-341515	Open Records Fees	2,000	2,500
100-341990	Returned Check Fee	100	0
100-342100	Special Police Services	0	112,500
100-342143	Crime Lab Fee	360	0
100-342145	Criminal History Reports	2,500	2,500
100-344271	Insurance Reimbursement	175,000	175,000
100-345220	Tournament Fees	1,500	0
100-347905	Recreation Fees	100,000	90,000
100-347906	Rodeo	65,000	65,000
100-347907	Concessions	65,000	60,000
100-347908	Fair	150,000	95,000
100-347910	Freedom Rings	2,500	2,500
100-347913	Billboard Leases	10,000	10,000
100-347917	Rental Fees	100,000	0
100-347931	Rental – Hinely Building	3,500	3,500
100-347933	Rental – Macomber Building	3,500	3,500
Total Charges for Services		\$681,460	\$637,000

Fines and Forfeitures

Account Number	Account Name	FY 2024 Budget	FY 2025 Budget
100-341100	Contempt Charges	\$1,300	\$1,000
100-341111	City of Rincon Court Fees	200,000	400,000
100-341510	Technology Fee	10,000	8,500
100-342110	Fines – Administrative	18,000	15,000
100-342121	Jail Fees	9,200	3,000
100-342122	Peace Officers' Annuity & Benefit	10,000	0
100-342123	Drug Abuse Treatment Fund	500	0
100-342140	Local Victim Witness Fund	4,500	0
100-342142	Pre Trial-Diversion Fee	2,000	3,000
100-342144	Brain & Spinal Injury Trust Fund	400	0

100-342165	Police Condemned Funds	50,000	0
100-342170	POPIDF – A	25,000	0
100-342175	POPIDF - B	9,000	0
100-342710	GCVA Probation Fees	2,700	0
100-342715	Probation Fees	40,000	50,000
100-342905	Drivers Education & Training	575	0
100-342930	Restitution	750	1,000
Total Fines and Forfeitures		\$383,925	\$481,500

Investment Earnings

Account Number	Account Name	FY 2024 Budget	FY 2025 Budget
100-361010	Interest	\$40,000	\$480,000
100-361020	Interest – Condemned Funds	400	0
100-361025	Interest – Forfeitures Pending	400	0
Total Investment Earnings		\$40,800	\$480,000

Contributions and Donations

Account Number	Account Name	FY 2024 Budget	FY 2025 Budget
100-371011	Donations - Police	\$1,500	\$0
Total Contributions & Donations		\$1,500	\$0

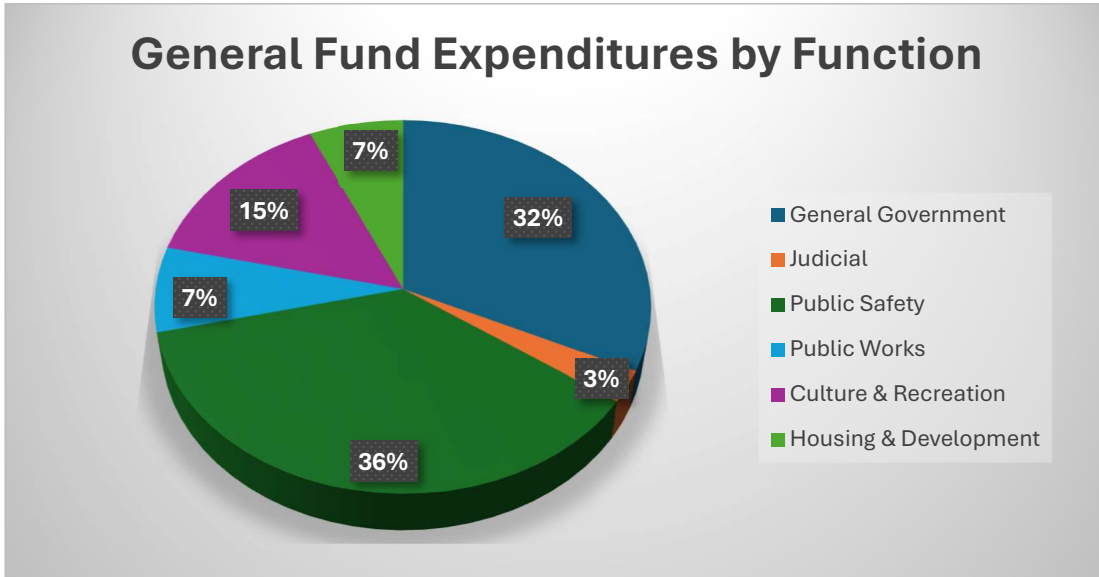
Miscellaneous Revenues

Account Number	Account Name	FY 2024 Budget	FY 2025 Budget
100-389110	Miscellaneous	\$2,000	\$0
100-389120	Scrap Metal	2,500	4,000
Total Miscellaneous		\$4,500	\$4,000

Other Financing Sources

Account Number	Account Name	FY 2024 Budget	FY 2025 Budget
100-391216	Transfer in – Fire fund	\$0	\$22,020
100-391505	Transfer in – Water fund	300,000	143,280
100-391506	Transfer in – Sewer fund	200,000	106,265
100-391540	Transfer in – Sanitation fund	107,500	40,320
100-391320	Transfer in – SPLOST	0	24,000
100-391335	Transfer in – T-SPLOST	0	25,000
Total Other Financing Sources		\$607,500	\$360,885

SUMMARY OF GENERAL FUND EXPENDITURES

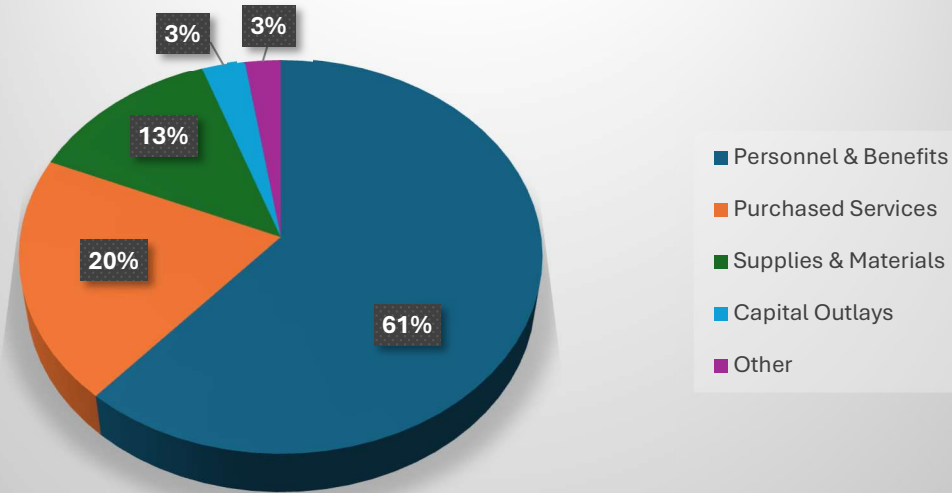


Expenditures by Function

Function	2024 Budget	2025 Budget	% Change
General Government	\$1,386,848	\$2,751,839	98.4%
Judicial	139,374	232,679	66.9
Public Safety	2,843,163	3,148,035	10.7
Public Works	565,978	633,230	11.9
Culture & Recreation	1,001,690	1,257,008	25.5
Housing & Development	570,089	576,475	1.1
Other Financing Uses	1,455,135	0	-100.0
Total Expenditures by Function	\$7,962,277	\$8,599,266	8.0%

Note: The expenditures previously budgeted under Other Financing Uses or “Non-Departmental” were reassigned to individual departments for Fiscal Year 2025, causing what appears to be a significant increase in most functional expenditure categories as seen above, yet the overall increase in this fund is only 8.0%. For example, expenditures for legal fees are now in City Council’s budget, property and liability insurance are now in General Governmental Buildings and Facilities, and a general contingency of \$200,000 is now in the City Administration.

