*In Recognition of Employees*
*With 20 Plus Years of Service*

# City of Kingsland, Georgia
# Operating Budget
# Fiscal Year 2014-2015

Prepared by:

Finance Department

Filiz Morrow, CPA, MPA
Director of Finance

## City Officials and Department Heads



Mayor Kenneth E. Smith Sr.



Mayor Pro Tem
Alex Blount



Councilman
Grayson Day



Councilman
Daniel Minckler

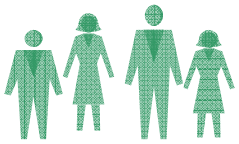


Councilman
Jim McClain

### Department Heads

**Lee Spell..... City Manager**
**Filiz Morrow..... Finance Director**
**Darryl Griffis..... Police Chief**
**Terry Smith..... Fire Chief**
**Bill Coleman .....Public Works Director**
**Ken Kessler..... Community Planning & Development Director**
**Ronnie Wise ..... Fleet Services Director**
**Bill Carreira.....Information Technology Director**
**Tonya Rosado.....Convention & Visitors Bureau Director**

# City of Kingsland



Citizens of Kingsland

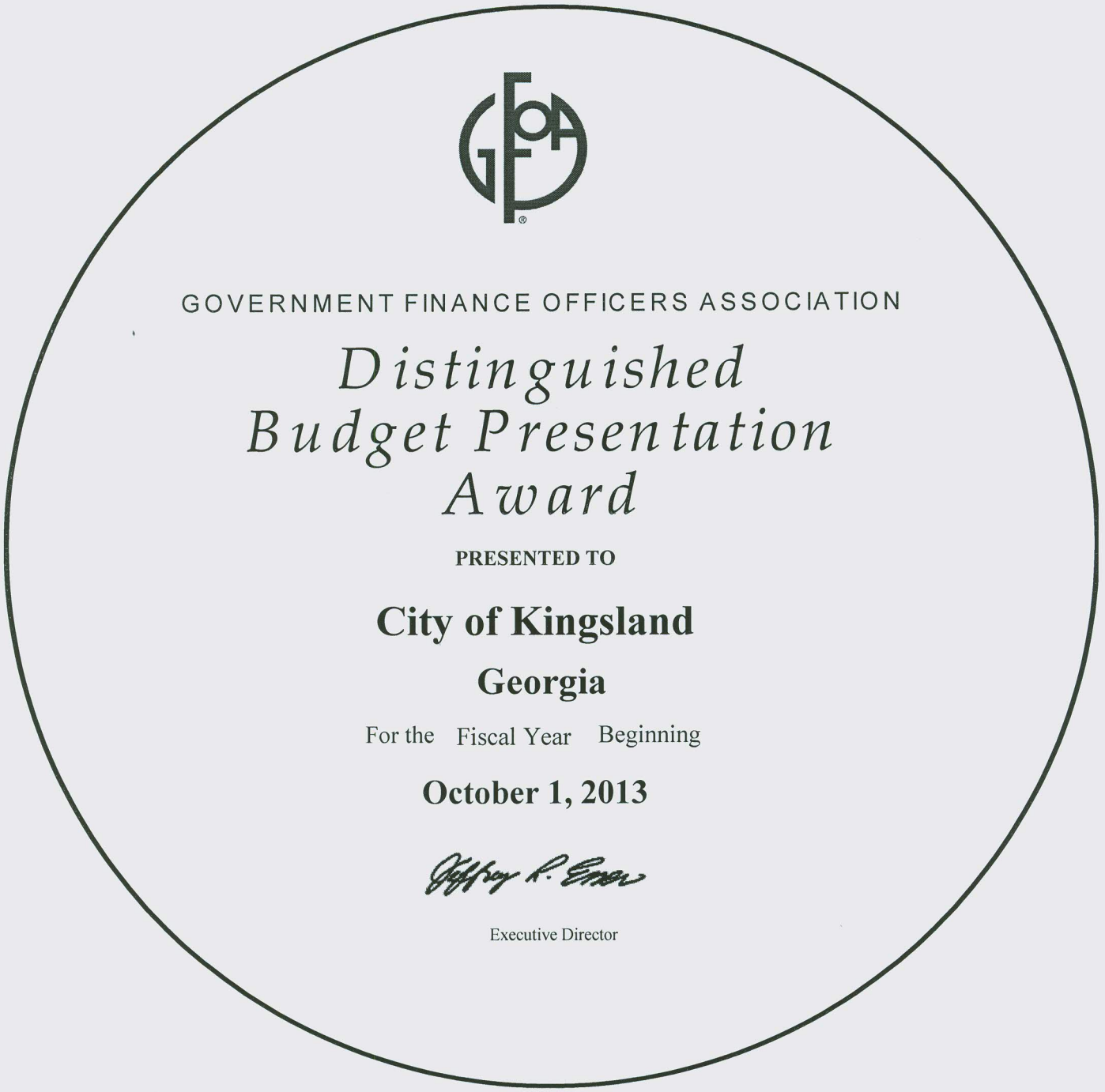
**Mayor and Council**
729-5613

- Kingsland Tourism Authority DBA CV&B
- Kingsland Development Authority
- Georgia Gateway CID
- City Attorney Jim Coppage
- Municipal Court
- Planning and Zoning Commission
- Kingsland Downtown Development Authority

**City Manager**
L. Spell
729-5613

- **Finance Director** — Filiz Morrow — 729-5613
- **Interim Fire Chief** — Terry Smith — 729-8271
- **IT Director** — Bill Carreira — 729-8280
  - Asst. IT Director — Kevin Foddrell — 729-8209
- **Chief of Police** — Darryl Griffis — 729-8250
  - Asst. Police Chief — Wayne Peeples — 729-8282
- **PW Director** — Bill Coleman — 729-8236
  - Asst. PW Director — Ron Knox — 729-8236
- **C&V B Director** — Tonya Rosado — 729-5999
  - Asst. C&V B Dir — Janelle Kjensmo — 729-5999
- **C P & D Director** — Ken Kessler — 729-8296
- **Fleet Svc Director** — Ronnie Wise — 729-6833

- DDA Dev. Dir. — Trish Jared — 729-2848
- City Clerk — Linda O'Shaunessy — 729-5613



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

## City of Kingsland

## Georgia

For the Fiscal Year Beginning

**October 1, 2013**

Executive Director

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**CITY OF KINGSLAND**
**FINANCE DEPARTMENT**

**Kenneth E. Smith, Sr.**
*Mayor*

**Filiz Morrow, CPA, MPA**
*Director of Finance*

**October 1, 2014**

Honorable Mayor Kenneth E. Smith, Sr.,
Distinguished Members of City Council,
Employees and Citizens of the City of Kingsland:

On behalf of the Finance Department, I respectfully submit the Fiscal Year (FY) 2014-15 Budget for the City of Kingsland. The budget reflects Kingsland's continued commitment to provide the highest quality services to the community in the most cost-effective manner, while working towards building and sustaining the City's long-term financial viability.

This document represents a balanced budget that conforms to all applicable laws and regulations. The adoption of the budget is one of the most important actions taken by the City Council each year. It authorizes resources and establishes direction for the City's programs and services for the coming year. Through many months of reflection, discussion, and coordination of all City departments the result of this major planning effort sets forth the resources to deliver services to our constituents and reflects the fiscal conservatism of the City Council.

As the local economy continues to struggle, including businesses and governments, a slow growth and recovery period is anticipated. The City strives to provide the best possible services to our community at the lowest attainable cost. Our focus is to provide quality services and make investments in infrastructure that support our comprehensive plan while keeping taxes and cost of services affordable. A conservative approach was maintained throughout the budget planning process. This

proactive and responsible approach has enabled the city to keep taxes at their current level for the past eight years, continue to provide the services that our citizens desire, and work towards building our fund balance back up to a healthy level.

There are several differences from a local government's budget and those of private businesses. One difference is federal and state mandates. At any given time Atlanta and Washington can pass down mandates that can cost the local government funds to implement these mandates. Another big difference is the restriction put on the City how certain funds can be used. Although some revenues such as property taxes can be spent on just about any governmental purpose, others are restricted and cannot be comingled with any others. This results in the City having 23 different bank accounts. Yet another difference is that profit is not the bottom line for a government. The bottom line is the level of service the City needs to provide for things such as police, fire, roads, and utilities and what the citizens are willing to pay for them.

The budgets for the governmental funds are mandated by law and the enterprise funds are prepared as management tools. An in depth discussion of the budgetary process is found in the financial policies section. Each fund represents its own unique characteristics, goals, and priorities of which a summary is presented in the following pages. A more detailed overview is presented with each fund.

## Budget Purpose

The City of Kingsland is a full-service city, providing police and fire protection, construction and repair of roads, community planning and development, building and code enforcement services to our citizens and businesses, along with water, sewer, and sanitation services and the other administrative and ministerial duties of city government. As explained and illustrated throughout this document, this budget provides a comprehensive financial framework for all City activities for fiscal year 2015. It is a tool that provides the foundation for controlling the financial well-being of the government. The budget is meant to serve the following four major purposes:

- A policy document for elected officials and administration to understand how the current year goals and priorities link with the overall long-term policies of the City and what processes will be used in adopting and amending the budget.
- A financial plan for administration and department heads to know exactly how to

pay for the services we provide and to utilize three year financial comparisons to easily identify fluctuations.

- An operations guide for departments that receive funding to be able to identify the resources needed including staffing to meet the departments' objectives.
- A communication device for the varied users who require budget information; such as, elected officials, media, investors, and the public. This document will allow users to be able to easily gather needed information through the graphs, summaries, and narratives that are used through-out the document.

## Budget Organization

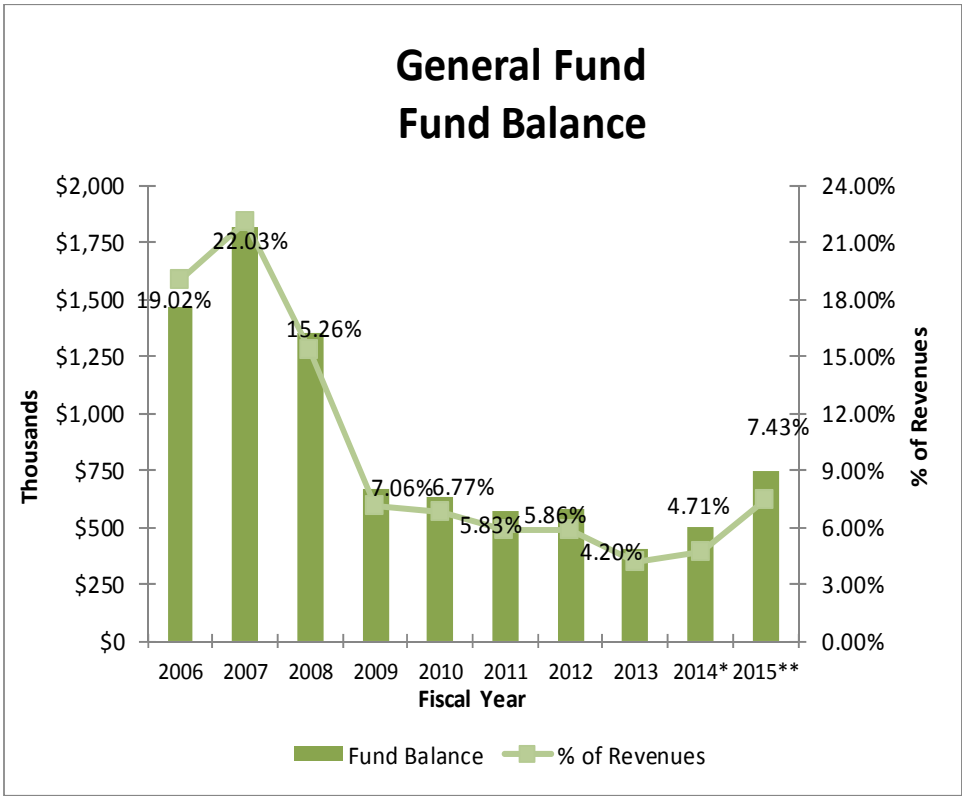
The budget contains three major parts:

- Summary Statements – provide an over-all description of the City and financial summaries and policies. It includes statistical indicators that help to depict where the City is heading. This section includes a city-wide personnel summary to easily understand staffing requirements at a glance, as well as a city-wide debt summary. Also included in this section are projected available fund balances along with revenues and expenditures by fund. Prior year's actual results, estimates for the current year and the next fiscal year are shown to allow readers to compare, on a historical basis, the financial results of the City. A glossary and acronym summary is provided at the end of the document.
- Departmental Budgets – presents each fund in total and each individual operating unit's budget. Each department is shown separately by line item expenditure in the same three-year format as the summary financial information in order to compare historical results. The unit's goals and objectives are described here and how they relate to the City's overall objectives. Performance measures are presented for each department in the three year format to historically measure inflows and outflows.

- Capital Outlay – provides the five year plan for capital acquisitions of the City. Included in this section is a detailed explanation of the projected projects and assets that will be completed or purchased during the year. The effect on future years' budgets due to the acquisition of these current year projects are discussed.

# Fund Overview

## General Fund



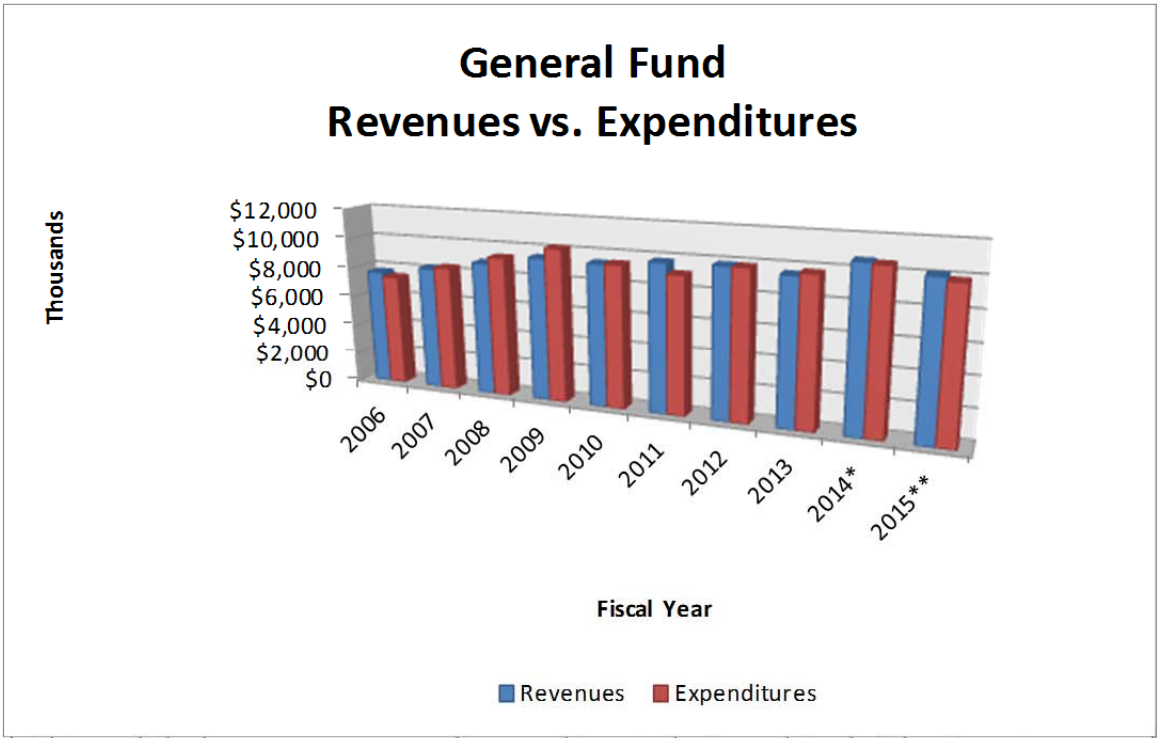

This graph displays the cumulative result of excess (shortage of) General Fund Revenues over expenditures and total fund balance as a percentage of General Fund revenues. Data is based on actual numbers, except for FY14 and FY15 are budgeted non-Gaap basis.