General Fund Expenditures by Type

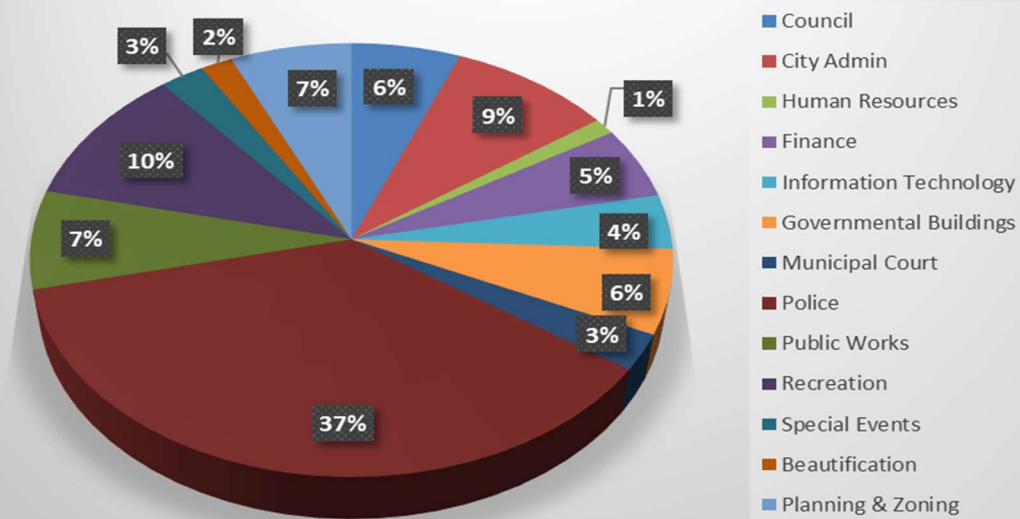


Expenditures by Type

Type	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$4,277,685	\$5,282,931	23.5%
Purchased Services	1,575,332	1,726,475	9.6
Supplies & Materials	744,325	1,128,060	51.6
Capital Outlays	524,750	251,800	-52.0
Other Costs & Special Items	765,186	210,000	-72.6
Other Financing Uses	75,000	0	-100.0
Total Expenditures by Type	\$7,962,268	\$8,599,266	8.0%

The increase in Personnel and Benefits is largely due to the City's change in compensation structure but also because the City anticipates a 16% increase in health insurance costs in 2025. Additionally, there are new positions and conversions of positions from part-time to full-time in the Police Department and one new position under Recreation.

General Fund Expenditures by Department



Expenditures by Department

Department	2024 Budget	2025 Budget	% Change
City Council	\$163,415	\$518,568	217.3%
City Administration	943,673	776,805	-17.7%
Finance	279,760	460,959	64.8%
Human Resources	0	103,844	100%
Information Technology	0	350,887	100%
Governmental Buildings & Facilities	0	540,775	100%
Municipal Court	139,374	232,679	66.9%
Police	2,843,163	3,148,035	10.7%
Public Works	565,978	633,230	11.9%
Recreation	1,001,690	896,008	-10.6%
Special Events	0	211,000	100%
Parkways & Boulevards (Beautification)	0	125,000	100%
Planning & Zoning	570,089	576,475	1.1%
Non-Departmental	1,455,135	0	-100%
Total Expenditures by Department	\$7,962,277	\$8,599,266	8.0%

CITY COUNCIL

Personnel Summary

Approved Positions	2023	2024	2025
Council Members	7	7	7
Full-time employees	0	0	1
Total	8	8	8

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$61,915	\$201,368	225.2%
Purchased Services	92,000	302,200	228.5%
Supplies & Materials	9,500	15,000	57.9%
Total	\$163,415	\$518,568	217.3%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-1110-511100	Regular Employees	\$83,417
100-1110-512100	Group Health Insurance	105,838
100-1110-512115	Group Life Insurance	152
100-1110-512200	Social Security	6,381
100-1110-512400	Retirement Contributions	5,255
100-1110-512700	Workers' Compensation	325
100-1110-521200	Professional Contracted Services	6,000
100-1110-521205	Elections Fees	15,000
100-1110-521210	Legal Fees	225,000
100-1110-523120	Public Officials' Insurance	5,000
100-1110-523300	Advertising	4,200
100-1110-523500	Travel	3,000
100-1110-523600	Memberships & Dues	22,500
100-1110-523700	Education & Training	21,500
100-1110-531101	Supplies & Materials	15,000
Total		\$518,568

Note: The increase in the Governing Body's budget in 2025 is due to personnel services and legal fees which were not previously budgeted under this department but instead were budgeted under City Administration and a non-departmental budget.

CITY ADMINISTRATION

Personnel Summary

Approved Positions	2023	2024	2025
City Manager	1	1	1
Full-time employees	7	7	1
Total	8	8	2

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$449,373	\$301,855	-32.8%
Purchased Services	387,250	270,000	-30.3%
Supplies & Materials	35,050	4,950	-85.9%
Capital Outlays	72,000	0	-100%
Contingency	0	200,000	100%
Total	\$943,673	\$776,805	-17.7%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-1300-513000	Regular Employees	\$238,029
100-1300-512100	Group Health Insurance	28,316
100-1300-512115	Group Life Insurance	433
100-1300-512200	Social Security	18,209
100-1300-512400	Retirement Contributions	14,996
100-1300-512700	Workers' Compensation	1,872
100-1300-521200	Professional Contracted Services	250,000
100-1300-522218	Vehicle Maintenance	1,000
100-1300-523300	Advertising	2,500
100-1300-523500	Travel	4,000
100-1300-523600	Memberships & Dues	4,500
100-1300-523700	Education & Training	8,000
100-1300-531101	Supplies & Materials	4,000
100-1300-531103	Postage	250
100-1300-531270	Fuel & Oil	700
100-1300-579000	Contingency	200,000
Total		\$776,805

Note: The decrease in full-time positions and the departmental budget overall is because several employees are now budgeted from their own departments such as Human Resources, Information Technology, and the Clerk to Council.

FINANCIAL ADMINISTRATION

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	3	3	3
Part-time employees	0	0	0
Total	0	0	3

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$213,310	\$297,109	39.3%
Purchased Services	55,700	159,350	186.1%
Supplies & Materials	8,750	4,500	-48.6%
Capital Outlay	2,000	0	-100%
Total	\$279,760	\$460,959	64.8%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-1510-515100	Regular Employees	\$229,621
100-1510-511300	Overtime	1,128
100-1510-512100	Group Health Insurance	32,851
100-1510-512115	Group Life Insurance	420
100-1510-512200	Social Security	17,652
100-1510-512400	Retirement Contributions	14,537
100-1510-512700	Workers' Compensation	900
100-1510-521200	Professional Contracted Services	88,000
100-1510-522219	Equipment Maintenance	1,350
100-1510-523500	Travel	2,500
100-1510-523600	Memberships & Dues	2,000
100-1510-523700	Education & Training	5,500
100-1510-523903	Merchant & Bank Fees	60,000
100-1510-531101	Supplies & Materials	3,500
100-1510-531103	Postage	1,000
Total		\$460,959

Note: The increase in purchased services is because all banking and merchant processing fees in General fund departments are now budgeted under Finance rather than many individual departments. Additionally, an increase is expected for outside financial consulting and audit fees for both the 2023 and 2024 audits which will be completed in 2025.

INFORMATION TECHNOLOGY

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	0	0	1
Part-time employees	0	0	0
Total	0	0	1

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$0	\$107,027	100%
Purchased Services	0	151,300	100%
Supplies & Materials	0	260	100%
Capital Outlay	0	92,300	100%
Total	\$0	\$350,887	100%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-1535-515350	Regular Employees	\$83,894
100-1535-512100	Group Health Insurance	10,950
100-1535-512115	Group Life Insurance	153
100-1535-512200	Social Security	6,418
100-1535-512400	Retirement Contributions	5,285
100-1535-512700	Workers' Compensation	327
100-1535-521200	Professional Contracted Services	10,000
100-1535-521300	Maintenance Contracts	52,600
100-1535-523205	Telephone & Internet	60,000
100-1535-523500	Travel	1,500
100-1535-523600	Memberships & Dues	25,400
100-1535-523700	Education & Training	1,800
100-1535-531101	Supplies & Materials	250
100-1535-531103	Postage	10
100-1535-542410	Computers	34,800
100-1535-542415	Software	57,500
Total		\$350,887

Note: Information Technology was previously budgeted under City Administration. Fiscal year 2025 is the first year in which it is budgeted under its own department. Additionally, all software, IT and computer support expenditures for the General Fund are now budgeted under this department rather than individual departments.

HUMAN RESOURCES

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	0	0	1
Part-time employees	0	0	0
Total	0	0	1

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$0	\$94,320	100%
Purchased Services	0	8,775	100%
Supplies & Materials	0	750	100%
Total	\$0	\$103,845	100%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-1540-515400	Regular Employees	\$70,178
100-1540-512100	Group Health Insurance	10,950
100-1540-512115	Group Life Insurance	128
100-1540-512200	Social Security	5,369
100-1540-512400	Retirement Contributions	4,421
100-1540-512700	Workers' Compensation	274
100-1540-512900	Employee Recognition	3,000
100-1540-523300	Advertising	3,000
100-1540-523400	Printing & Binding	1,000
100-1540-523500	Travel	1,500
100-1540-523600	Memberships & Dues	275
100-1540-523700	Education & Training	3,000
100-1540-531101	Supplies & Materials	500
100-1540-531103	Postage	250
Total		\$103,845

Note: Human Resources was previously budgeted under City Administration. Fiscal year 2025 is the first year in which it is budgeted under its own department.

GOVERNMENTAL BUILDINGS AND FACILITIES

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	0	0	1
Part-time employees	0	0	0
Total	0	0	1

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$0	\$120,430	100%
Purchased Services	0	273,870	100%
Supplies & Materials	0	146,475	100%
Total	\$0	\$540,775	100%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-1565-515650	Regular Employees	\$89,138
100-1565-512100	Group Health Insurance	10,950
100-1565-512115	Group Life Insurance	162
100-1565-512200	Social Security	6,819
100-1565-512400	Retirement Contributions	5,616
100-1565-512700	Workers' Compensation	7,745
100-1565-521200	Professional Contracted Services	25,000
100-1565-522217	Building Maintenance	73,000
100-1565-522219	Vehicle Maintenance	1,500
100-1565-523110	Property & Liability Insurance	171,620
100-1565-523500	Travel	1,500
100-1565-523600	Memberships & Dues	250
100-1565-523700	Education & Training	1,000
100-1565-531101	Supplies & Materials	5,000
100-1565-531103	Postage	25
100-1565-531270	Fuel & Oil	1,200
100-1565-531290	Utilities	115,000
100-1565-531600	Equipment (Non-Capital)	25,000
100-1565-531700	Uniforms	250
Total		\$540,775

Note: Governmental Buildings and Facilities was previously budgeted under City Administration. Fiscal year 2025 is the first year in which it is budgeted under its own

department. Additionally, all expenditures for building maintenance, utilities and insurance in the General Fund are now budgeted under this department rather than individual departments.

MUNICIPAL COURT

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	1	2	2
Part-time employees	0	0	0
Total	1	2	2

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$97,349	\$146,359	50.3%
Purchased Services	32,800	83,370	154.2%
Supplies & Materials	5,225	2,950	-43.5%
Capital Outlay	4,000	0	-100%
Total	\$139,374	\$232,679	66.95%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-2650-526500	Regular Employees	\$102,374
100-2650-511300	Overtime	6,304
100-2650-512100	Group Health Insurance	21,898
100-2650-512115	Group Life Insurance	198
100-2650-512200	Social Security	8,314
100-2650-512400	Retirement Contributions	6,847
100-2650-512700	Workers' Compensation	424
100-2650-521200	Professional Contracted Services	69,120
100-2650-522219	Equipment Maintenance	2,000
100-2650-523300	Advertising	100
100-2650-523500	Travel	5,090
100-2650-523600	Memberships & Dues	300
100-2650-523700	Education & Training	6,760
100-2650-531101	Supplies & Materials	2,500
100-2650-531103	Postage	450
Total		\$232,679

Note: The increase in personnel and benefits is due to changes in the City's compensation structure as well as budgeting in full for a second full-time employee. The increase in purchased services is due to the addition of a Public Defender and Spanish Interpreter.

POLICE

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	18	20	24
Part-time employees	2	2	0
Total	20	22	24

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$2,452,051	\$2,736,935	11.6%
Purchased Services	169,562	150,100	-11.5%
Supplies & Materials	165,550	170,000	2.7%
Capital Outlay	45,000	81,000	80.0%
Other Programming	11,000	10,000	-9.1%
Total	\$2,843,163	\$3,148,035	10.7%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-3200-532000	Regular Employees	\$1,894,984
100-3200-511300	Overtime	90,200
100-3200-512100	Group Health Insurance	391,214
100-3200-512115	Group Life Insurance	3,613
100-3200-512200	Social Security	151,867
100-3200-512400	Retirement Contributions	125,067
100-3200-512700	Workers' Compensation	79,990
100-3200-521200	Professional Contracted Services	7,500
100-3200-522151	Police Annuity & Benefit	12,600
100-3200-522218	Vehicle Maintenance	72,000
100-3200-523210	Radio Maintenance	7,500
100-3200-523300	Advertising	1,500
100-3200-523600	Memberships & Dues	11,000
100-3200-523700	Education & Training	38,000
100-3200-531101	Supplies & Materials	33,000
100-3200-531103	Postage	500
100-3200-531134	CID Operation Supplies	4,000
100-3200-531150	Property & Evidence Supplies	7,500
100-3200-531155	Armory Supplies	25,000
100-3200-531270	Fuel & Oil	70,000
100-3200-531700	Uniforms	30,000

100-3200-542501	Equipment (Capital) – Radios	66,000
100-3200-542525	Equipment (Capital) – K-9	15,000
100-3200-573010	School Resource Officer	3,500
100-3200-573015	Recruiting	3,000
100-3200-573025	Community Outreach	3,500
Total		\$3,148,035

Note: The increase in personnel and benefits is due to changes in the City’s compensation structure as well as adding two new full-time officers and converting 2 part-time clerks to full-time positions. Additionally, a new House Bill requires Cities to purchase insurance that provide PTSD benefits for First Responders. The increase in capital outlays is due to the replacement of radios.