The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. It is a major governmental fund of the City. It is the City's goal to increase the general fund's fund balance to an acceptable level as discussed in the financial policies section. We were able to move the fund balance into the positive for the year ended September 30, 2004 after years of a negative balance. That positive fund balance stayed intact and it even increased for the year ended September 30, 2007. Unfortunately FY08 showed an actual use of fund balance and FY09 also did the same. FY 2010 & 2011 only used a very small amount of fund balance and 2012 showed a very small addition to fund balance. This is due to the current state of the economy, particularly the slowdown in sales tax collections and building permits. We are optimistic this trend will reverse for the year ending September 30, 2015 due to this year's budget being prepared in a conservative manner. Taxes remained the same 8.00 mills. The proposed budget represents a moderate financial cash flow for the coming year.

Total revenues are estimated at $10,097,498 which represents a 1.77% decrease (excluding capital leases) over prior year's amended budget. This decrease is a result of a conservative estimate on revenues until the economy shows attainable signs of actual growth and recovery. A delinquent property tax collection service began in the middle of FY 14 which did increase revenues and will continue in this budget year to increase revenues for delinquent property taxes.

Total expenditures are estimated at $9,847,955. This represents a 3.3% decrease (excluding capital leases) over prior year budget. This is attributable to sharing costs and services between local entities; such as, economic development and fleet services. Additional savings in personnel costs is a result of implementing an early retirement incentive plan. Each department has realized the need to cut expenses and has done so.

Major capital expenditures were kept at a minimum, but include some replacement equipment and vehicles in various departments. Costs have been set at a minimum for the coming year.




*This graph displays revenues compared to expenditures in the General Fund. Other Financing Sources and Uses are not included. Data is based on actual numbers, except for FY14 and FY15 are budgeted non-Gaap basis.*

## Convention and Visitors Bureau Fund

The City contracts with the Kingsland Convention & Visitors Bureau (CVB) to promote tourism within the City. Per state law, in order for the City to collect a hotel/motel tax rate of 6%, the City must spend 43.3% on the promotion of tourism. The CVB accomplishes this through the intergovernmental contract.

The City appoints all board members of the CVB. The City possesses the authority to review, approve, and revise the budget and governs collection and disbursement of funds. The CVB is presented as a discreetly presented component unit in the City's Financial Statements. Although it is legally separate from the City, it does not meet the criteria of a blended unit.

Total revenues are estimated at $369,441 with the total expenditures being $369,441. As with all of the City's budgets, this budget is prepared on the cash basis and any excess funds will be carried forward to be spent as required by law.

## Other Governmental Funds

These are funds that are required by Georgia law to be separated from the general fund and they are discussed in detail in the section labeled "Other Funds." "Other Funds" expected to be a major governmental fund for FY 14/15 include the following:

- SPLOST Fund accounts for funds received from a special local option sales tax and the expenditures of those funds. By voter referendum, these funds may only be spent on qualifying projects. The majority of this SPLOST is to be used on roads, streets, and bridges. This is expected to be a major governmental fund for FY 14/15. This fund is budgeted on the cash basis.
- Georgia Gateway Community Improvement District (GGCID) is a discreetly presented component unit and accounts for funds for the activities of the GGCID. The GGCID was created to construct and finance public infrastructure in support of a future economic development project expected to break ground in FY 15. This is expected to be a major governmental fund for FY 14/15. This fund is budgeted on the cash basis.

*A more detailed description of all funds can be found in the financial policies section.*

## Water and Sewer Enterprise Fund

All revenues and expenses of the City's water and sewer system are accounted for in this fund. This proposed budget represents a solid financial position. The Water and

Sewer budget is prepared on the cash basis resulting in depreciation and compensated absences not being budgeted.

Total revenues are estimated at $7,793,700. The cash basis allows for capital recovery fees to be budgeted as revenues. Operating revenues have increased due to an increase in capital recovery fees. Also, non-operating revenues have increased due to transfers in from SPLOST funded water and sewer projects.

Total expenses are estimated at $7,108,283. Expenses show an increase over last fiscal year due to an increase in capital outlay for SPLOST funded water and sewer projects. The cash basis allows for bond and other liabilities' principal payments. Major capital expenses are detailed in the capital improvement section.

### Solid Waste Fund

All revenues and expenses associated with solid waste collection and disposal are accounted for in this fund. The revenues are estimated at $1,073,575 with expenses being estimated at $969,384.

This fund is also prepared on the cash basis which allows for principal payments on liabilities, but depreciation and compensated absences are not budgeted.

## BUDGET SUMMARY

Adopted Budget FY 2015

| Fund | Adopted Budget FY 2015 | Revised Budget FY 2014 | Inc/Dec Over FY 2014 | % Change |
|---|---|---|---|---|
| General Fund | $ 10,097,498 | $ 10,631,795 | $ (534,297) | -5.03% |
| CVB Fund | 369,441 | 344,790 | 24,651 | 7.15% |
| Special Revenue Funds | 17,284,218 | 1,889,804 | 15,394,414 | 814.60% |
| Capital Project Funds | 4,051,950 | 3,229,118 | 822,832 | 25.48% |
| Debt Service Funds | 421,342 | 376,182 | 45,160 | 12.00% |
| Water/Sewer Fund | 7,793,700 | 6,051,898 | 1,741,802 | 28.78% |
| Solid Waste Fund | 1,073,575 | 1,155,470 | (81,895) | -7.09% |
| Totals | $ 41,091,724 | $ 23,679,057 | $ 17,412,667 | 73.54% |

## BUDGET HIGHLIGHTS

1. The current budget was prepared to ensure current revenues support current expenditures.

2. A total of $4,559,728 in capital outlays is planned. Of this amount, $197,896 will be paid out of the current budget or the "pay as you go" method, $4,051,950 will be funded from SPLOST funds, and $309,882 will be financed with lease to purchase funds. A detailed schedule can be found in the capital outlay section.

3. The current approved budget eliminated 7 positions from prior year through an early retirement incentive plan. Positions previously funded that are not funded in this budget include: deputy city manager, human resource director, deputy finance director, assistant fire chief, assistant planning & zoning director, municipal utilities director, and municipal utilities assistant director. Also, the economic development director position was eliminated by unifying all local economic development agencies under the County's Joint Development Authority. Approximately $700,000 in savings for personnel costs (salaries plus benefits) is being realized from the implementation of these cost saving measures.

4. Total expenditures of $10,077,308 were requested in the General Fund, but only $9,847,953 of these requests were recommended and approved.

5. A total of $1,453,950 is available from Special Local Option Sales Tax Funds (SPLOST) for various water and sewer projects left in SPLOST VI. Proceeds for SPLOST VII started coming in the last quarter of FY 14. A total of $2,598,000 is estimated to be available for various projects. A project list over the life of SPLOST VI and VII is included in the capital outlay section.

6. This budget reflects a continued high level of service at a reduced cost for providing these services. New cost savings measures are in effect with this budget through the implementation of shared services with the County and surrounding entities for economic development, fleet services, tourism services, fire services, and yard debris service. Also, a new service of commercial sewer waste disposal was implemented as a revenue source for the water and sewer fund.

# FY 2014-15 GOALS & PRIORITIES

Each department has developed specific priorities as the basis for budget proposals. Following are some of the major goals and priorities. There are no significant changes over current year priorities as they pertain to the basic premise of providing quality services. The long term policies are discussed in the Financial Policies section and in each department section it is shown how these 2015 goals relate to the long term goals of the City.

## Economic/Cultural

- Continue to explore innovative ideas to enhance services to the citizens.
- Continue utilization of the Joint Comprehensive Plan.
- Continue to be proactive in planning for growth and development.
- Continue to be proactive in implementing cost savings measures.
- Continue condemnation of dilapidated houses.
- Complete Kingsland Downtown Master Plan and Strategic Plan.
- Continue to meet Georgia program standards for Main Street Designation.
- Continue to develop and strengthen partner relationships focusing on the Hospitality Industry in Kingsland.
- Continue with monitoring of illegal waste dumping.
- Continue to seek grants for recycling program.

## Public Safety

- Complete implementation for record retrieval and storage procedures.
- Streamline the recording and disposition of fines for quicker access to final dispositions.
- Further develop and continue Internet Crimes Against Children (ICAC) and Child Safe Hood Program.
- Eliminate opportunities for crime and reduce fear of crime through proactive prevention.
- Improve the quality of life in every neighborhood through community partnership.
- Continue to recruit and retain volunteer fire fighters.
- Purchase and maintain necessary public safety equipment and vehicles.
- Repair pot holes in a timely manner on various city owned streets to ensure safety of drivers and passengers.

- Provide timely maintenance and repairs on all City vehicles to ensure safety for all drivers.

**Financial**

- Continue to secure funding for priorities as outlined in the operating budget and by Mayor and Council.
- Obtain GFOA Budget and CAFR awards in order to provide the public, officials, and management with sound financial instruments.
- Implement on-line payments for utilities and taxes.
- Continue to monitor, assess, and realign staff for overall efficiency and effectiveness in providing services to the City.
- Review City policies and Code of Ordinances to determine continued feasibility and effectiveness.
- Replace vehicles and workstations on a rotating schedule.
- Extend current water supply system throughout the City.
- Maintain and construct infrastructure to meet the needs of the City.
- Maintain and purchase capital outlay to meet the needs of the City.

## ISSUES IN DEVELOPING THE BUDGET

The following issues should be considered by the Council in its review of the FY 2014-15 Budget.

1. In the current times, with the slow recovery of the national and state economies, local governments are faced with the dilemma of providing the same level of service with fewer revenues, thereby putting more pressure on providing a balanced budget. However, we are starting to see subtle signs of a recovering economy while some revenues under performed others exceeded expectations.

2. On the revenue side, the weakened real estate market is still affecting values in the tax digest. In the General Fund, due to the slow recovery of the housing market, our property tax revenues are down 11% or $375,000 from FY 2008/09. This should increase over the coming years due to the City contracting with a collection company for delinquent property taxes and the expected upward turn for the housing market. The Mayor and Council made the decision not to

increase the millage rate, thereby eliminating any additional burden on the taxpayers. The millage rate remained the same 8 mills it has been since 2007. Fiscal year 2013-14 building permits showed signs of economic recovery by nearly doubling in amount from the two previous years. However, building permits are still 28% short of reaching prerecession amounts collected in FY 2008-09. This also affects our water and sewer revenues as connection fees are still down by 38% from FY 2008-09, but these revenues did increase by more than double from the prior year. The last rate increase for water and sewer usage was implemented in 2010. To avoid putting a financial strain on our customers, the City has keep costs at a minimum and no rate increase is calculated into the current budget.

3. On the expenditure side, for the third year in a row all department heads analyzed their budgets closely. Historically most employees received 3.5% merit raises. In FY 2009-10 they did not receive any raises. In FY 2010-11 year's budget they received 2.5%. The last three years did not have any increases for merit raises. The current budget reflects an up to $500 performance incentive for employees. With our health insurance increasing 8% over last year and our retirement increasing 71% since FY 2008-09 along with diminishing revenues it is very difficult to find the budget amounts needed to maintain levels of service. This was accomplished by all departments budgeting for only the bare minimums needed to run their department along with eliminating some positions that were vacated through an early retirement incentive plan and through sharing some services with local entities.

4. We are keeping a very close watch on the actual revenue and expenditures to determine if any further actions are needed. With a continued conservative approach and new cost saving measures in place, the City's continued financial stability is promising.

## Long Range Financial Policies

More specific financial policies are shown at the financial policies tab. Every five years, the departments along with the City Manager prepare a "Short Term Work Program" identifying their next 5 years goals and how it will be financed. This program is shown

in the capital outlay section. Each year it is reviewed to see if these goals/plans can be incorporated in the coming budget. These goals are prioritized and recommended by the City Manager. This budget seeks a balanced relationship between revenues and expenditures for all funds as well as sets the direction of other services not driven by the general fund. Direction by the City Council will enable our FY 2014-15 Budget to be balanced and reflective of the City's attempt to maintain our quality of services in an efficient manner under challenging parameters.

Each year, staff reviews the financial policies regarding purchasing, cash management and other policies and make recommendations if any changes are needed. Non-financial goals are set in the Joint Comprehensive plan with the County and the other two municipalities that reside within the County. In addition a Master Plan for Water and Wastewater is in place.

## Long Range Financial Outlook

As discussed in the issues in developing the budget, our Ad Valorem taxes are down as well as other revenues due to the slow recovering economy. It is anticipated that these revenue trends are going to rebound soon. There are signs of increases in our sales tax due to a new ten year agreement that gives the City increased percentages over the next three years in addition to the recovering economy.

Just before the economy fell, the City annexed land in 2007 that doubled the then size of the City. Nothing has materialized with this additional land as yet, but we have to be proactive because we know that in the future it will be developed. This will put pressure on the City to provide additional services before we are able to tax those homes and businesses. The City does not receive taxes until well after the structure is completed and does not receive user fees until after the homes or businesses are occupied.

In FY 2013-14 the City Council approved the development agreement for the proposed EPIC Adventures Resort, a multi-themed entertainment resort project to be located inside the city limits that will stimulate tourism and economic growth for our community and surrounding communities. The City created a Community Improvement District (CID) to construct and finance the public infrastructure that will coincide with the private components of this project. The CID's debt on the public infrastructure is anticipated to be repaid through incremental tax received from the Tax Allocation

District (TAD) without having any liability to the City. It is estimated the project will attract thousands of visitors, create over 2,300 jobs locally, and increase the City's revenues by $2.2 million annually.

As of now and in the immediate future, all departments are trying to keep their costs down, while maintaining our level of service. Only essential equipment and vehicles are being purchased and vacant positions are being evaluated and only filled on an as needed basis. It is basically a watch as we go in determining any new projects that may be started.

I think once again through the efforts of Mayor, Council, City Manager, and Department Heads; we have produced a solid document. I give them my sincere thank you for their assistance in earning our GFOA Award for prior years' budgets and for their participation and planning of this year's budget. I also would like to commend each department on their fiscal responsibility in conducting their FY 2013-14 operations.

In closing, I believe this FY 2014-15 Budget shows a reasonable approach to fulfill the goals of council by providing the needed services to the citizens and their desire to address the needs of the community. I hope I have provided the future reader with a concise knowledge of where the City of Kingsland has been and the financial issues we face in the coming year.

Preparation of this budget was a team effort, but I would like to give a special thanks to Cindy McCollough, Jo Pearson, and Michelle Palmer for their assistance in this year's preparation. I hope that preparing a budget document in this form has assisted all readers in gaining a deeper understanding and knowledge of what resources we have and what we do with them.

Respectfully submitted,



Filiz Morrow, CPA, MPA
Director of Finance

# James "Soup" Campbell



Crew Worker

31 Years of Service

1983-2014

# City Overview

## Government

The City of Kingsland is a municipal corporation created and existing under the laws of the State of Georgia. The Mayor and a four-member Council conduct the affairs of the City. Under the City's Charter, all legislative powers are vested in the Council. No person is eligible to serve as Mayor or as a Council member unless he or she is a qualified voter of the City at the time of his or her election to such office. The Mayor and the members of the Council are elected at-large by the voters of the entire City.