PUBLIC WORKS

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	2	2	2
Part-time employees	0	0	0
Total	2	2	2

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$194,778	\$243,830	25.2%
Purchased Services	79,850	89,400	12.0%
Supplies & Materials	207,600	230,000	10.8%
Capital Outlay	83,750	70,000	-16.4%
Total	\$565,978	\$633,230	11.9%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-4100-541000	Regular Employees	\$171,600
100-4100-511300	Overtime	2,665
100-4100-512100	Group Health Insurance	43,796
100-4100-512115	Group Life Insurance	317
100-4100-512200	Social Security	13,331
100-4100-512400	Retirement Contributions	10,979
100-4100-512700	Workers' Compensation	1,142
100-4100-521200	Professional Contracted Services	70,000
100-4100-522219	Vehicle Maintenance	8,000
100-4100-522321	Equipment Rental	10,000
100-4100-523600	Memberships & Dues	400
100-4100-523700	Education & Training	1,000
100-4100-531101	Supplies & Materials	35,000
100-4100-531122	Inmate Small Equipment	10,000
100-4100-531125	Parts & Repairs	10,000
100-4100-531231	Streetlights	165,000
100-4100-531270	Fuel & Oil	8,000
100-4100-531700	Uniforms	2,000
100-4100-541252	Streets	70,000
Total		\$633,230

Note: The increase in personnel and benefits is due to changes in the City's compensation structure.

RECREATION

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	5	5	6
Part-time employees	12	12	12
Total	17	17	18

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$467,441	\$596,483	27.6%
Purchased Services	147,250	83,000	-43.6%
Supplies & Materials	373,250	208,025	-44.3%
Capital Outlay	13,000	8,500	-34.6%
Other	750	0	-100%
Total	\$1,001,691	\$896,008	-10.6%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-6100-561000	Regular Employees	\$422,818
100-6100-511300	Overtime	22,550
100-6100-511410	Umpire Pay	40,000
100-6100-512100	Group Health Insurance	38,390
100-6100-512115	Group Life Insurance	811
100-6100-512200	Social Security	37,131
100-6100-512400	Retirement Contributions	28,058
100-6100-512700	Workers' Compensation	6,725
100-6100-521200	Professional Contracted Services	20,000
100-6100-522219	Vehicle Maintenance	2,000
100-6100-522236	Grounds Maintenance	40,000
100-6100-523300	Advertising	1,500
100-6100-523400	Printing & Binding	4,500
100-6100-523600	Memberships & Dues	5,000
100-6100-523700	Education & Training	10,000
100-6100-531101	Supplies & Materials	80,000
100-6100-531103	Postage	25
100-6100-531125	Parts & Repairs	3,500
100-6100-531270	Fuel & Oil	5,000
100-6100-531310	Senior Program Meals	2,000
100-6100-531510	Concessions – Costs of Goods	30,500

100-6100-531600	Equipment (Non-Capital)	7,000
100-6100-531700	Uniforms	80,000
100-6100-542540	Equipment (Capital) – Recreation	8,500
Total		\$896,008

Note: The increase in personnel and benefits is due to changes in the City’s compensation structure and the addition of an Assistant Director position.

SPECIAL EVENTS

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	0	0	0
Part-time employees	0	0	0
Total	0	0	0

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Supplies & Materials	0	\$211,000	100%
Total	\$0	\$211,000	100%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-6190-531520	Fair	\$75,000
100-6190-531521	Freedom Rings	41,000
100-6190-531522	Rodeo	45,000
100-6190-531523	Christmas Skate	50,000
Total		\$211,000

Note: Special Events was previously budgeted under the Recreation. Fiscal year 2025 is the first year in which it is budgeted under its own department. There are no employees in this department but events are often worked by employees from Recreation, Administration and other departments.

BEAUTIFICATION

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	0	0	0
Part-time employees	0	0	0
Total	0	0	0

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Purchased Services	\$0	\$25,000	100%
Supplies & Materials	0	125,000	100%
Total	\$0	\$150,000	100%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-6230-521200	Contracted Services	\$25,000
100-6230-531101	Supplies & Materials	100,000
100-6230-531600	Equipment (Non-Capital)	25,000
Total		\$150,000

Note: Beautification was previously budgeted under the City Council. Fiscal year 2025 is the first year in which it is budgeted under its own department. There are no employees in this department. Work is usually performed by outside contractors.

PLANNING AND ZONING

Personnel Summary

Approved Positions	2023	2024	2025
Full-time employees	4	5	5
Part-time employees	0	0	0
Total	4	5	5

Expenditure Summary Comparison from 2024 to 2025

Expenditure	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$341,469	\$437,215	28.0%
Purchased Services	208,420	130,110	-37.6%
Supplies & Materials	12,700	9,150	-27.9%
Capital Outlays	7,500	0	-100%
Total	\$570,089	\$576,475	1.12%

Expenditure Detail

Account Number	Account Name	FY 2025 Budget Amount
100-7400-574000	Regular Employees	\$337,176
100-7400-511300	Overtime	5,638
100-7400-512100	Group Health Insurance	43,796
100-7400-512115	Group Life Insurance	625
100-7400-512200	Social Security	126,225
100-7400-512400	Retirement Contributions	21,597
100-7400-512700	Workers' Compensation	2,158
100-7400-521200	Professional Contracted Services	100,000
100-7400-522218	Vehicle Maintenance	1,500
100-7400-522410	Planning & Zoning Board	7,000
100-7400-523300	Advertising	1,250
100-7400-523400	Printing & Binding	2,500
100-7400-523500	Travel	4,000
100-7400-523600	Memberships & Dues	2,360
100-7400-523700	Education & Training	11,500
100-7400-531101	Supplies & Materials	3,200
100-7400-531103	Postage	1,250
100-7400-531270	Fuel & Oil	1,200
100-7400-531700	Uniforms	1,000
100-7400-531400	Books & Periodicals	2,500
Total		\$576,475

Note: The increase in personnel and benefits is due to changes in the City's compensation structure as well as budgeting in full for a second code-enforcement officer. The decrease in purchased services is due to a lesser amount needed to finalize the Unified Development Ordinance.

SPECIAL REVENUE FUNDS

Fund Type Description

The Special Revenue Funds are those whose revenue sources are legally restricted or committed to expenditure for specific purposes, other than debt service or capital projects. Special Revenue Funds maintained by Rincon include the Police Condemned Fund, Fire Fund, American Rescue Plan Act (ARPA) Fund and the Hotel and Motel Tax Fund.

Police Condemned Fund

The Police Condemned Fund accounts for property or funds taken when Police believe the property is in connection with a crime or was acquired as a result of criminal activity. Funds are controlled by the Police Department and are typically expended on supplies and equipment, both capital and non-capital.

Fire Fund

The Fire Fund accounts for the revenues and expenditures attributable to the Fire Department and serves all properties within the incorporated limits of the City. This fund is supported by a fire fee that is collected monthly.

American Rescue Plan Act (ARPA) Fund

Funds were provided to the City by the Federal government to support the response to and recovery from the COVID-19 public health emergency. Funds must be spent no later than December 31, 2026, and according to guidance promulgated by the Federal government. The City has chosen to expend these funds in concert with SPLOST funds on the water line extension.

Hotel and Motel Tax Fund

The Hotel and Motel Tax Fund supports the promotion of tourism through collecting monthly hotel and motel taxes from establishments within the incorporated limits.