Under the City's Charter, the Mayor is the chief executive officer of the City and has general jurisdiction of all affairs of the City. The Mayor presides at all meetings of the Council and has a vote only in the case of a tie vote by the members of the Council. The Mayor has the power to veto every ordinance or resolution passed by the council, which veto may be overridden only upon the affirmative vote of the four members of the Council. Under the City's Charter, the City Manager, who is appointed by and serves at the pleasure of the Council, is the chief administrative officer of the City responsible to the Mayor and Council for the administration of all City affairs placed in his/her charge pursuant to the Charter of the City.

Information concerning the current Mayor and members of the Council is set forth below:

| Name and Office Held | Expiration of Term | # of Yrs in Office | Age | Principal Occupation |
|---|---|---|---|---|
| Kenneth Smith, Sr., Mayor | 12/31/15 | 12* | 69 | Civil Service |
| Alex Blount, Mayor Pro Tem | 12/31/17 | 12 | 35 | Lockheed Martin |
| Grayson Day, Council | 12/31/15 | 4.5 | 38 | Educator |
| Daniel Minckler, Council | 12/31/17 | 1 | 28 | Self Employed |
| James McClain, Council | 12/31/15 | 3 | 57 | Self Employed |

**Past Council Member for sixteen years.*

## Geography

Camden County has three municipalities with Kingsland being the second largest. After having annexed 24.3 square miles in FY 07/08, the City is now the 8th largest in the state of Georgia as far as land mass. The City is located in the southeastern portion of the state of Georgia in Camden County, which is bordered on the south by the state of Florida. The City presently has a total area of approximately 45 square miles. The City is approximately 25 feet above sea level.

## Demographics

According to the U.S. Bureau of Census, the City of Kingsland's population was 2,008 in 1980; 4,699 in 1990; 10,507 in 2000; and estimated at 16,240 estimated for 2013. Our population continues to grow with an increase in growth of 55% from 2000 to 2013. Some major reasons for the continued growth have been attributed to the common wealth our community has to offer; such as, a good public school system, parks and recreation, low crime rate, proximity to Interstate 95 and Jacksonville (FL) International Airport, and lower than average cost of living. Also, the Kings Bay Naval Submarine Base has contributed significantly to the area's growth.

There are 5,783 households out of which 41.4% have children under the age of 18 living with them, 54.2% are married couples living together, 15.4% have a female head of household without a spouse present, and 25.8% are non-families. Of all the households, 20.0% are made up of individuals and 4.5% have someone living alone who is 65 years of age or older. The average household size is 2.76 and the average family size is 3.19. *(Source: www.nationmaster.com).*

Since the early 1980's, the City has added two new city halls, a police station, a new public works facility, three new fire stations, and significant outlays for water, sewer, and storm water infrastructures. The City constructed a new welcome center close to the Interstate 95 overpass and has renovated a train depot in the downtown district to serve as a second welcome center and museum.

## Demographic Data

Set forth below is selected population data for the City with comparative totals for County, State, and United States.

| Year | City | County | State of Georgia | United States |
|---|---|---|---|---|
| | *Population* | | *Population in Millions* | |
| 2013* | 16,240 | 51,476 | 10.0 | 316.5 |
| 2012* | 16,285 | 51,402 | 9.7 | 314.0 |
| 2010 | 15,946 | 50,513 | 9.7 | 308.7 |
| 2008* | 13,659 | 47,641 | 9.7 | 307.1 |
| 2000 | 10,507 | 43,664 | 8.2 | 285.0 |
| 1990 | 4,699 | 30,167 | 6.5 | 249.5 |
| 1980 | 2,008 | 13,371 | 5.5 | 226.5 |
| 1970 | 1,831 | 11,334 | 4.6 | 203.2 |
| 1960 | 1,536 | 9,975 | 3.9 | 179.3 |
| 1950 | 1,169 | 7,322 | 3.4 | 151.3 |

*Source: U.S. Bureau of Census*

**Estimated Values*

## Economic Data

The following information is provided to give the readers an overview of the general economic condition in the City, or in some cases, the County. These statistics have not been adjusted to reflect economic trends.

Set forth below is information concerning sales tax collected in the County:

***Camden County Local Option Sales Tax Collected***

| Year | Amount | Year | Amount |
|---|---|---|---|
| 2014 | $7,263,922 | 2009 | $7,311,778 |
| 2013 | $7,005,055 | 2008 | $7,939,006 |
| 2012 | $7,252,526 | 2007 | $8,896,053 |
| 2011 | $6,960,974 | 2006 | $8,781,284 |
| 2010 | $7,017,428 | 2005 | $7,533,511 |

*Source: Georgia Department of Revenue*

Set forth below is information concerning building permits in the City:

| COMMERCIAL/INDUSTRIAL/OTHER | | | SINGLE FAMILY | | MULTI-FAMILY | |
|---|---|---|---|---|---|---|
| YEAR | PERMITS | VALUE | UNITS | VALUE | UNITS | VALUE |
| 2014 | 11 | $1,323,143 | 55 | $6,953,507 | 10 | $1,208,300 |
| 2013 | 11 | $4,391,973 | 20 | $3,025,839 | 4 | $501,400 |
| 2012 | 61 | $2,723,181 | 20 | $2,552,467 | 0 | $0 |
| 2011 | 71 | $6,340,052 | 48 | $5,064,124 | 0 | $0 |
| 2010 | 70 | $2,180,497 | 36 | $4,227,157 | 0 | $0 |
| 2009 | 32 | $733,302 | 106 | $13,025,360 | 5 | $508,402 |
| 2008 | 124 | $15,625,291 | 110 | $14,759,495 | 70 | $4,365,816 |
| 2007 | 35 | 13,519,780 | 171 | 20,170,032 | 40 | 3,306,900 |
| 2006 | 16 | 11,960,746 | 223 | 28,065,926 | 104 | 8,986,738 |
| 2005 | 11 | 4,188,343 | 179 | 22,468,919 | 246 | 18,219,838 |
| 2004 | 8 | 4,376,000 | 145 | 14,297,076 | 140 | 7,971,144 |
| 2003 | 4 | 1,060,000 | 132 | 13,133,720 | 60 | 3,585,690 |
| 2002 | 4 | 1,062,100 | 131 | 9,888,959 | 69 | 2,512,300 |

*Source: City of Kingsland Community Planning & Development Director*

Following is a table showing the industry mix for Camden County as of December 31, 2014. The table is intended to provide information regarding the types of industries employing residents of the County and the compensation paid to those employees. The table does not provide information with respect to all industries and firms. It is based upon and includes only those industries and firms that participate in the State Unemployment Insurance Program.

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# INDUSTRY MIX

| Industry | Average Number of Firms | Average Monthly Employment | Average Weekly Wages |
|---|---|---|---|
| Agriculture, Forestry, Fishing & Hunting | 5 | 32 | $703 |
| Construction | 91 | 410 | 765 |
| Manufacturing | 18 | 668 | 1,397 |
| Utilities | 3 | * | * |
| Wholesale Trade | 25 | 302 | 1,074 |
| Retail Trade | 153 | 2,314 | 419 |
| Transportation & Warehouse | 12 | 81 | 670 |
| Information | 11 | 140 | 512 |
| Finance and Insurance | 54 | 408 | 779 |
| Real Estate, Rental and Leasing | 43 | 162 | 511 |
| Professional, Scientific and Technical Services | 81 | * | * |
| Management of Companies | 4 | * | * |
| Admin & Support & Waste Management | 46 | 525 | 805 |
| Educational Services | 9 | 39 | 405 |
| Health Care and Social Assistance | 95 | 1,033 | 767 |
| Arts, Entertainment, and Recreation | 9 | 90 | 420 |
| Accommodation and Food Services | 114 | 1,789 | 258 |
| Other Services (Except Public Administration | 74 | 269 | 375 |
| Federal, State & Local Gov't | 58 | 4,421 | 890 |

*Note: *Denotes confidential data* *Source: Georgia Department of Labor, June 2014*

Set forth below are the largest employers located in the area as of September 30, 2014, their industries, and their approximate number of employees.

| Top Ten Employers | | | | | | |
|---|---|---|---|---|---|---|
| **County Wide** | | | | **City of Kingsland** | | |
| **Employer** | **Industry** | **# of Employees** | | **Employer** | **Industry** | **# of Employees** |
| Kings Bay Naval Sub Base | Military Base | 8,979 | | City of Kingsland | Local Government | 178.5 |
| Camden County School | Public Education | 1,200 | | Cracker Barrel | Restaurant | 92 |
| Express Scripts | Pharmaceutical Call Center | 650 | | Publix Supermarket | Retail Grocer | 92 |
| Lockheed Missiles & Space | Aerospace Manufacturer | 479 | | Winn Dixie | Retail Grocer | 70 |
| Camden County Government | County Government | 404 | | Beachview Event Rentals | Tent Rental | 55 |
| Wal-Mart Supercenter | Retail | 366 | | Lowes Home Improvement Center | Retail | 50 |
| Southeast Georgia Health System | Hospital & Healthcare | 330 | | Kmart | Retail | 50 |
| Kings Bay Support Services | Base Contractor | 290 | | Ruby Tuesday | Restaurant | 48 |
| City of Kingsland | Local Government | 178.5 | | Longhorn Steakhouse | Restaurant | 46 |
| City of St. Marys | Local Government | 154 | | Bennett Chevrolet<br>P&G Partners D/B/A McDonalds | Vehicle Dealership<br>Fast Food Restaurant | 42<br>42 |

*Source: Kings Bay Area Chamber of Commerce & City of Kingsland Business Licenses.*

*(The remainder of this page intentionally left blank.)*

Set forth below are the largest taxpayers located in the City as of January 1, 2014, their industries, their assessed value, and their tax bill.

| Top Ten Taxpayers | | | |
|---|---|---|---|
| City of Kingsland | | | |
| **Taxpayer** | **Industry Type** | **Assessed Value** | **Tax Bill Amount** |
| Soncel Homes Inc | Residential Home Developer | $7,071,364 | $56,567 |
| Lowes Home Centers Inc | Home Improvement Retail | $4,378,719 | $35,029 |
| Georgia Power Company | Utility Company | $3,625,248 | $29,002 |
| Kingsland Development Co LP | Residential Home Developer | $2,600,646 | $20,805 |
| CPF-FIA LLC | Residential Home Developer | $2,329,502 | $18,636 |
| A T Williams Oil Co | Travel Plazas & Convenience Stores | $1,790,386 | $14,323 |
| Royal Point Apartments LP | Apartment Complex | $1,581,317 | $12,651 |
| Walker William T & Shirley W | Apartment Complex | $1,539,974 | $12,320 |
| Camden Telephone & Telegraph | Utility Company | $1,511,471 | $12,092 |
| Redus Atlanta Subdivisions LLC | Real Estate Developers | $1,490,906 | $11,927 |
| Kingsland Phase II LP | Real Estate Developers | $1,462,347 | $11,699 |

*Source: City of Kingsland Tax Records*

## Accommodations

There are currently twenty-one hotels located in Kingsland off Interstate 95 with 1461 guestrooms. Three additional hotel properties catering to long-term guests are located in downtown Kingsland offering a combined total of 68 guestrooms. Currently, the City of Kingsland offers one RV/Camping park and one RV only park with a total of 66 RV sites.

Currently, there are several meeting spaces are available for rent to the general public. These facilities include meeting spaces at local hotels from 10-200 guests; banquet accommodations at local restaurants for up to 350; or rentals at local facilities for groups up to 250. The Law Enforcement Training Center located in the Kingsland Welcome Center hosts law enforcement training for up to 100 participants. Camden County High School Theater is located in Kingsland and seats 1,275 guests.

## Climate

With a pleasurable coastal atmosphere, the residents and visitors of Kingsland enjoy a relatively mild climate. The average yearly temperature is 67.2 degrees Fahrenheit, with an average temperature of 89.80 degrees Fahrenheit in July and 44.50 degrees Fahrenheit in January.

## Communications

Three newspapers serve Kingsland; the *Georgia Times Union, the Camden County Tribune & Georgian, and the Periscope (Kings Bay Naval Base).* WECC-FM, WOKF-FM and WKBX-FM radio stations provide music, news, and local broadcasts to Kingsland residents.

## City Amenities

Kingsland residents enjoy participating in the numerous leisure activities offered by the County's Recreation Center located in Kingsland. The Camden County Community Recreation Center is a 38,000 square foot, multi-purpose, state of the art facility. It offers leisure opportunities for everyone; including, but not limited to a, weight training and fitness room, gymnasium for basketball, heated pool for aquatics, track facilities, and racquetball, baseball, and softball courts. They offer a wide range of youth athletics; such as, gymnastics and swimming teams as well as a complete aquatic program and daily aerobics. Also, they offer senior fitness programs and social dances for all ages. The local area offers twelve tennis courts, seventeen parks, two swimming pools, and an attractive municipal golf course, one country club that has a semi-private golf course and one community theater group in the county. Camden Sports Center located in Kingsland includes an 8,000 seat football stadium, three softball fields, a baseball field, a running track, two soccer fields, and several practice fields. Crooked River State Park located 12 miles from Kingsland, offers camping, swimming, fishing, picnicking, water skiing, motor boating, and cottages. St. Marys River, Crooked River, Satilla River, and Little Satilla River have public boating and fishing. Cumberland Island National Seashore is a local scenic attraction.

## Education

The Camden County School System is home to one comprehensive high school (with a separate center for ninth graders), two middle schools, nine elementary schools, an Alternative School, and the Coastal Academy for Special Education students. The high school, ninth grade center, one middle school and four elementary schools are located in Kingsland. The system serves approximately 9,250 students with 706 certified employees and nearly 800 support employees. Overall student to teacher ratio is 13 to 1. Student percentages by ethnicity are: 64% white, 24% black, 5% mixed race, 11% Hispanic, and 1% Asian. Kingsland houses the high school, ninth grade center, one middle school, four elementary schools, and one county public library. Also, three private school options are available in the county for grades kindergarten through twelfth.

*Source: Camden County School Board*

## Higher Education



College of Coastal Georgia (CCG) serves the needs of the community by offering select college-level courses at the CCG's 17.5 million dollar Camden Center located in Kingsland. The Camden Center opened its 90,000 square foot permanent facility in May of 2004 which features a 260 seat auditorium, a full service library/learning center, classrooms, chemistry and biology laboratories and a teaching kitchen and demonstration dining room. The College of Coastal Georgia has been designated as a state college, which means they may offer certain targeted baccalaureate degree programs designed to meet the workforce and advancement needs of our communities in addition to the associate degree programs provided. This change added several bachelor's degree programs which will allow Camden & surrounding area students to pursue baccalaureate degrees. This opportunity of the college becoming a four-year program could become a destination for students in surrounding counties to attend college away from home. Altamaha Technical Institute offers some technical courses through CCG, but has been approved for a new campus in Kingsland as soon as funding is available from the State. In addition to the Camden Campus, College of Coastal Georgia in Brunswick (30 minutes North), University System of Georgia, offers courses in programs designed to provide opportunities in three areas: two-year associate degree programs

which prepare students to transfer to senior colleges and universities; one and two-year career programs which prepare students for immediate employment; and developmental and remedial courses for students who need to refresh or strengthen their academic background.

*Source: Camden County Tribune & Georgian*

Naval Submarine Base Kings Bay located adjacent to Kingsland also offers several degree programs from Associate's level to Master's through on-site campuses from Brenau University, Valdosta State University, and Troy State University.