POLICE CONDEMNED FUND

Revenues

Account Number	Account Name	2024 Budget	2025 Budget	% Change
211-342165	Condemned Funds	\$0	\$25,000	100%
211-361010	Interest Earned	0	5,000	100%
Total		\$0	\$30,000	100%

Expenditures

Account Number	Account Name	2024 Budget	2025 Budget	% Change
211-3200-531101	Supplies & Materials	\$0	\$5,000	100%
211-3200-531600	Equipment (Non-capital)	0	5,000	100%
211-3200-542500	Equipment (Capital)	0	20,000	100%
Total		\$0	\$30,000	100%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	\$0	0%

Note: Police condemned funds were previously budgeted under the General Fund. However, the Georgia uniform chart of accounts requires all activity to be separately accounted for in its own fund. Therefore, fiscal year 2025 is the first year in which it is budgeted under its own fund. There are no employees in this fund, only expenditures for which these funds are eligible.

FIRE FUND - SUMMARY

Revenue Summary

Revenue Group	2024 Budget	2025 Budget	% Change
Licenses & Permits	\$0	\$25,000	100%
Charges for Services	1,269,000	1,610,400	26.9%
Investment Income	25,000	45,000	80.0%
Other Financing Sources	175,000	0	-100%
Total Revenues	\$1,469,000	\$1,680,400	14.4%

Expenditure Summary

Expenditure Group	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$1,052,302	\$1,204,732	14.5%
Purchased Services	113,250	125,100	10.5%
Supplies & Materials	74,700	89,500	19.8%
Capital Outlays	57,500	51,500	-10.4%
Other Costs - Contingency	91,248	185,000	102.7%
Other Financing Uses	80,000	22,020	-72.5%
Total Expenditures	\$1,469,000	\$1,677,852	14.2%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	\$2,548	100%

Note: Both Residential and Commercial Fire Fees will be increased in 2025 to fully support this fund's operating and capital needs. The increase in personnel and benefits is due to changes in the City's compensation structure. The Contingency in 2025 is for the potential lease of a new fire apparatus.

FIRE FUND – DETAIL

Revenue Detail

Account Number	Account Name	2024 Budget	2025 Budget
216-323115	Fire Inspections	\$0	\$25,000
216-342230	Fire Fee – Effingham County	250,000	0
216-342230	Fire Fee – City	1,014,000	1,610,400
216-342295	Miscellaneous	5,000	0
216-361010	Interest	25,000	45,000
216-399120	Fire – Carryforward	175,000	0
Total Revenues		\$1,469,000	\$1,680,400

Expenditure Detail

Account Number	Account Name	2025 Budget
216-3500-511100	Regular Employees	\$821,717
216-3500-511300	Overtime	37,925
216-3500-512100	Group Health Insurance	193,535
216-3500-512115	Group Life Insurance	1,565
216-3500-512120	Cancer Insurance	6,000
216-3500-512200	Social Security	65,763
216-3500-512400	Retirement Contributions	54,157
216-3500-512700	Workers' Compensation	24,070
216-3500-521200	Contracted Services	32,000
216-3500-522210	Equipment Testing	4,000
216-3500-522217	Building Maintenance	10,000
216-3500-522218	Vehicle Maintenance	40,000
216-3500-523110	Property & Liability Insurance	12,850
216-3500-523205	Telephone	7,750
216-3500-523210	Radio Maintenance	5,000
216-3500-523300	Advertising	1,500
216-3500-523700	Education & Training	12,000
216-3500-531101	Supplies & Materials	23,500
216-3500-531131	Computer & IT Support	2,000
216-3500-531270	Fuel & Oil	30,000
216-3500-531290	Utilities	17,000
216-3500-531700	Uniforms	10,000
216-3500-542410	Computers	1,500
216-3500-542513	Equipment	50,000
216-3500-611580	Transfer Out	22,020
216-3500-579000	Contingency (Potential Lease)	185,000
Total Expenditures		\$1,677,852

ARPA (AMERICAN RESCUE PLAN ACT) FUND

Revenues

Account Number	Account Name	2024 Budget	2025 Budget	% Change
230-332100	ARPA	\$0	\$3,869,174	100%
230-361010	Interest Earned	0	1,000	100%
Total		\$0	\$3,870,174	100%

Expenditures

Account Number	Account Name	2024 Budget	2025 Budget	% Change
230-4410-52100	Professional Services	\$0	\$350,000	100%
230-4410-541440	Infrastructure	0	3,519,174	100%
Total		\$0	\$3,870,174	100%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	\$0	0%

HOTEL MOTEL TAX FUND

Revenues

Account Number	Account Name	2024 Budget	2025 Budget	% Change
275-314100	Hotel Motel Taxes	\$0	18,000	100%
275-361010	Interest Earned	0	200	100%
Total		\$0	\$18,200	100%

Expenditures

Account Number	Account Name	2024 Budget	2025 Budget	% Change
275-7540-523300	Advertising	\$0	\$10,000	100%
275-7540-531101	Supplies & Materials	0	8,200	100%
Total		\$0	\$18,200	100%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	\$0	0%

Note: Hotel and Motel Tax Funds were previously budgeted under the General Fund. However, the Georgia uniform chart of accounts requires all activity to be separately accounted for in its own fund. Therefore, fiscal year 2025 is the first year in which it is budgeted under its own fund. There are no employees in this fund, only tourism-related expenditures for which these funds are eligible.

CAPITAL PROJECTS FUNDS

Fund Type Description

Capital Projects Funds must be used when resources are legally mandated or otherwise restricted, committed or assigned by regulations or covenants to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets but exclude those outlays that are financed by proprietary funds or for assets held in trust under fiduciary funds.

Rincon's primary funding source for the acquisition and construction of capital facilities and assets for numerous years has been the Special Purpose Local Option Sales Tax (SPLOST), which has been approved by its citizens since 2016. Citizens most recently approved an additional sales tax specifically for Transportation, or T-SPLOST, in May 2018. The Capital Projects section shows some of the projects scheduled for this fiscal year.

Unlike other funds where unexpended appropriations lapse at year end, Capital Projects Funds expenditures may span many years, depending upon project scope, complexity and duration. Therefore, it is not uncommon for significant variations between expenditures when comparing fiscal years. Additionally, it is not uncommon for expenditures in later years to exceed revenues when special purpose tax collections under a particular referendum have ceased, yet funds remain for expenditure. This is noted in fund budgets on the following pages.

SPLOST 2016 FUND

Revenues

Account Number	Account Name	2024 Budget	2025 Budget	% Change
320-313200	Sales Tax	\$2,500,000	\$0	0%
320-361010	Interest Earned	273,723	160,000	100%
Total		\$2,773,723	\$160,000	100%

Expenditures

Public Buildings

Account Number	Account Name	2024 Budget	2025 Budget	% Change
320-1300-541300	Building Improvements	\$20,000	\$25,000	25%
Total		\$20,000	\$25,000	25%

*Building improvements are to make modifications at City Hall and to add a bathroom in Fire Station 1.

Water & Sewerage

Account Number	Account Name	2024 Budget	2025 Budget	% Change
321-4000-541400	Infrastructure*	\$0	\$800,000	100%
Total		\$0	\$800,000	100%

*Infrastructure is for waterline improvements on 7th Street and nearby connections.

Total Expenditures by Referendum Category

Referendum Category	2024 Budget	2025 Budget	% Change
Public Buildings	\$20,000	\$25,000	25%
Water & Sewerage	0	800,000	100%
Total Expenditures	\$20,000	\$825,000	4,125%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$2,753,723	(\$665,000)*	-124.2%

* SPLOST collections under the 2016 referendum began in July 2017 and are projected to have a balance of approximately \$825,000 in funds available for expenditure as of the end of December 2024. A portion of this balance will be used in 2025 to provide for the excess of expenditures over fiscal year revenues.

SPLOST 2021 - SUMMARY

Revenues

Account Number	Account Name	2024 Budget	2025 Budget	% Change
321-332100	Sales Tax	\$0	\$2,436,000	0%
321-361010	Interest Earned	0	80,000	100%
Total		\$0	\$2,516,000	100%

Total Expenditures

Referendum Category	2024 Budget	2025 Budget	% Change
Police	\$0	\$284,000	100%
Fire	0	2,100,000	100%
Water & Sewerage	0	1,338,000	100%
Recreation	0	200,000	100%
Total Expenditures	\$0	\$3,922,000	100%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	(\$1,406,000)*	-100%

*SPLOST collections under the 2021 referendum began in July 2022 and are projected to have a balance of approximately \$6 million in funds available for expenditure as of the end of December 2024. A portion of this balance will be used in 2025 to provide for the excess of expenditures over fiscal year revenues.

SPLOST 2021 - EXPENDITURE DETAILS

Police

Account Number	Account Name	2024 Budget	2025 Budget	% Change
321-3200-542200	Vehicles	\$0	\$162,000	100%
321-3200-542500	Equipment (Capital)	0	122,000	100%
Total		\$0	\$284,000	100%

*Vehicles consists of patrol cars and equipment consists of all that is necessary to outfit them for service.

Fire

Account Number	Account Name	2024 Budget	2025 Budget	% Change
321-3500-542200	Vehicles*	\$0	\$1,800,000	100%
321-3500-542500	Equipment (Capital)*	0	300,000	100%
Total		\$0	\$2,100,000	100%

*Vehicles consist of a fire apparatus. A lease option may be explored. Equipment consists of Airpacs.

Water & Sewerage

Account Number	Account Name	2024 Budget	2025 Budget	% Change
321-4000-541400	Infrastructure*	\$0	\$1,000,000	100%
321-4000-542200	Vehicles	0	85,000	100%
321-4000-542500	Equipment (Capital)*	0	253,000	100%
Total		\$0	\$1,338,000	100%

*Infrastructure is for the water/sewer line extension. Equipment consists of a boom truck (\$165,000) and bypass pump (\$88,000).

Recreation

Account Number	Account Name	2024 Budget	2025 Budget	% Change
321-6100-541200	Site Improvements	\$0	\$150,00	100%
321-6100-542500	Equipment (Capital)	0	50,000	100%
Total		\$0	\$200,000	100%

*Site improvements is for parks and equipment is for both grounds and kitchen/concessions.

T-SPLOST FUND

Revenues

Account Number	Account Name	2024 Budget	2025 Budget	% Change
335-313400	Sales Tax	\$2,675,000	\$2,520,000	-5.8%
335-361010	Interest Earned	0	60,000	100%
Total		\$2,675,000	\$2,580,000	-3.6%

Expenditures

Account Number	Account Name	2024 Budget	2025 Budget	% Change
335-4100-521200	Professional Services	\$0	\$150,000	100%
335-4100-541400	Infrastructure	0	750,000	100%
Total		\$0	\$900,000	100%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	\$1,680,000	100%

Expenditures in this fund shall be for the improvement and construction of streets, bridges and sidewalks.

PROPRIETARY FUNDS

Fund Type Description

Enterprise Funds are used to account for business-type activities of the government whereby goods or services are provided to customers external to the government, and where the activity is financed with debt that is secured solely from the revenues of the activity or where the user fees and charges are sufficient to cover the costs of providing the goods or services, including related capital costs such as depreciation or debt service. In other words, the activity is to be self-supporting.

Rincon has several Enterprise Funds through which citizens are provided services for water and sewerage, sanitation, and golf.

Water and Sewer Funds

The Water and Sewer Funds support the operation, maintenance and capital improvement of the City's water and sewer system. Revenues are received from monthly usage bills, connections fees and development charges. These funds support all operations as well as debt service payments for outstanding bonds.

Sanitation Fund

The Sanitation Fund supports the collection and removal of waste from City residents and businesses. It is funded through the monthly collection of a sanitation fee.

Stormwater Fund

The Stormwater Operating Fund supports the operation, maintenance, and capital improvement of the City's stormwater system. Revenues are collected monthly and derive from charges for services that are calculated based on the impervious surface of a parcel of land.

Golf Fund

The Golf Fund accounts for the revenues and expenses of the City's golf course. Revenues are derived from annual memberships, tournaments, cart fees and retail sales. The Golf Fund also receives a significant transfer-in of funds from Sewage Fund for the disposition of reuse water which would otherwise be costly to dispose. Expenditures maintain the course and provide both retail and cart rental options for patrons.

**WATER IMPACT FUND
(Debt Service Only)**

Revenue Detail

Account Number	Account Name	2024 Budget	2025 Budget	% Change
504-361070	Interest Income	\$139,000	\$720	-99.5%
504-391505	Transfer In	0	138,000	100%
Total Revenues		\$139,000	\$138,720	-0.2%

Expense Detail

Account Number	Account Name	2024 Budget	2025 Budget	% Change
504-4440-581500	Principal – GEFA Loan	\$101,547	\$105,083	3.5%
504-4440-582500	Interest – GEFA Loan	37,453	33,426	-10.8%
Total Expenses		\$139,000	\$138,429	-0.4%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	\$291	100%

Note: There are no employees in this fund. There are only debt payments.

WATER FUND (Operations) - SUMMARY

Revenue Summary

Revenue Group	2024 Budget	2025 Budget	% Change
Charges for Services	\$2,255,250	\$2,559,000	13.5%
Investment Income	125,000	180,000	44.0%
Other Financing Sources	1,660,016	0	-100%
Total Revenues	\$4,040,266	\$2,739,000	-32.2%

Expense Summaries

Water Administration Department

Expense Group	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$210,670	\$253,679	20.4%
Purchased Services	26,000	33,300	28.1%
Supplies & Materials	48,500	46,000	-5.2%
Capital Outlays	4,500	0	100%
Total Expenses	\$289,670	\$332,979	15.0%

Water Operations Department

Expense Group	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$550,436	\$450,550	-18.1%
Purchased Services	226,298	265,086	17.1%
Supplies & Materials	247,000	250,500	1.4%
Capital Outlays	1,578,000	1,089,000	-31.0%
Other Financing Uses	317,129	281,280	-11.3%
Total Expenses	\$2,918,863	\$2,336,416	-20.0%

Total Expenses by Department

Department	2024 Budget	2025 Budget	% Change
Water Administration	\$289,670	\$332,979	15.0%
Water Operations	2,918,863	2,336,416	-20.0%
Total Expenses	\$3,208,533	\$2,669,395	-16.8%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$831,733	\$69,605	-91.6%

Note: Water Fees will be increased in 2025 to support this fund's operating and capital needs. Costs for personnel and benefits increased due to changes in the City's compensation structure.