Okefenokee Technical College at Waycross is 55 miles from the County and has approximately 1,900 students. College of Coastal Georgia at Brunswick, a two-year & four-year school, is 35 miles from the County and has approximately 2,000 students. The University of North Florida at Jacksonville, Florida, a four-year school, is 30 miles from the county and has approximately 14,120 students. Valdosta State University at Valdosta, a four-year school, is 95 miles from the County and has approximately 11,000 students.

## Health Care

The local hospital, Camden Medical Center, has 40 beds and offers 24-hour emergency service and medical care. Construction is now complete on a 90,000 square foot addition that also houses the 78 bed St. Marys Convalescent Center. Within the new two-story addition is a new Emergency Department with 17 private treatment rooms, an expanded Surgery Department with four operating rooms, a new Outpatient Services Department and a new Imaging Department with a Woman's imaging area and the Cardiopulmonary Department. In addition, on the second floor of the new construction is a 23-bed medical-surgical unit with all private rooms and a five-bed intensive care unit. In the renovated areas of the existing hospital facilities it was expanded for the laboratory, pharmacy, labor and delivery, various support services and the cafeteria. In addition to the hospital expansion, a new VA Clinic was opened fall 2008 to provide primary and mental health care. Also, Southeast Georgia Regional Medical Center in Brunswick (30 miles away) has 340 beds. Magnolia Manor and The Mews of St. Marys provide services for elderly residents in the area. In addition, there are over 150 physicians, sixteen dentists, and five local veterinarians' offices.

*Source: Southeast Georgia Health System webpage: www.sghs.org*

## Public Safety

Fire and police protection are provided to the residents of the City. Kingsland's police force consists of 48 employees, including three School Resource Officers and one animal control officer. Three fire stations service Kingsland residents with 25 full-time firefighters (including EMTs & Paramedics), 14 part-time firefighters, and about 30 volunteers. Kingsland Fire Department is rated by the Insurance Services Office. The ISO makes independent evaluations of Fire Departments and assigns a rating from a Class 1 (the best) to Class 10 (unprotected). Residents of Kingsland enjoy a low ISO rating of class three. Many fire insurance companies use the ISO rating as one factor in setting the amount of premium that is paid on a particular property. Thus, low ISO ratings equal lower insurance premiums and better service.

## Transportation

Kingsland is easily accessible, as Interstate 95 (north and south), U.S. Highway 17 (north and south), and Georgia Highway 40 (east and west) all run through the City. Kingsland's strategic location is ideal for connecting to the rest of the world. Jacksonville (Florida) International and Commercial Airport is only 25 minutes south, and the Georgia Port Authority in Brunswick, one of only two deep water ports in Georgia, is 30 minutes to the north. Also, 30 minutes to the South is the Jacksonville Port Authority (JAXPORT) an international trade seaport in Northeast Florida. JAXPORT has multiple cargo terminals capable of handling container, automobile, bulk, breakbulk and refrigerated cargoes, as well as cruise passenger service and local ferry service. The St. Marys Municipal Airport also serves the area. The nearest navigable river is the St. Marys River, which has a 32-foot channel depth and a public barge dock. Norfolk Southern rail service is available in Savannah, 95 miles away, and CSX rail service is offered locally in the City.

## Camden County Industrial Park

Camden County Industrial Park consists of approximately 164 acres located one-quarter mile west of Interstate 95 in Kingsland. The Park is centrally located between the port cities of Jacksonville and Brunswick (35 miles north of Jacksonville and 30 miles south of Brunswick).

Kingsland Industrial Park consists of 148 acres and is located in the city.

## Utilities

Kingsland has excellent ability to supply industrial and residential demand for electricity through Georgia's modern integrated electrical transmission system. Natural gas, water and sewerage, and solid waste services are available to the residents of the City.

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# General Information

## City Government

Year of Incorporation: 1908
Form of Govt: Mayor-Council
(4 member Council)
Approx. Area Sq Miles: 44.1
Population: 16,240

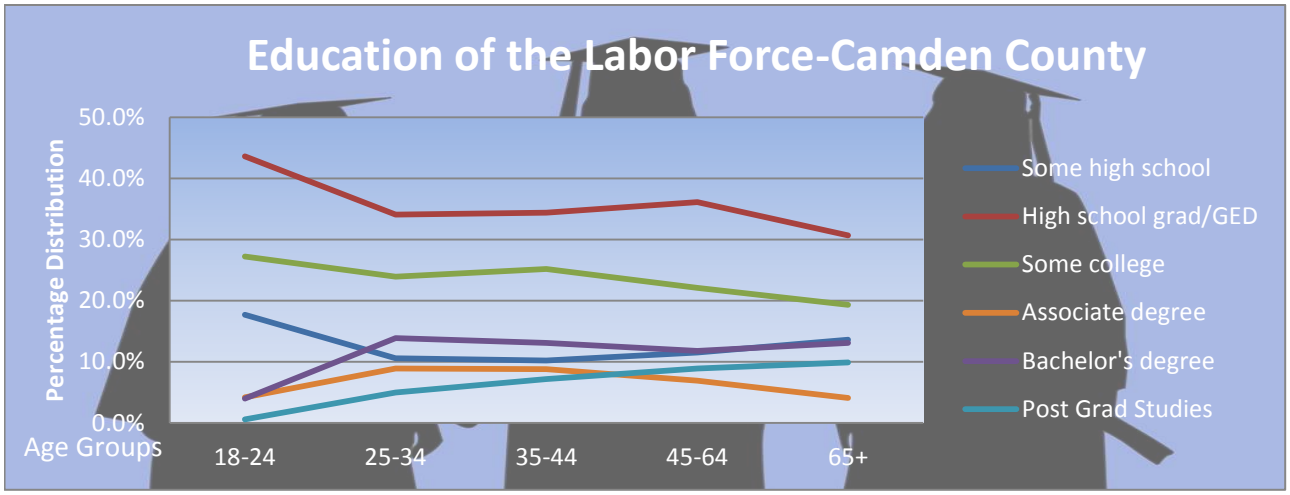
## City Finances

Tax Rate: 8.0 mills
Tax Base: 67% Residential
33% Commercial
Full-Time Equiv. Empl: 178.5
# of Police Stations: 2
# of Fire Stations: 3

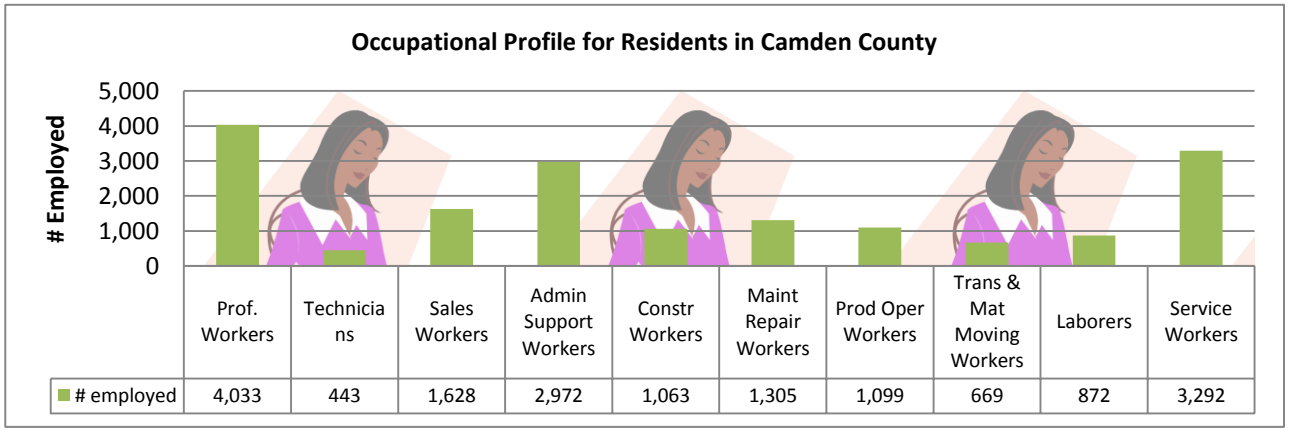
## Demographics

Unemployment Rate 7.4%
Median Age(2010): 31.3
Median Household Income (2010): $49,230
Median Home Sales Price (2010): $161,900

*Source: City Economic Development Department, Finance Department, www.eppraisal.com, UGA, U.S. Census Bureau*




*Source: Georgia Department of Labor, 2010 Census* *Note: Data is for Camden County.*




| | Prof. Workers | Technicians | Sales Workers | Admin Support Workers | Constr Workers | Maint Repair Workers | Prod Oper Workers | Trans & Mat Moving Workers | Laborers | Service Workers |
|---|---|---|---|---|---|---|---|---|---|---|
| # employed | 4,033 | 443 | 1,628 | 2,972 | 1,063 | 1,305 | 1,099 | 669 | 872 | 3,292 |

*Source: Georgia Department of Labor, 2000 Census* *Note: Data is for Camden County.*

## Area Amenities:

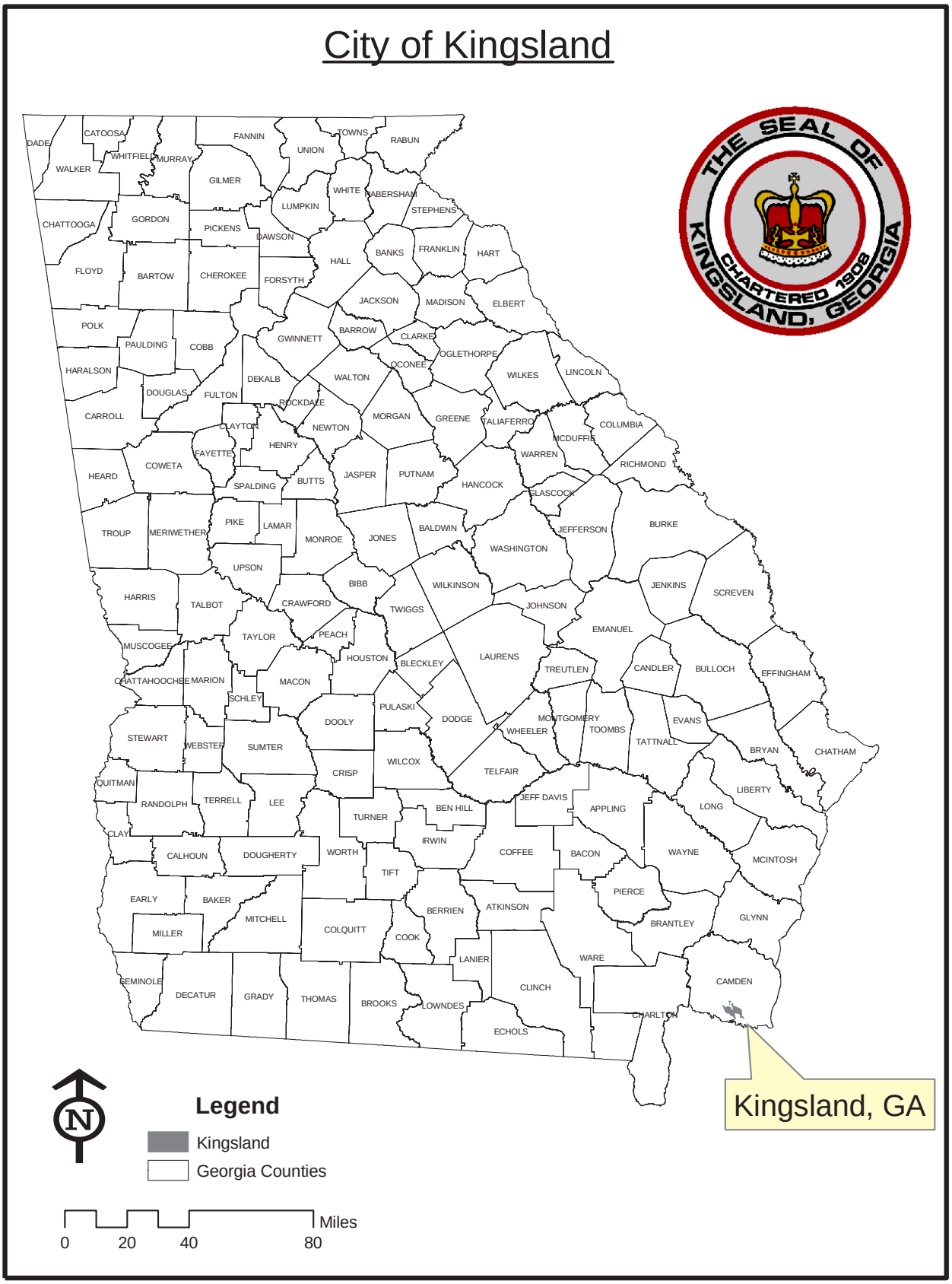
Crooked River State Park
County Recreation Center
Cumberland Island
National Seashore
County Parks, Ball Fields, &

## Kingsland Festivals:



Royal Easter Egg Hunt
Classic Car Show
Armed Forces Day
Youth on the Move
Labor Day Catfish Festival
Veteran's Day Parade
Tree Lighting Ceremony

# City of Kingsland



# Summary of Significant Accounting Policies and Procedures

## Measurement Focus, Basis of Accounting, and Basis of Presentation

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The City has the following fund types:

Governmental funds are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources, measurement focus, and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest, and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Governmental funds include the following General, Special Revenue, Capital Projects,

and Debt Service Funds, as described below:

**General Fund:**

*General Fund* - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The City's General Fund consists of nine departments: Administration, Finance, Municipal Court, Police, Fire, Public Works, Planning & Zoning, Economic Development, and Fleet Services. It is a major governmental fund of the City.

**Special Revenue Funds:**

*Revolving Loan Fund* – The Revolving Loan Fund is used to account for repayments for a previous grant given to businesses.

*Confiscated Assets Fund* - The Confiscated Assets Fund is used to account for proceeds received from confiscated cash and assets.

*EPA Grant Fund* - The EPA Grant Fund is used to account for grant proceeds awarded from the Environmental Protection Agency to be used on the North Force Main project.

*DOT Grant Fund – The* DOT Grant Fund is used to account for any Department of Transportation paving grants. It is unknown at this time if any funds will be available for the coming year.

*GEFA Block Grant Fund* – This fund accounts for a grant through the GA Environmental Facilities Authority to provide for low costs loans to increase energy efficiency.

*TE Grant Fund* – This fund accounts for Transportation Enhancement activities administered through the GA Department of Transportation and is currently being used for the streetscape project.

*Multiple Grant Fund* - The Multiple Grant Fund is used to account for grant expenditures below 2% of the general fund expenditures.

*Georgia Gateway CID Fund* - The Georgia Gateway Community Improvement District (CID) Fund is used to account for the component unit whose purpose is to account for the activities of the CID.

*Convention & Visitors Bureau (CVB) Fund* – This fund is used to account for Tourism's portion of the hotel/motel tax revenue and related expenditures in the Tourism and Welcome Center Departments.

*Hotel/Motel Tax Fund* - The Hotel/Motel Tax Fund is used to account for the hotel/motel taxes collected as required by law.

*Downtown Development Authority (DDA)* – This fund is used to account for revenues created by the authority and related expenditures.

*Kingsland Development Authority (KDA)* – This fund is used to account for the blended component unit whose purpose is to finance construction of the City's public buildings.

**Capital Projects Funds:**

*Special Purpose Local Option Sales Tax Fund* - The SPLOST fund is used to account for projects financed from SPLOST funds. The SPLOST fund is expected to be a major governmental fund in the coming year.

**Debt Service Funds:**

*Revenue Bond Fund* - The Revenue Bond Fund is a debt service fund which is used to account for the accumulation of resources for, and retirement of, revenue bonds.

*Debt Service Fund* - The Debt Service Fund is used to account for revenue and other financing sources generated to service long-term debt, and for expenditures for debt service.

Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprise. The intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes. Proprietary fund types are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are

recorded at the time liabilities are incurred. The City applies all applicable FASB pronouncements in accounting and reporting for its proprietary operations.

Proprietary funds include the following Enterprise Funds:

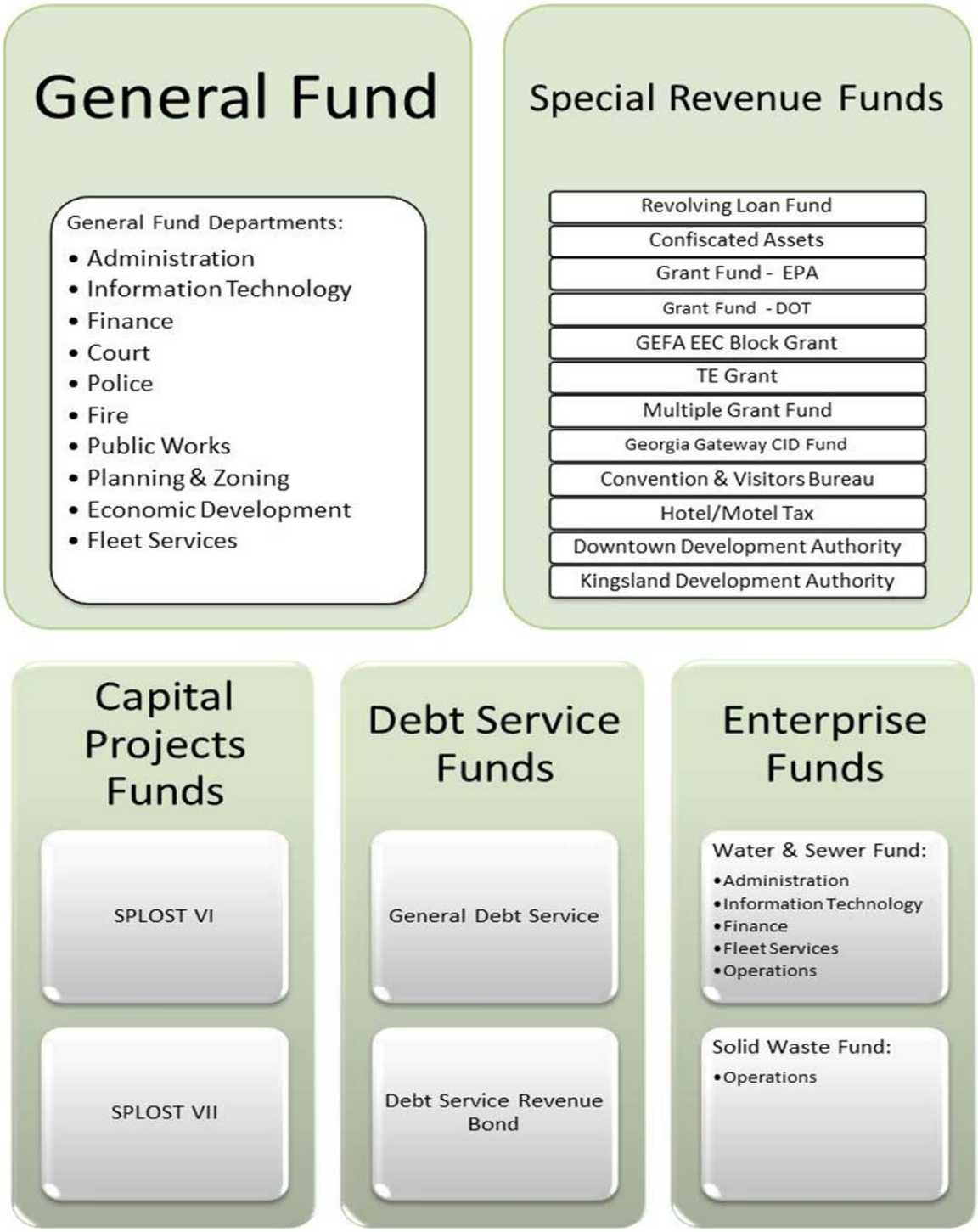
**Enterprise Funds:**

*Water & Sewer Fund* - The Water & Sewer Fund is used to account for government-provided water and sewer services financed by user charges and other revenues. This is the only major business-type fund of the City.

*Solid Waste Fund* - The Solid Waste Fund is used to account for all solid waste management services financed by user charges.

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# FUND ORGANIZATION




Governmental Funds use the modified accrual basis for financial statement, but budget on the cash basis.
Enterprise Funds use full accrual basis for financial statements, but budget on the cash basis.

## STRATEGIC PLAN/JOINT COMPREHENSIVE PLAN

The City of Kingsland has prepared a strategic plan for 5, 10 and 15 years. Every year in July and prior to the budget process, all department heads attend a retreat and update their departments long range plan. This assists in the reallocation of the current and long term strategic goals and objectives. It also assists in the budgetary process in order to prioritize City-wide the assets needed for continued and/or new services. This plan and the five year short term work program that is discussed in the Capital Outlay section are the starting point for the yearly budgetary process.

In addition to the City's strategic plan, a comprehensive joint plan was completed this past year with all cities within the county and the County participating. This is a 20 year plan that was based on a Coastal Georgia regional plan. It identifies the expected future growth and ways to manage that growth in an orderly way. This plan will assist the Managers with the decision making knowledge needed for each year's budget. What will be needed and which entity or entities will provide the needed service or infrastructure.

## BUDGETARY PROCEDURES

The budgetary process begins in July of each year with each department receiving forms and the instructions to request personal services, capital outlay, and operating expenditures. After these are completed, each Department Head meets with the Budget Committee (City Manager and Finance Director) in order to answer any questions.

After these meetings, the Budget Committee assesses priorities and makes adjustments to the "requested" budget as needed. This becomes the "recommended" budget that is presented to the Mayor and Council at the second council meeting in August (fourth Monday).

If there are more adjustments to be made, they are implemented and a public hearing is advertised and held during the first council (second Monday) meeting in September where the "proposed" budget is presented to the public. Council then passes the final budget during the last meeting of our fiscal year. At the time of adoption the City requires a balanced budget. A "balanced" budget means that expenditures may not exceed estimated revenues. No increase may be made to the budget without a

provision for financing such an increase. All prior year budget amounts reflect any revisions. The long-term policies and goals of the City are the basic premise of the budget process.

## Basis of Budgeting

Budgetary integration is employed as a management control device for the General Fund, SPLOST Fund, Water & Sewer Enterprise Fund, Solid Waste Enterprise Fund, and the other Governmental Funds as listed in the table of contents. Budgets adopted for all funds are on a cash basis. However, the actual amounts for the governmental funds are shown on the modified accrual basis and the enterprise funds reflect full accrual basis.

The major differences between the budget and GAAP are as follows:

1. Repayments on debts are budgeted as expenditures rather than as a reduction in liabilities.
2. Proceeds from borrowing are budgeted as revenues rather than as an increase in liabilities.
3. Depreciation expense on the Proprietary Funds is not budgeted.

## Budget Control

Financial reports are prepared by the Finance Department that enables the City Manager, Deputy City Manager, Finance Director and Department Heads to monitor and manage their budgets. Financial information is presented to Mayor and Council, as well as, the aforementioned on a monthly basis in a format that is understandable to ascertain the financial position of the City.

## Budget Amendment

The City of Kingsland's budget amendment process is regulated by the official Code of Georgia along with local policies. The level of control or level at which expenditures may not legally exceed the budget is the department level. Any increase in expenditure in any department of the City, even if accomplished through a transfer of expenditures among departments, shall require the approval of the governing authority.

## 2014

### JULY

| S | M | T | W | T | F | S |
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| | | 1 | 2 | 3 | 4 | 5 |
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| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

### AUGUST

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| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | **25** | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

### SEPTEMBER

| S | M | T | W | T | F | S |
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| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | **22** | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | | | | |

### OCTOBER

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|---|---|---|---|---|---|---|
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| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
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## 2015

### APRIL

| S | M | T | W | T | F | S |
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| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | | |

### MAY

| S | M | T | W | T | F | S |
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| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

## IMPORTANT DATES

### Planning Phase

| | |
|---|---|
| Budget Calendar is prepared | 7/01/2014 |
| Budget worksheets are distributed | 7/14/2014 |
| Budget worksheets are returned to Finance | 7/21/2014 |
| Budget Expenditure Request Forms are returned to Finance | 7/28/2014 |
| Revenue & Expenditure Estimates are compiled in software | 7/29/2014 |

### Processing Phase

| | |
|---|---|
| Revenue & Expenditure estimates are reviewed | 8/04/2014 |
| Budget meetings are conducted | 8/5-8/8/14 |
| Budget requests are analyzed and adjusted | 8/11/2014 |
| Revenues & Expenditures are compiled in spreadsheet | 8/13/2014 |
| Proposed budget plan is assembled | 8/15/2014 |
| Inserts for Council packets are prepared | 8/15/2014 |
| Performance measure worksheets & org charts are distributed | 8/18/2014 |
| Advertise "Public Notice of Proposed Budget" & "Public Hearing"-8/21 issue | 8/18/2014 |
| **Proposed budget is presented to Council** | 8/25/2014 |
| Proposed budget is reviewed & Council revisions are completed | 8/26/2014 |

### Adopting Phase

| | |
|---|---|
| Complete final drafts-department budgets, capital outlay, debt summary | 9/2-9/5/14 |
| Complete budget message & financial summary | 9/2-9/5/14 |
| Performance measures worksheets are returned | 9/05/2014 |
| Complete organizational charts & personnel summary | 9/05/2014 |
| Prepare public notice for budget adoption | 9/05/2014 |
| Advertise "Public Notice of Budget Adoption" -9/11 issue | 9/08/2014 |
| **Public Hearing is held & final proposed budget is presented to Council** | 9/08/2014 |
| Budget is revised with Council recommendations | 9/09/2014 |
| Complete performance measures | 9/10/2014 |
| **Budget and tax millage resolutions are adopted** | 9/22/2014 |
| Adopted budget is printed | 9/30/2014 |

### Distributing Phase

| | |
|---|---|
| Adopted budget is distributed internally to dept directors | 10/01/2014 |
| Additional hard copies & CD copies are distributed to external parties | 10/06/2014 |
| Application & checklist for GFOA budget award is completed | 10/13/2014 |
| Budget document is submitted to GFOA | 10/17/2014 |

### Revising Phase

| | |
|---|---|
| Budget revision worksheets are distributed to dept directors | 4/09/2015 |
| Budget revision requests are returned to Finance | 4/13/2015 |
| Revisions are compiled in software | 4/14/2015 |
| Meetings are conducted with department heads | 4/27/2015 |

### Finalizing Phase

| | |
|---|---|
| Revisions are presented to City Council for approval | 5/11/2015 |
| Budget is revised in accordance with City Council recommendation | 5/12/2015 |
| Revised copies of the budget are distributed to dept directors | 5/20/2015 |

**Long-term Policy Goals and Financial Goals were implemented to provide guidance in order to achieve a well-structured budget.**

## LONG-TERM POLICY GOALS AND OBJECTIVES

### Vision Statement

City of Kingsland's vision statement is to enhance the quality of life for all the citizens of Kingsland through innovation, technology, and excellence in governmental operations.

### Mission Statement

1. To promote quality and ethical political leadership which will represent a united community.

2. To provide the necessary tools whereby municipal employees can excel in providing the services which the citizens of Kingsland deserve.

3. To promote a sense of community involvement through open meetings in order for the citizens of Kingsland to be a part in the decision making process.

4. To create a balance between available finances and the needs of all citizens to enhance the quality of life for the community.

5. To be a recognized leader in the promotion and support of community activities; such as, educational, cultural, environmental, and economic development that will demonstrate Kingsland is a community of excellence.

### Values Statement

Public service is our business and our goal. We believe in commitment – not just to our job, but to our faith, our beliefs, and our family. Our pride in our work and the organization compels us to a high degree of professionalism.

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## LONG-TERM ECONOMIC/CULTURAL GOALS

The following goals are intended to promote growth, efficiency, stability, security, equity and freedom for our citizens while providing the highest level of service at the lowest possible tax rate.

1. Promote orderly growth and ensure it has positive impact on the community.

2. Create and ensure an excellent economic environment by maximizing output, by carefully using resources, providing steady and secure jobs for all, and by providing fair and equitable distribution of resources.

3. Ensure the demonstration of governmental excellence, leadership, and management so that all citizens have confidence in the integrity of city government.

4. Promote environmental concerns in order for the quality of life in Kingsland to be excellent.

5. Ensure Kingsland citizens have available diverse recreational, educational, and cultural opportunities.

6. Provide the necessary municipal services in the most efficient, safe, and innovative manner.

## LONG-TERM PUBLIC SAFETY GOALS

The following goals are intended to promote the health, safety, and welfare of the community.

1. Preserve life.

2. Protect property.

3. Implement community oriented policing throughout the community.

4. Recruit and train qualified public safety and code enforcement employees.

5. Protect the health of the community by providing high quality and reliable water, sewer and refuse service.

## LONG-TERM FINANCIAL GOALS
## Financial Management Policy Statement

The purpose of these polices is to establish and document a policy framework for fiscal decision making, the City of Kingsland will develop and maintain a comprehensive set of Financial Management Policy Statements. The other purpose of these policies is to ensure that financial resources are available to meet the present and future needs of the citizens of Kingsland by protecting the City from short-term economic fluctuations and to assure long-term fiscal stability.

The development of the City's mission statement, strategic plan, and goals are critical elements in the successful development of a Financial Management Policy. The finances are merely the tools to carry out the City's mission. It is a mechanism to ensure that the City is financially able to meet its current and long-term service objectives. It also enhances financial planning and assures improved internal controls.

### Operating Budget Policies

The purpose is to assure that the City allocates its available resources with the expenditures needed to assure the level of service to the citizens can be maintained at an enhanced level.

*Balanced Funds*

All funds are required to be balanced. Total anticipated revenues shall equal the sum of the budgeted expenditures for each fund.

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*Relationship to Strategic Plan*

Requests for allocations are considered in conjunction with the City's current year needs that are determined at the annual strategic planning session in which all departments participate in. These current year expenditures are approved or rejected depending on their priority in the long range strategic plan at that point in time.

*One time Revenue sources*

Ongoing expenses are never funded by any nonrecurring or one time revenue sources. Current and future funding sources are identified for all new programs.

*Authorized Personnel*

The budget shall contain the proposed full time equivalent personnel by department or function. Any increase in these FTE's during the year shall have City Council approval.

*Revisions*

At a minimum, the budget will be revised at mid year to adjust for unforeseen expenditures and revenue streams.

*Awards*

The City shall strive to continue to produce a budget document in the Government Finance Officers Association's recommended format that qualifies for their Distinguished Budget Presentation Award.

*Budget in Brief*

The City may also produce a "Budget in Brief" to provide the citizens who do not want to read the entire budget document with an abbreviated document whereby they can still have the knowledge of the City's information.

## Revenue Policies

The purpose is to design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

*Balance and Diversification in Revenue Sources*

The City shall attempt to maintain a balanced and diversified revenue system to protect the City from fluctuations in anyone source and to distribute the revenue burden equitably. Local economic conditions are to be monitored which could adversely impact any one source.

*User Fees*

For services that benefit specific users, the City shall implement and collect fees to recover the costs of those services. The City shall determine the appropriate cost recovery level and establish the fees. Where feasible and productive, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary. The City will consider rates and charges levied by other public and private organizations for similar services when levying the same.