WATER FUND - DETAIL
(Operations)

Revenue Detail

Account Number	Account Name	2025 Budget
505-344206	Water Sales	\$2,050,000
505-344208	Penalties	54,000
505-344209	Reconnection Fees	300,000
505-344214	Tap Fees	60,000
505-344217	Miscellaneous Revenue	2,500
505-344223	Tower Rental	92,500
505-361010	Interest Income	180,000
Total Revenues		\$2,739,000

Expense Detail – Water Administration Department

Account Number	Account Name	2025 Budget
505-4410-511100	Regular Employees	\$188,711
505-4410-512100	Group Health Insurance	21,901
505-4410-512115	Group Life insurance	343
505-4410-512200	Social Security	14,436
505-4410-512400	Retirement Contributions	11,889
505-4410-512700	Workers' Compensation	16,399
505-4410-521200	Purchased Services	6,000
505-4410-523205	Telephone	500
505-4410-523305	Advertising	500
505-4410-523500	Travel	300
505-4410-523700	Education & Training	3,000
505-4410-523903	Merchant & Bank Fees	23,000
505-4410-531101	Supplies & Materials	15,000
505-4410-531103	Postage	28,000
505-4410-531131	Computer & IT Support	3,000
Total Administration		\$332,979

Expense Detail – Water Operations Department

Account Number	Account Name	2025 Budget
505-4440-511100	Regular Employees	\$302,210
505-4440-511300	Overtime	16,400
505-4440-512100	Group Health Insurance	77,650
505-4440-512115	Group Life insurance	582
505-4440-512200	Social Security	24,450
505-4440-512400	Retirement Contributions	20,135
505-4440-512700	Workers' Compensation	8,123
505-4440-521200	Purchased Services	65,000
505-4440-522200	Repairs & Maintenance	15,000
505-4440-522217	Building Maintenance	2,500
505-4440-522218	Vehicle Maintenance	7,000
505-4440-522250	Waterline Maintenance	11,000
505-4440-522253	Pipes & Fittings	20,000
505-4440-522255	Water Meters	60,000
505-4440-522330	Watershed Plan	50,000
505-4440-523110	Property & Liability Insurance	26,086
505-4440-523205	Telephone	4,000
505-4440-523305	Advertising	1,000
505-4440-523600	Memberships & Dues	1,500
505-4440-523700	Education & Training	2,000
505-4440-531101	Supplies & Materials	17,000
505-4440-531103	Postage	2,000
505-4440-531123	Chemicals	56,000
505-4440-531125	Parts & Repairs	5,000
505-4440-531131	Computer & IT Support	1,500
505-4440-531270	Fuel & Oil	18,000
505-4440-531290	Utilities	148,000
505-4440-531700	Uniforms	3,000
505-4440-541201	7 th Street Improvements	550,000
505-4440-541440	Waterlines	500,000
505-4440-542415	Software	18,000
505-4440-542528	Equipment	21,000
505-4440-611580	Transfer Out	281,280
Total Operations		\$2,336,416

SEWER IMPACT FUND
(Debt Service Only)

Revenue Detail

Account Number	Account Name	2024 Budget	2025 Budget	% Change
507-344280	Sewer Impact Fees	\$98,000	\$0	-100%
507-361010	Interest Income	12,000	14,400	20.0%
507-391505	Other Financing Sources	0	83,500	100%
Total Revenues		\$110,000	\$97,900	-11.0%

Expense Detail

Account Number	Account Name	2024 Budget	2025 Budget	% Change
507-4335-581500	Principal – GEFA Loan	\$71,137	\$73,663	3.6%
507-4335-582500	Interest – GEFA Loan	26,863	24,045	-10.5%
Total Expenses		\$98,000	\$97,708	-0.3%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$12,000	\$192	-98.4%

Note: There are no employees in this fund. There are only debt payments.

SEWER FUND (Operations) - SUMMARY

Revenue Summary

Revenue Group	2024 Budget	2025 Budget	% Change
Charges for Services	\$2,042,387	\$2,530,000	23.9%
Investment Income	5,000	180,000	3,500%
Total Revenues	\$2,047,387	\$2,710,000	32.4%

Expense Summaries

Sewer Operations Department

Expenditure Group	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$10,000	\$64,915	549.2%
Purchased Services	37,850	42,350	11.9%
Supplies & Materials	74,500	82,000	10.1%
Capital Outlays	1,294,959	100,000	-92.3%
Other Financing Uses	200,000	17,400	-91.3%
Total Operations	\$1,617,309	\$306,665	-81.0%

Sewage Treatment Department

Expense Group	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$249,228	\$280,745	12.6%
Purchased Services	208,440	364,530	74.9%
Supplies & Materials	229,040	260,720	13.8%
Capital Outlays	20,200	20,200	0.0%
Debt Service	554,904	554,908	0.0%
Other Financing Uses	0	869,415	100%
Total Treatment	\$1,261,812	\$2,350,518	86.3%

Total Expenses by Department

Department	2024 Budget	2025 Budget	% Change
Sewer Operations	\$1,617,309	\$306,665	-81.0%
Sewage Treatment	1,261,812	2,350,518	86.3%
Total Expenses	\$2,879,121	\$2,657,183	-7.7%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	(\$831,734)	\$52,817	100.1%

Note: Sewer Fees will be increased in 2025 to fully support this fund's operating and capital needs.

SEWER FUND - DETAIL
(Operations)

Revenue Detail

Account Number	Account Name	2025 Budget
506-344262	Sewer Sales	2,435,000
506-344263	Penalties	35,000
506-344266	Tap Fees	60,000
506-361010	Interest Income	180,000
Total Revenues		\$2,710,000

Expense Detail – Sewer Operations Department

Account Number	Account Name	2025 Budget
506-4325-511100	Regular Employees	\$41,335
506-4325-511300	Overtime	5,638
506-4325-512100	Group Health Insurance	10,950
506-4325-512115	Group Life insurance	85
506-4325-512200	Social Security	3,593
506-4325-512400	Retirement Contributions	2,604
506-4325-512700	Workers' Compensation	710
506-4325-521200	Purchased Services	25,000
506-4325-522218	Vehicle Maintenance	7,000
506-4325-522253	Pipes & Fittings	3,500
506-4325-523110	Property & Liability Insurance	4,000
506-4325-523205	Telephone	850
506-4325-523305	Advertising	500
506-4325-523600	Memberships & Dues	500
506-4325-523700	Education & Training	1,000
506-4325-531101	Supplies & Materials	20,000
506-4325-531125	Parts & Repairs	10,000
506-4325-531270	Fuel & Oil	10,000
506-4325-531290	Utilities	40,000
506-4325-531700	Uniforms	2,000
506-4325-541201	7 th Street Improvements	50,000
506-4325-541401	Infrastructure Replacement	50,000
506-4325-611580	Transfer Out	17,400
Total Expenses		\$306,665

SEWER FUND - DETAIL
(Operations)

Expense Detail – Sewage Treatment Department

Account Number	Account Name	2025 Budget
506-4335-511100	Regular Employees	\$187,680
506-4335-511300	Overtime	6,663
506-4335-512100	Group Health Insurance	56,760
506-4335-512115	Group Life insurance	354
506-4335-512200	Social Security	14,867
506-4335-512400	Retirement Contributions	12,244
506-4335-512700	Workers' Compensation	2,177
506-4335-521200	Purchased Services	336,000
506-4335-522217	Building Maintenance	1,000
506-4335-522218	Vehicle Maintenance	1,500
506-4335-523110	Property & Liability Insurance	43,032
506-4335-523205	Telephone	2,000
506-4335-523500	Travel	1,500
506-4335-523700	Education & Training	3,500
506-4335-531101	Supplies & Materials	17,750
506-4335-531103	Postage	500
506-4335-531123	Chemicals	44,700
506-4335-531125	Parts & Repairs	72,700
506-4335-531131	Computer & IT Support	500
506-4335-531270	Fuel & Oil	7,500
506-4335-531290	Utilities	115,000
506-4335-531700	Uniforms	2,000
506-4335-542410	Computers	1,700
506-4335-542415	Software	18,500
506-4335-581100	Principal – Bonds	40,126
506-4335-582100	Interest – Bonds	514,782
506-4335-611580	Transfers Out	869,415
Total Expenses		\$2,350,520

SANITATION FUND

Revenue Detail

Account Number	Account Name	2024 Budget	2025 Budget	% Change
540-344110	Sanitation Fees	735,500	\$887,000	17.7%
540-344191	Penalties	15,000	18,000	20.0%
540-361010	Interest Income	1,500	2,000	33.3%
Total Revenues		\$770,000	\$906,000	17.8%

Expense Detail

Account Number	Account Name	2024 Budget	2025 Budget	% Change
540-4530-522110	Garbage Disposal	\$662,000	\$772,800	16.7%
540-4530-611580	Transfers Out	107,500	40,320	-62.5%
Total Expenses		\$770,000	\$813,120	5.6%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	\$92,880	100%

Note: Sanitation Fees will be increased in 2025 to fully support this fund's operating and capital needs. There are no employees in this fund, only costs for disposals and a transfer to the General Fund for indirect support. Disposal costs are estimated to increase in 2025.