*Property Tax Revenues*

In order to fulfill funding needs without excessive dependence on property taxes, the City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to work to encourage the State of Georgia to adopt legislation that will not hinder, but rather enhance local government revenues.

*Utility/Enterprise Funds User Fees*

It is the intention of the City that all utilities and enterprise funds be self-supporting. As a result, utility rates and enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. When appropriate, the City will establish these funds where the true relationship between costs and expenses are clearly established.

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*Administrative Services Charges*

The City shall implement a method to determine administrative services charges due the General Fund from enterprise funds for overhead and staff support. Where applicable, the enterprise funds shall pay the General Fund for direct services rendered.

*Revenue Estimates*

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analyzing the current economic environment and its impacts on revenues, historical collection rates, and trends in revenues. Using this conservative approach should result in actual revenues being consistently equal to or exceeding budget amounts.

*Revenue Collection*

The City shall maintain effective collection systems for all revenue sources. Since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall aggressively pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City.

*Write-Off of Uncollectible Accounts*

The City shall monitor payments due to the City (accounts receivable) and periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

## Expenditures

The purpose is to assure the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and prudent administration of the expenditures of available resources.

*Current Year Funding Basis*

The City shall operate on a current year funding basis. Expenditures shall be budgeted and monitored so as not to exceed current revenues plus the intended use of fund balance/retained earnings accumulated through prior year savings that shall be guided

by the Fund Balance/Retained Earnings Policy Statements.

*Prevention of Operating Deficits*

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue recalculations are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund Balance/Retained Earnings Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

*Maintenance of Capital Assets*

Within the resources available each fiscal year, the City shall preserve and maintain capital assets and infrastructure at a level adequate to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

*Annual Program Reviews*

Annually, the City Manager shall assign staff and third-party reviews of City programs for both efficiency and effectiveness. Whether to privatize or contract for services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs which are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

*Purchasing*

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State of Georgia laws and City ordinances. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding in order to provide the best product or service for the best value.

## Fund Balance/Retained Earnings

The purpose is to maintain the fund balance and retained earnings of the various operating funds with sufficient working capital levels sufficient to protect the City's creditworthiness and to address emergencies and unexpected declines in revenues without having to borrow funds. The fund balance or retained earnings should not be

used to support reoccurring operating expenditures.

*General Fund Undesignated Fund Balance*

In order to offset possible future funding deficiencies, the City shall strive to maintain the General Fund undesignated fund balance at an upper limit of 20 percent and a lower limit of 10 percent of the prior year's actual revenues. It will be determined annually if this is an excessive percentage as the City grows. Any percentage above the upper limit amount may be used to supplement future capital outlay on a “pay as you go” basis or pay off existing debt.

*Retained Earnings of Other Operating Funds*

In other enterprise operating funds, the City shall strive to maintain positive retained earnings positions to provide sufficient reserves for emergencies and revenue shortfalls. Specifically, in the Water and Sewer Enterprise Fund, an operating reserve will be established and maintained at an upper limit of 20 percent and a lower limit of 10 percent of the prior year's actual revenues.

*Use of Fund Balance/Retained Earnings*

Fund Balance/Retained Earnings shall be used only for emergencies or non-recurring expenditures, any excess may be considered to supplement “pay as you go” capital outlay expenditures or pay into existing debt.

*Debt Service Funds*

The City shall maintain sufficient reserves in its debt service funds, which shall equal or exceed the reserve fund balances required by bond ordinances, consistent with the covenants in the bond ordinances pertaining to such bonds.

## Capital Improvements/Expenditures

The purpose is to review and monitor the state of the City's capital assets, setting priorities for the addition, replacement and renovation of such assets based on needs and availability of resources.

*Strategic Plan/Capital Improvements*

A five-year program for infrastructure capital improvements will be updated annually. The City shall review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. To prevent erosion of the City's ability to provide basic services, new programs initiated should be self-sustaining with sufficient income to offset operating expenses and program investment costs.

*Replacement of Capital Assets on an Annual Basis*

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforesaid schedule.

*Coordination with Operating Budget*

The City will coordinate the development of the Capital Budget with the preparation of the annual operating budget. Future costs associated with the capital improvements will be forecast and included in the operation budget.

**Cash Management / Investments**

The purpose is to invest the cash in a way to protect the principle and interest where it is liquid enough to meet the daily expenses of the City while earning the highest rate of return.

*Safeguarding of Assets*

All aspects of cash management operations shall be designed to ensure the absolute safety and integrity of the City's or any fiduciary fund's financial assets. The City will deposit all funds on the next working day to insure safe keeping.

*Legal Compliance*

Cash management activities shall be conducted in full compliance with prevailing local, state and federal regulations. Such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the American

Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

*Allowable Investments*

Investments are limited to United States Treasury Bills, Notes and Bonds as well as Certificates of Deposit, State of Georgia Investment Pool and Repurchase Agreements. It is encouraged to invest funds locally unless it would result in loss of the rate of return. The City will utilize Money Market accounts whenever possible to increase the rate of return on the daily operating funds.

*Collateralization*

Collateralization is used to secure all funds held at financial institutions, including but not limited to demand deposits and Certificates of Deposit.

*Interest*

Accrued interest shall be allocated to the funds participating in the investment based on the equity each has in the investment.

*Risk Controls*

Investments have maturity dates that are at or prior to the time the projected cash is required to be made available for current expenditures. This shall be done to insure liquidity and market risks.

*Fiduciary Responsibilities*

Investments of the City, or of funds held in its possession in a fiduciary capacity, shall be made with the exercise of that judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

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## Debt Management

The purpose is to authorize the issuance of debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

*Use of Debt Financing*

Use of general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, lease/purchase agreements or any other instrument of debt authorized by the State of Georgia shall only be used to purchase capital equipment and fund infrastructure that cannot be acquired with current resources or the use of fund balance/retained earnings. All debt will be retired before and will not exceed the expected useful life of the capital expenditure.

*Limitations on Long-Term Debt*

The Constitution on the State of Georgia provides that the City may not incur long-term obligations payable out of general property taxes without the approval of a majority of the qualified voters of the City voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the City may not incur long-term obligations payable out of general property taxes in excess of ten percent of the assessed value of all taxable property within the city. Proceeds of long-term debt will not be used for current, ongoing obligations.

*Short-term Debt*

Short-term obligations (those payable within the same calendar year in which they are incurred), lease and installment purchase obligations subject to annual appropriation and intergovernmental obligations are not subject to the legal limitations described above. In addition, refunded obligations cease to count against the City's Debt Structure.

*Self-Supporting Bonds*

When feasible, special assessment, revenue or other self-supporting bonds will be used instead of general obligation bonds.

*Revenue Anticipation Debt*

Revenue anticipation debt should be avoided. Should it become necessary to fund operating expenditures the debt will be retired in full within the same fiscal year as when it was incurred.

*Monitoring/Compliance*

The City shall monitor all forms of debt in conjunction with the preparation of the annual budget. Monitoring of all bond covenants and applicable laws and regulations will be diligently monitored to assure compliance with such covenants and regulations.

*Disclosure*

Full disclosure on bond prospectus and financial statements shall be followed as well as maintain ongoing communication with the bond rating agencies.

**Tax-Exempt Debt**

*OBJECTIVE*

To comply with all applicable federal and state laws, rules and regulations related to the issuance of tax-exempt debt (the "Debt").

*SCOPE*

This policy (the "Policy") applies to all Debt issued by or for the benefit of the City of Kingsland, Georgia (the "City") and its related entities.

*POLICY*

The City shall comply with all federal and state laws, rules and regulations related to the issuance of Debt.

*RESPONSIBILITY*

The Director of Finance shall be administratively responsible for the Policy. The Director of Finance shall be responsible for reviewing the requirements and responsibilities of the City under the Policy with bond counsel on or before the closing date of any Debt issued by the City.

*DISSEMINATION AND TRAINING*

The Policy shall be disseminated to all relevant personnel in the City and to the auditor.

The Director of Finance shall provide appropriate training to all personnel directly involved in the administration of tax-exempt debt to ensure they comply with the provisions of the Policy. The Director of Finance shall consult as appropriate with qualified attorneys with respect to the content of such training.

*REVIEW*

The Policy shall be reviewed and revised annually by the Director of Finance and redistributed to all relevant personnel in the City and to the auditor.

The Director of Finance shall annually conduct a due diligence review of all Debt currently outstanding to ensure proper compliance with each of the provisions of the Policy. If the Director of Finance discovers non-compliance with any provisions of the Policy, steps necessary to correct the noncompliance will be taken within ten (10) business days of the conclusion of the annual due diligence review. Records of all corrective action taken shall be retained in accordance with the Policy.

*PROVISIONS*

*Record Keeping*

All records relating to the Debt needed to comply with Section 6001 of the Internal Revenue Code of 1986, as amended (the "Code") shall be maintained. These records shall be kept in paper or electronic form and shall include, among other things, (i) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (ii) documents evidencing the expenditure of the proceeds of the Debt, (iii) documentation evidencing the use of Debt-financed property by public and private entities (e.g., copies of management contracts, leases and research agreements) and (iv) documentation pertaining to any investment of Debt proceeds (including the purchase and sale of securities, SLG subscriptions, yield calculations for each class of investments, actual investment income received from the investment of the proceeds of the Debt, guaranteed investment contracts and rebate calculations. Such records must be maintained as long as the Debt is outstanding, plus three years after the final

payment or redemption date of the respective Debt.

*Use of Proceeds*

A list of all property financed with the proceeds of the Debt shall be created and maintained. The use of such property shall be monitored to ensure that such use does not constitute "private business use" within the meaning of the Code. Without limiting the foregoing, each contract, including but not limited to management contracts and leases, relating to such property shall be reviewed by legal counsel prior to the execution of such contract. The list of property shall be reviewed at least annually to ensure that none of the property has been sold.

*Remedial Action*

In the event that property financed with the proceeds of the Debt is used in a manner that constitutes "private business use" or the property is sold, the remediation provisions of Treasury Regulation § 1.141-12 shall be carried out in consultation with bond counsel.

*Yield Restriction*

If bond counsel advises that a fund or account needs to be yield restricted (i.e., not invested at a yield in excess of the Debt), the moneys on deposit in such fund or account shall be invested in United States Treasury Obligations – State and Local Government Series, appropriate "yield reduction payments" shall be made if permitted by the Code or the Director of Finance shall establish other procedures to ensure that such fund or account is yield restricted.

*Rebate*

At the time the Debt is issued, the Director of Finance shall determine if he or she reasonably expects that one of the arbitrage rebate exceptions will be satisfied. If the arbitrage rebate exception relates to the time period over which the proceeds of the Debt are spent, the Director of Finance shall verify that the appropriate expenditures have been made at each milestone. If one of the milestones is not satisfied or the Director of Finance does not reasonably expect that one of the arbitrage rebate exceptions will be satisfied, an outside arbitrage rebate consultant shall be retained

unless the Director of Finance has determined that positive arbitrage will not be earned.

*Continuing Disclosure*

The City shall record and comply with any continuing disclosure undertaking entered into with respect to Debt. The Director of Finance shall catalogue and determine any continuing disclosure undertaking entered into by the City prior to the imposition of the Policy to ensure that its continuing disclosure obligations will be updated and satisfied going forward.

The Director of Finance will implement appropriate procedures to ensure that annually recurring disclosure obligations are timely fulfilled. Upon the occurrence of an event requiring the filing of an events notice under any continuing disclosure obligation, the Director of Finance will ensure such event notice is filed within ten (10) business days of the occurrence of such event.

## Intergovernmental Relations

The purpose is to coordinate efforts with other governmental agencies to achieve common objectives, share the cost of providing government services on an equitable basis, and support favorable legislation at the state and federal levels.

*Local Cooperation in Delivering Services*

In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local jurisdictions in joint purchasing, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.

*Legislative Program*

The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Equally, as appropriate, the City shall support legislative initiatives that provide more funds for priority local programs.

## Purchasing

The purpose is to provide for the fair and equitable treatment of all persons involved in public purchasing by The City of Kingsland, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity. This is a summary of the Purchasing Ordinance.

*Budgeted Items/Authority Levels*

All budgeted items are approved by the Mayor and City Council in the annual budget. Purchase authority for budgeted items shall be as set forth in the Purchasing Ordinance.

No person shall make any commitment for supplies, materials or services of any kind on behalf of the City except in accordance with the City purchasing ordinance.

*Small Purchases Under $500*

Insofar as it is practical for small purchases in excess of $500, no less than two businesses shall be solicited to submit quotations. The names of the businesses submitting quotations, and the date and amount of each quotation shall be recorded and maintained as a public record.

*Small Purchases Over $500 and up to $5,000*

Insofar as it is practical for small purchases in excess of $500, no less than three businesses shall be solicited to submit quotations. The names of the businesses submitting quotations, and the date and amount of each quotation shall be recorded and maintained as a public record.

*Large Purchases Over $5,000*

Large purchases in excess of $5,000, no less than three businesses shall be solicited to submit sealed RFPs or RFQs, as appropriate. The names of the businesses submitting sealed proposals or quotes shall be recorded and maintained as a public record.

*Public Works Contracts $100,000 and Over*

Public Works contracts valued at $100,000 and over shall follow state guidelines for bidding out public works contracts.

*Sole Source Procurement*

A contract may be awarded without competition when the purchasing agent determines in writing, after conducting a good faith review of available sources, that there is only one source for the required supply, service or construction item. A record of sole source procurements shall be maintained as a public record and shall list the name of the business, the amount and type of each purchase.

*Emergency Procurements*

The City Manager may make or authorize others to make emergency procurements of supplies, services, or construction items when there exists a threat to public health, welfare, or safety; provided that such emergency procurements shall be made with such competition as practical under. As soon as practicable, a record of each emergency procurement shall be made to include the name of the business, the amount and type of each purchase.

*Competitive Sealed Bidding*

All contracts of the City shall be awarded by competitive sealed bidding as set forth in The City of Kingsland's Purchasing Ordinance.

## Accounting, Auditing and Financial Reporting

The purpose is to insure compliance with all local, state, and federal regulations as they apply to the City's finances as well as all current professional principles and practices to set procedures for monitoring the financial status of the City.

*Conforming to Accounting Principles*

The accounting and reporting policies of the City shall conform to Generally Accepted Accounting Principles (GAAP) as they relate to state and local governments. Generally Accepted Accounting Principles for local government also include those promulgated by the Government Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA) in its publication entitled Audits of State and Local Governmental Units. Whenever possible, the Government Finance Officers Association's (GFOA) Best Practice guides will be followed.

*Annual Reporting*

The City shall prepare annual financial statements in accordance with the aforementioned principles that will be audited by an independent auditing firm. Such auditing firm will be selected by Request for Proposals from all qualified firms every five years. The city shall strive to maintain an unqualified auditor's opinion.

*Interim Reporting*

Monthly budget reports shall be prepared on a timely basis for review by Mayor, Council, City Manager, Deputy City Manager, and staff that clearly demonstrate each department's current financial position.

*Awards*

The City shall strive to continue to produce a Comprehensive Annual Financial Report in the Government Finance Officers Association's recommended format that qualifies for their Certificate of Achievement for Excellence in Financial Reporting award.

## Internal Controls

The purpose is to establish and maintain an internal control system over financial reporting that would reduce the risk of possible material errors and provide reasonable assurance that the City assets are safeguarded.

*Proper Authorization*

To ensure that financial transactions and activities are properly reviewed and authorized, safekeeping procedures will be designed, implemented and updated as the control environment changes.

*Proper Recording*

To ensure all financial reports may be relied upon as accurate and complete, proper procedures shall be developed, maintained and kept up to date.