STORMWATER FUND

Revenues

Account Number	Account Name	2024 Budget	2025 Budget	% Change
560-344260	Stormwater Fees	\$20,000	\$156,000	680%
560-361010	Interest Earned	0	240	100%
Total		\$20,000	\$156,240	681.2%

Expenditures

Account Number	Account Name	2024 Budget	2025 Budget	% Change
560-4910-521200	Professional Services	\$20,000	\$25,000	25%
Total		\$20,000	\$25,000	25%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	\$131,240	100%

Note: There are no employees in this fund, only costs to maintain the stormwater infrastructure.

GOLF FUND - SUMMARY

Revenue Summary

Account Group	2024 Budget	2025 Budget	% Change
Charges for Services	\$865,800	\$952,500	10.0%
Investment Income	6,000	4,000	-33.3%
Other Financing Sources	125,000	697,050	457.6%
Total Revenues	\$996,800	\$1,653,550	46.0%

Expense Summaries

Grounds Course Department

Account Group	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$247,560	\$341,740	38.0%
Purchased Services	110,050	175,960	59.9%
Supplies & Materials	103,922	93,000	-10.5%
Capital Outlays	2,000	2,000	0.0%
Other Costs	3,500	0	-100%
Other Financing Uses	0	72,900	100%
Total Expenses	\$467,032	\$685,600	46.8%

Pro Shop Department

Account Group	2024 Budget	2025 Budget	% Change
Personnel & Benefits	\$260,668	\$315,455	21.0%
Purchased Services	160,350	167,100	4.2%
Supplies & Materials	105,250	119,800	13.8%
Other Costs	3,500	0	-100%
Total Expenses	\$529,768	\$602,355	13.7%

Total Expenses by Department

Department	2024 Budget	2025 Budget	% Change
Grounds Course	\$467,032	\$685,600	46.8%
Pro Shop	529,768	602,355	13.7%
Total	\$996,800	\$1,287,955	29.2%

Fund Performance	2024 Budget	2025 Budget	% Change
Surplus or (deficit)	\$0	\$365,595	100%

GOLF FUND - DETAIL

Revenue Detail

Account Number	Account Name	2025 Budget
580-345208	Membership Fees	\$198,000
580-345211	Green Fees	280,000
580-345214	Cart Fees	260,000
580-345217	Range Fees	54,000
580-345220	Tournament Fees	10,000
580-345222	Moose Fees	3,500
580-345223	Rental Fees	4,000
580-345229	Handicap Fees	3,000
580-345232	Hole Sponsor	5,000
580-345247	Tournament	5,000
580-345268	Pro Shop Retail Sales	65,000
580-345280	Pro Shop Food & Beverage Sales	35,000
580-347917	Rental of Facilities	30,000
580-361010	Interest Income	4,000
580-391506	Transfer In	697,050
Total Revenues		1,653,550

Note: The increase in the Transfer-in amount in 2025 due to the cost-avoidance benefit the Golf Course provides the Sewer Fund. Reuse water is sent to the golf course rather than disposed via waste pick-up. The proposed transfer amount is based on \$0.03 per gallon sent from the sewer system and total estimated gallons.

Expense Detail – Grounds Course

Account Number	Account Name	2025 Budget
580-6140-511100	Regular Employees	\$252,007
580-6140-511300	Overtime	5,638
580-6140-512100	Group Health Insurance	43,796
580-6140-512115	Group Life Insurance	469
580-6140-512200	Social Security	19,710
580-6140-512400	Retirement Contributions	16,230
580-6140-512700	Workers' Compensation	3,890
580-6140-521200	Professional Services	28,560
580-6140-522217	Building Maintenance	3,200
580-6140-522220	Equipment Maintenance	24,700
580-6140-522233	Irrigation Pump Maintenance	7,000
580-6140-522234	Irrigation Maintenance	3,500
580-6140-522321	Equipment Rental	90,600
580-6140-522330	Equipment (Non-Capital)	17,500
580-6140-523205	Telephone	600
580-6140-523300	Advertising	200
580-6140-523600	Memberships & Dues	100
580-6140-531101	Supplies & Materials	12,500
580-6140-531118	Sand	20,000
580-6140-531131	Chemicals	45,000
580-6140-531270	Fuel & Oil	15,000
580-6140-531700	Uniforms	500
580-6140-542410	Computers	2,000
580-6140-611580	Transfer Out	37,760
Total Expenses		\$649,460

Note: The increase in personnel and benefits is due to changes in the City's compensation structure and the increase in purchased services is due the anticipation of leased equipment of approximately \$84,000 annually. The increase in Other Financing Uses is a transfer to the General Fund for indirect support.

Expense Detail – Pro Shop

Account Number	Account Name	2025 Budget
580-6143-511100	Regular Employees	\$272,305
580-6143-511300	Overtime	1,845
580-6143-512100	Group Health Insurance	10,950
580-6143-512115	Group Life Insurance	208
580-6143-512200	Social Security	20,972
580-6143-512400	Retirement Contributions	7,202
580-6143-512700	Workers' Compensation	1,974
580-6143-521200	Professional Services	13,500
580-6143-522215	Golf Cart Maintenance	8,000
580-6143-522217	Building Maintenance	12,200
580-6143-522321	Equipment Rental	108,000
580-6143-523205	Telephone	5,000
580-6143-523600	Memberships & Dues	2,400
580-6143-523903	Merchant & Bank Fees	18,000
580-6143-531101	Supplies & Materials	48,500
580-6143-531103	Postage	100
580-6143-531131	Computer & IT Support	1,500
580-6143-531290	Utilities	54,000
580-6143-531301	Food for resale	15,000
580-6143-531700	Uniforms	700
Total Expenses		\$602,356

Note: The increase in personnel and benefits is due to changes in the City's compensation structure.

Exhibit "A"

Fee increases effective January 1, 2025

Fire

Residential	From \$14 to \$18 per month
Commercial	Tiers will increase 10% per month

Water

Base charges and charges per tiered gallons will increase 13.5%.

For example, Water Rate 50 - Residential Inside City Limits base charge for the first 3,000 gallons will change from \$16 to \$18.15 and the tiered usage from 3,001-9,000 gallons will change from \$4.00 per 1,000 gallons to \$4.55 per 1,000 gallons.

Sewer

Base charges and charges per tiered gallons will increase 24%.

For example, Sewer Rate 54 - Residential Inside City Limits base charge for the first 3,000 gallons will change from \$22 to \$27.30 and the tiered usage from 3,001-9,000 gallons will change from \$4.00 per 1,000 gallons to \$4.55 per 1,000 gallons.

Sanitation

Charges will increase 18%.

For example, base charge for one regular roll cart and one recycle cart will change from \$16.83 to \$19.86 per month.