*Separation of Duties*

In order to reduce to an acceptable level the opportunity of any one person to be in a position to both perpetrate and conceal errors and irregularities in the normal course of business, adequate separation of duties shall be established.

*Access to Records and Assets*

Procedures shall be designed and implemented to ensure safeguards exist over the access to and use of financial records and assets.

*Cost vs Benefit Analysis*

The cost of any control system shall be designed so the cost in terms of reducing and/or preventing losses should not outweigh the apparent benefit to be derived from the system.

## E-commerce

The purpose is to expedite cash payments and receipts, improve employee productivity, and provide enhanced customer service through use of innovated technology.

*Financial Systems*

All E-Commerce systems and transactions must be fully integrated with the City's financial systems, banking systems and any other information system that integrates with an E-Commerce system.

*Vendor E-Payments*

The City will actively work to reduce paper checks to vendors to other forms of e-payments. This may consist of, but not limited to, ACH payments, procurement card payments or wire transfers.

*Direct Deposits*

The City will actively work to reduce paper payroll checks to other electronic means such as increasing direct deposit enrollees and the use of electronic pay cards.

*Internet Payments*

The City will work with its banking and software systems to develop enhanced availability of internet payments to allow increased citizen and customer satisfaction.

*Promising Technologies*

The City will monitor any promising and emerging technologies and implement those that are consistent with the City's E-Commerce policies.

*Cost vs. Benefit Analysis*

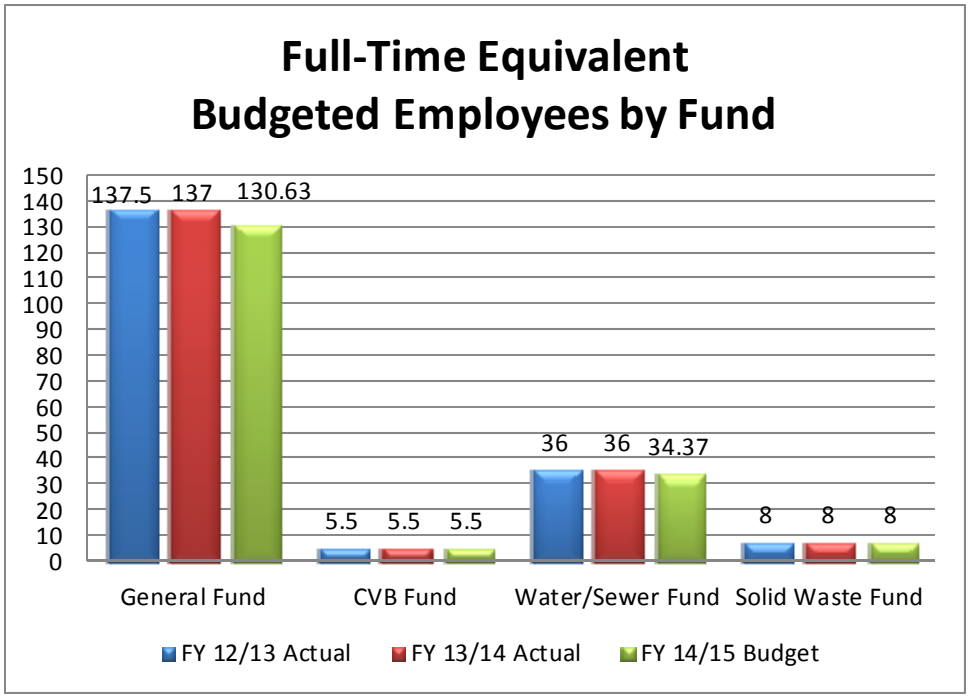
As with any other system, the decision to implement a new E-Commerce policy should be analyzed to determine the benefit, either to employees or customers, outweighs the cost of implementation.

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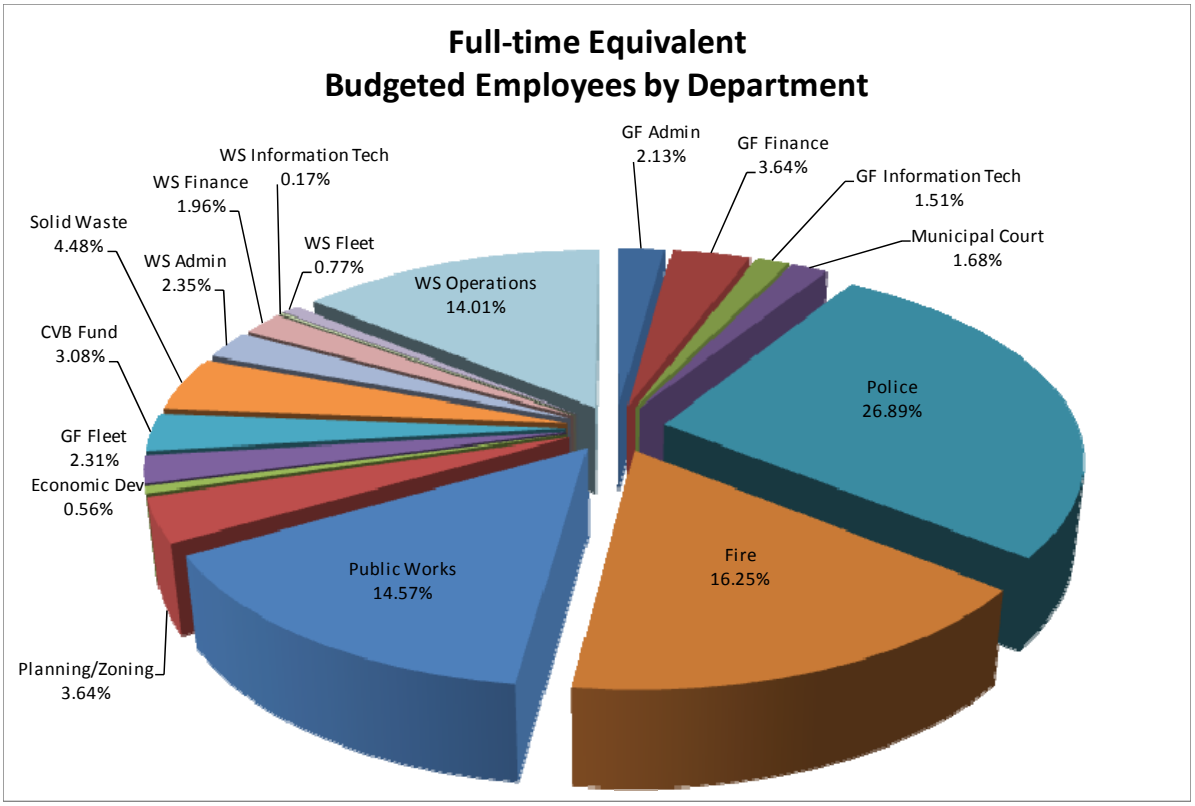
# Benefit Package

## Introduction

The importance of each employee cannot be overstated. The City's goal is to provide the finest quality services to the citizens and businesses in Kingsland and to do this efficiently and effectively. Thus, each employee is an important part of this process because his or her work directly influences the City's reputation and how residents, taxpayers, and other branches and levels of government perceive the City. Furthermore, each of the 198 full-time equivalent budgeted employees who comprise the City of Kingsland's work force is dedicated to providing the highest quality of services possible to each member of our community.




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Note: One position in Administration is budgeted 80% in General Fund and 20% in Water/Sewer Fund. All positions in Finance are budgeted 65% in General Fund and 35% in Water/Sewer Fund. All positions in Information Technology are budgeted 90% in General Fund and 10% in Water/Sewer Fund. All positions in Fleet are budgeted 75% in General Fund and 25% in Water/Sewer Fund.

## Benefits

The City of Kingsland benefits package's main goal is to provide incentives in order for each employee to be provided with the opportunity to be the most productive. This goal is met through careful consideration of benefits provided as described below:

- Salaries: Salaries include regular pay, annual leave, sick leave, holiday leave, jury duty, bereavement leave, and military leave. The City's salaries conform to all State and Federal Guidelines. The salary package for full-time permanent employees provides for increases based on a twelve-step merit plan with 3.5% increase between each step.

- Major Medical Health Insurance: The City provides to all full-time employees, a comprehensive major health plan. Coverage begins the 1st day of the next month following 60 days of employment. Based on which salary bracket the employee is in, the employee only pays anywhere from

$25 - $45 of its insurance premium for "employee only" coverage with the City paying the difference. Again, based on salary brackets, the City pays anywhere from 46%- 50% of the insurance premiums towards dependent coverage. Employees have a choice of a 90/70 PPO or an 80/60 PPO plan. Depending on which plan the employee selects, the primary care physician co-pay is $25/$30, emergency room is $100, and the family calendar year deductible is $1500 with an out-of-pocket maximum set at $3,000/$6,000. See plan details for more comprehensive information.

- Life Insurance: The City provides to all full-time employees, life insurance coverage in the amount of $25,000. The City pays the cost of this life insurance benefit.

- Dental Insurance: The City offers dental insurance premium to its employees, but does not cover any of the premium. Coverage begins the 1st day of the next month following 90 days of employment.

- Prescriptions: In conjunction with health insurance, employees are provided with a prescription card for discount prescriptions; $15 for generic, $30 for brand preferred, and $50 for non-preferred.

- Social Security: All employees are enrolled in the Social Security Act and Medicare Program.

- Retirement and Pension Plan: A retirement and pension plan is provided through the Georgia Municipal Association (GMA) to all full-time employees through employer contributions on behalf of each employee into a retirement and pension fund. The plan offers early, normal, and disability retirement options, as well as, survivor benefits. The alternate normal retirement age for Public Safety employees allows Certified Police and Fire Department employees the option to retire with a benefit unreduced for early age when the employee has 20 years of credited service. A flat 1.60% benefit formula is applied to all plan participants for calculating retirement benefits that was effective beginning in FY 08/09 which will benefit those employees making less than the dynamic break point ($69,996) the most. However, the previous two-tier (1.25%, 2%)

formula will be grand-fathered in to prevent anyone from having a loss of benefit. Employees are vested after 10 years of service.

- Deferred Compensation Plan: The City provides MetLife deferred compensation plan for its employees to supplement the pension plan. Effective with the FY 08/09 budget year the City offers a 401(a) plan that provides for city-funded matching contributions of a 10% match with a cap of $25 per employee per bi-weekly pay period. There is a 1 year waiting period to participate in the 401(a) plan.

- Section 125-Premium Conversion Plan: The City provides a section 125-premium conversion plan to defer premiums for dependent health insurance.

- Workers' Compensation: The City provides a self-funded workers' compensation program. Medical care is provided through a panel of physicians selected by the City.

- Supplemental Insurance: The City provides All-State, Principal, and Cincinnati Life Insurances for supplemental insurance plans for its employees. The City does not contribute to these plans; however, premiums may be paid through payroll deductions.

- Credit Union: Employees are provided with the opportunity to join the local credit union which allows for payroll deductions.

- Direct Deposit: Employees are provided with the opportunity to have their payroll checks directly deposited into any financial institution.

- Recreation Center: Employees are provided with the opportunity to join the local recreation center which may be paid through payroll deductions.

- Tuition Reimbursement: The City provides reimbursement for job-specific courses in order to provide for professional growth of the employees. This reimbursement is based on actual tuition paid by the employee and grade-points received.

## SAMPLE CALCULATION OF RETIREMENT BENEFITS

The following steps are necessary to calculate a monthly normal retirement benefit under the City's flat 1.60% benefit calculation plan. Our sample participant has final average earnings of $60,000; 25 years and 0 months of credited service; was born in 1949; and terminates employment in 2014.

| | | |
|---|---|---|
| 1. | Final average earnings. | $60,000.00 |
| 2. | Multiply line 1 by 1.60% | $960.00 |
| 3. | Credited service (years and months). | 25.0 |
| 4. | Multiply line 2 by line 3 to find annual normal retirement benefit. | $24,000.00 |
| 5. | Divide line 4 by 12 months to find monthly normal retirement benefit. | $2,000.00 |

The resulting amount will change if an optional form of payment is chosen or if retirement is before age 65 or if the employee terminates before having 20 years of service at age 62. Also, Social Security benefits and personal savings are counted when estimating total retirement income.

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# Personnel Summary

| Current Job Title | Actual FY12/13 | Actual FY13/14 | Approved FY14/15 |
|---|---|---|---|
| **Administration:** | | | |
| *City Manager | 1 | 1 | 1 |
| *Assistant City Manager | 1 | 1 | 0 |
| *Human Resource Director | 1 | 1 | 0 |
| City Clerk | 1 | 1 | 1 |
| Deputy City Clerk | 1 | 1 | 1 |
| Clerk/Receptionist | 1 | 1 | 1 |
| Subtotal Administration | 6 | 6 | 4 |

*Note: * These positions are budgeted 80% in the General Fund/Administration Department and 20% in the Water Fund/Administration Department.*

| | | | |
|---|---|---|---|
| **Finance:** | | | |
| Director | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 0 |
| Bookkeeper | 1 | 1 | 1 |
| Purchasing Agent | 1 | 1 | 1 |
| Accounting Technician | 3 | 3 | 3 |
| Accounting Clerk | 1 | 1 | 1 |
| Customer Service Representative | 3 | 3 | 3 |
| Subtotal Finance | 11 | 11 | 10 |

*Note: All positions are budgeted 65% in the General Fund/Finance Department and 35% in the Water Fund/Finance Department.*

| | | | |
|---|---|---|---|
| **Municipal Court:** | | | |
| Clerk of Court | 1 | 1 | 1 |
| Assistant Clerk of Court | 1 | 1 | 2 |
| Clerk/Receptionist | 1 | 1 | 0 |
| Subtotal Municipal Court | 3 | 3 | 3 |
| **Police:** | | | |
| Chief of Police | 1 | 1 | 1 |
| Assistant Chief of Police | 1 | 1 | 1 |

| | | | |
|---|---|---|---|
| Lieutenant (Narcotics) | 1 | 1 | 0 |
| Lieutenant (Uniform Patrol) | 2 | 2 | 2 |
| Lieutenant (Professional Standards) | 1 | 1 | 1 |
| Inspector (Professional Standards) | 1 | 1 | 1 |
| Support Services Director | 1 | 1 | 1 |
| Criminal Investigator | 3 | 3 | 3 |
| Criminal Investigator (Narcotics) | 0 | 0 | 1 |
| Sergeant (Investigations) | 1 | 1 | 1 |
| Sergeant (Uniform Patrol) | 3 | 3 | 1 |
| Sergeant (Narcotics) | 0 | 0 | 3 |
| School Resource Officer | 3 | 3 | 3 |
| Officer (Narcotics) | 5 | 5 | 2 |
| Desk Officer | 1 | 1 | 1 |
| Patrol Officer | 21 | 21 | 23 |
| Animal Control Officer | 1 | 1 | 1 |
| Records Clerk | 2 | 2 | 2 |
| Subtotal Police | 48 | 48 | 48 |
| **Fire:** | | | |
| Fire Chief | 1 | 1 | 1 |
| Assistant Fire Chief | 1 | 1 | 0 |
| Captain | 5 | 5 | 5 |
| Lieutenant | 3.5 | 3.5 | 3 |
| Firefighter/Paramedic | 5.75 | 5.75 | 2.7 |
| Firefighter/EMT | 10.25 | 10.25 | 10.1 |
| Firefighter | 3.5 | 3.5 | 7.2 |
| Subtotal Fire | 30 | 30 | 29 |
| **Public Works:** | | | |
| *Director | 1 | 1 | 1 |
| *Assistant Director | 1 | 1 | 1 |
| Dispatcher/Inventory Clerk | 2 | 2 | 1 |

| | | | |
|---|---|---|---|
| Crew Leader | 3 | 3 | 3 |
| Carpenter | 1 | 1 | 1 |
| Electrician | 1 | 1 | 1 |
| Heavy Equipment Operator | 1 | 1 | 1 |
| Equipment Operator | 2 | 2 | 1 |
| Crew Worker | 15 | 15 | 16 |
| Subtotal Public Works | 27 | 27 | 26 |

*Note: *These positions are budgeted 50% in the General Fund/PW Department and 50% in the Water Fund/Municipal Utilities Department.*

**Community Planning & Zoning:**

| | | | |
|---|---|---|---|
| Director | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 0 |
| GIS Manager | 1 | 1 | 1 |
| License & Permit Clerk | 1 | 1 | 1 |
| Code Enforcer | 1 | 1 | 0 |
| Building Inspector | 1 | 1 | 2 |
| GIS Technician | 1 | 1 | 1 |
| Clerk/Receptionist | 1 | 1 | .5 |
| Subtotal Planning & Zoning | 8 | 8 | 6.5 |

**Economic Development:**

| | | | |
|---|---|---|---|
| *Director | 1 | 1 | 0 |
| Exec Development Director | 1 | 1 | 1 |
| Receptionist | .5 | 0 | 0 |
| Subtotal Economic Development | 2.5 | 2 | 1 |

*Note: * FY 14/15, the City will utilize the services of the JDA for Economic Development needs.*

**Fleet Services:**

| | | | |
|---|---|---|---|
| Director | 1 | 1 | 1 |
| Executive Assistant | 1 | 1 | 0 |
| Administrative Assistant | 0 | 0 | 1 |
| Mechanic | 3 | 3 | 3.5 |
| Subtotal Fleet Services | 5 | 5 | 5.5 |

*Note: All positions are budgeted 75% in the GF/Fleet Services & 25% in the WS/Fleet Services.*

**Information Technology:**

| | | | |
|---|---|---|---|
| Director | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 1 |
| Computer Support | 1 | 1 | 1 |
| Subtotal Information Technology | 3 | 3 | 3 |

*Note: All positions are budgeted 90% in the General Fund/IT Department and 10% in the Water Fund/IT Department.*

| | | | |
|---|---|---|---|
| **Grand Total General Fund** | **143.5** | **143** | **136** |

**Convention & Visitors Bureau Fund**

**Tourism:**

| | | | |
|---|---|---|---|
| Director | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 1 |
| *Sales Assistant | 1 | 1 | 1 |
| Subtotal Tourism | 3 | 3 | 3 |

*Note: *This position is budgeted 50% in the Tourism Fund and 50% in the Welcome Center Fund.*

**Welcome Center:**

| | | | |
|---|---|---|---|
| Welcome Center Manager | 1 | 1 | 1 |
| Visitor Information Specialist | 1.5 | 1.5 | 1.5 |
| Subtotal Welcome Center | 2.5 | 2.5 | 2.5 |
| | | | |
| **Grand Total C V B Fund** | **5.5** | **5.5** | **5.5** |

**Solid Waste Fund**

| | | | |
|---|---|---|---|
| Crew Foreman | 1 | 1 | 1 |
| Crew Leader | 1 | 1 | 1 |
| Heavy Equipment Operator | 4 | 3 | 3 |
| Equipment Operator | 2 | 3 | 3 |
| Subtotal Sanitation | 8 | 8 | 8 |
| | | | |
| **Grand Total Solid Waste Fund** | **8** | **8** | **8** |

## Water/Sewer Fund

### Administration:

| | | | |
|---|---|---|---|
| Meter Reader | 4 | 4 | 4 |
| Subtotal Administration | 4 | 4 | 4 |

### Operations:

| | | | |
|---|---|---|---|
| *Director | 1 | 1 | 0 |
| *Assistant Director | 1 | 1 | 0 |
| Water Plant Superintendent | 1 | 1 | 1 |
| Waste Water Superintendent | 1 | 1 | 1 |
| Plant Operator | 3 | 3 | 4 |
| Utility Line Technician | 8 | 7 | 6 |
| Administrative Assistant | 1 | 1 | 1 |
| Crew Foreman | 2 | 2 | 1 |
| Lab Technician | 1 | 1 | 1 |
| Electrician | 1 | 1 | 1 |
| Heavy Equipment Operator | 1 | 1 | 0 |
| Equipment Operator | 0 | 0 | 2 |
| Maintenance Technician | 2 | 3 | 4 |
| Crew Worker | 3 | 3 | 3 |
| Subtotal Operations | 26 | 26 | 25 |
| **Grand Total Water/Sewer Fund** | **30** | **30** | **29** |
| **Total Full-Time Equivalent (FTE)** | **187** | **186.5** | **178.5** |

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# City Wide

***Incorporated 1908***

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Revenue from Taxes | $7,786,929 | $8,283,875 | $8,098,200 |
| Revenues from Licenses | 261,616 | 304,000 | 292,000 |
| Charges for Services | 6,086,052 | 6,217,900 | 6,352,400 |
| Fines and Forfeitures | 1,560,771 | 1,766,357 | 1,633,000 |
| Investment Income | 19,547 | 11,867 | 11,678 |
| Other Income | 3,028,337 | 2,768,330 | 20,045,062 |
| Intergovernmental Revenue | 1,354,072 | 3,731,801 | 4,659,384 |
| Grant Revenue | - | - | - |
| Other Financing Sources | 201,693 | 594,927 | - |
| **Total Revenues** | 20,299,017 | 23,679,057 | 41,091,724 |
| **Expenses/Expenditures** | | | |
| Personal Services | 9,277,397 | 9,210,651 | 8,834,030 |
| Purchased/Contracted Services | 1,295,673 | 1,404,789 | 1,425,222 |
| Supplies | 2,276,393 | 2,324,109 | 2,256,878 |
| Other Costs | 982,091 | 1,907,601 | 951,305 |
| Debt Service | 1,161,191 | 2,536,492 | 2,289,295 |
| Other Financing Uses | 1,220,757 | 1,997,792 | 3,826,604 |
| Grant Expenditures | 43,372 | 29,000 | 49,448 |
| Capital Outlays | 843,077 | 3,723,714 | 20,412,288 |
| Depreciation & Amortization | 1,623,853 | - | - |
| **Total Expenses/Expenditures** | 18,723,804 | 23,134,148 | 40,045,070 |
| **Total Revenues Over (Under) Expenses:** | $1,575,213 | $544,909 | $1,046,654 |
| Fund Balance at Beginning of Year | $16,384,514 | $17,959,727 | $18,504,636 * |
| Fund Balance at End of Year | $17,959,727 | $18,504,636 * | $19,551,290 * |
| **FTE Positions** | **187.0** | **186.5** | **178.5** |

**Estimated Non-GAAP Basis*

## City Wide

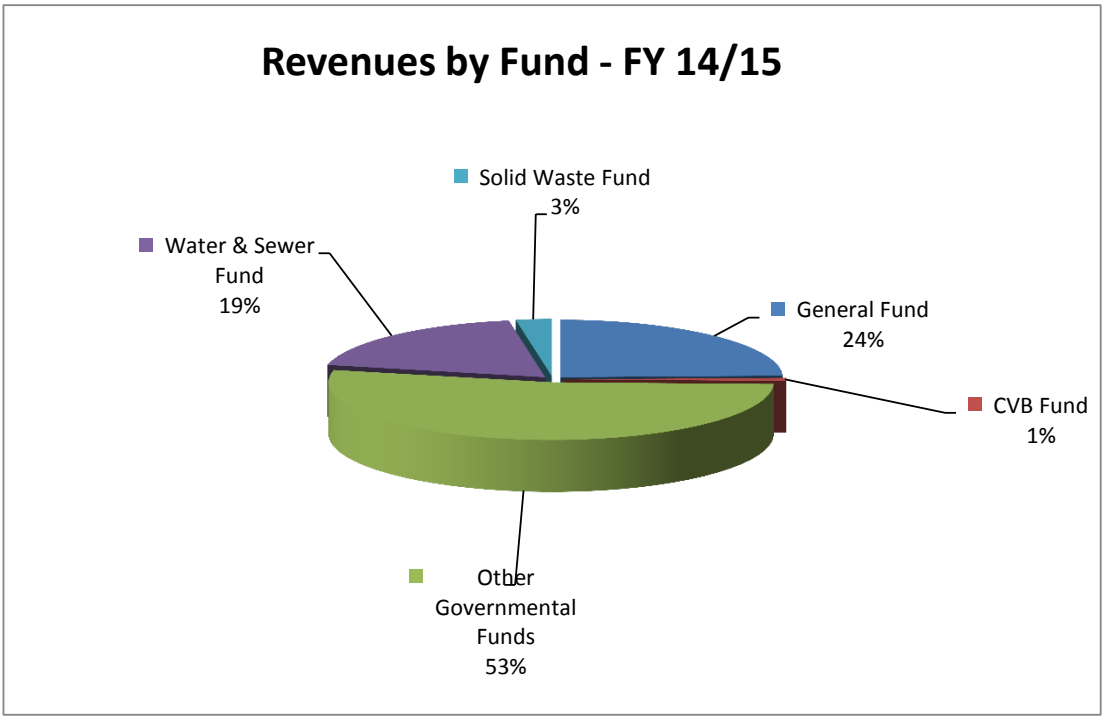
***Incorporated 1908***

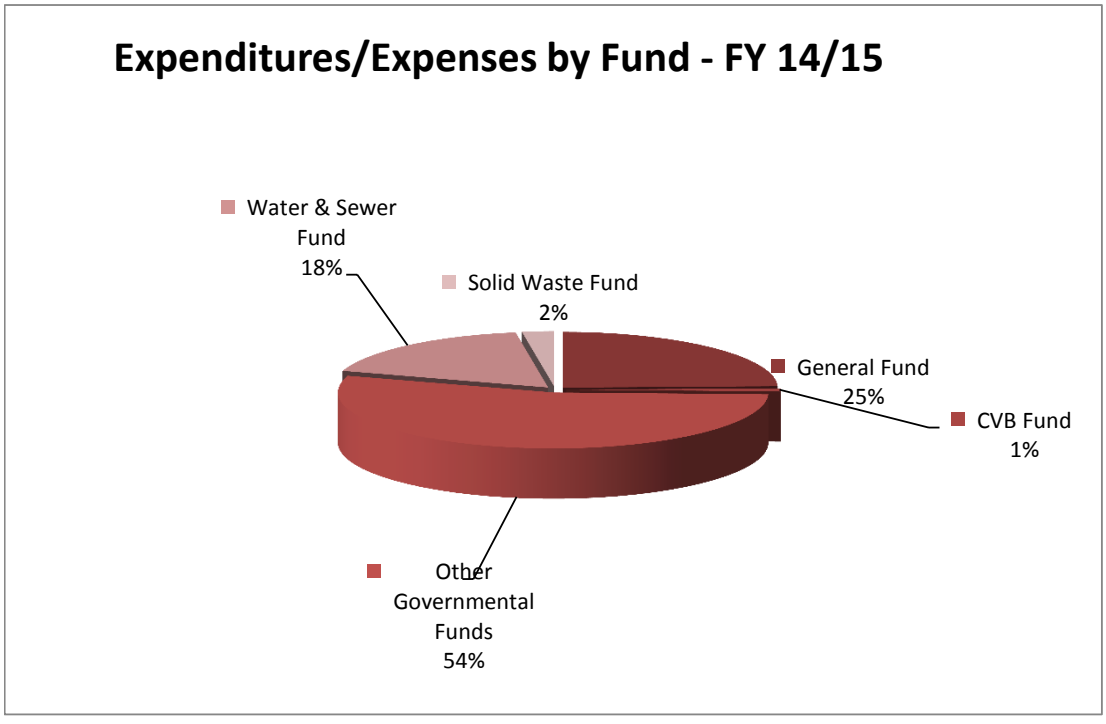
Budget Summary
By Fund

| | FY 14/15 Total | General Fund | CVB Fund | Other Governmental Funds | Water & Sewer Enterprise Fund | Solid Waste Enterprise Fund |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Revenue from Taxes | $ 8,098,200 | $ 7,348,200 | $ - | $ 750,000 | $ - | $ - |
| Revenues from Licenses | 292,000 | 292,000 | - | - | - | - |
| Charges for Services | 6,052,400 | 44,200 | - | - | 5,107,700 | 900,500 |
| Fines and Forfeitures | 1,633,000 | 1,498,000 | - | 135,000 | - | - |
| Investment Income | 11,678 | 1,500 | - | 103 | 10,000 | 75 |
| Other Income | 20,045,062 | 594,098 | 369,441 | 16,552,523 | 2,376,000 | 153,000 |
| Intergovernmental | 4,659,384 | 319,500 | - | 4,319,884 | - | 20,000 |
| Capital Recovery Reserve | 300,000 | - | - | - | 300,000 | - |
| **Total Revenues** | 41,091,724 | 10,097,498 | 369,441 | 21,757,510 | 7,793,700 | 1,073,575 |
| **Expenses/Expenditures** | | | | | | |
| Personal Services | 8,834,030 | 6,561,056 | 273,054 | - | 1,671,548 | 328,372 |
| Purchased/Contracted Services | 1,425,222 | 691,056 | 63,796 | 100 | 494,389 | 175,881 |
| Supplies | 2,256,878 | 1,264,064 | 27,771 | 41,305 | 725,038 | 198,700 |
| Other Costs | 951,305 | 745,305 | - | 6,000 | 200,000 | - |
| Debt Service | 2,289,295 | 167,714 | - | 413,842 | 1,596,308 | 111,431 |
| Other Financing Uses | 3,826,604 | 136,982 | 4,820 | 3,684,802 | - | - |
| Grant Expenditures | 49,448 | - | - | 49,448 | - | - |
| Capital Outlays | 20,412,288 | 281,778 | - | 17,554,510 | 2,421,000 | 155,000 |
| Capital Recovery Reserve | - | - | - | - | - | - |
| **Total Expenses/Expenditures** | 40,045,070 | 9,847,955 | 369,441 | 21,750,007 | 7,108,283 | 969,384 |
| **Total Revenues Over (Under) Expenses:** | $1,046,654 | $249,543 | $0 | $7,503 | $685,417 | $104,191 |
| Fund Balance at Beginning of Year | $18,504,636 * | $500,324 * | $46,708 * | $ 82,349 * | $17,089,727 * | $785,528 * |
| Fund Balance at End of Year | $19,551,290 * | $749,867 * | $46,708 * | $89,852 * | $17,775,144 * | $889,719 * |
| % of Budget Total | 100.00% | 24.59% | 0.92% | 54.31% | 17.75% | 2.42% |
| **FTE Positions** | **178.5** | **129.63** | **5.5** | **N/A** | **35.37** | **8.0** |

**Estimated Non-GAAP Basis*

# City Wide


Revenues by Fund - FY 14/15
Solid Waste Fund
3%
Water & Sewer
Fund
19%
General Fund
24%
CVB Fund
1%
Other
Governmental
Funds
53%


Expenditures/Expenses by Fund - FY 14/15
Water & Sewer
Fund
18%
Solid Waste Fund
2%
General Fund
25%
CVB Fund
1%
Other
Governmental
Funds
54%

## City Debt Structure Summary

Set forth below is information concerning the debt of the City estimated as of September 30, 2014.

| | Remaining over the life of the debt | |
|---|---|---|
| | Principal | Interest |
| Note Payable (1) | 1,723,072 | 74,365 |
| Capital Leases (2) | 426,714 | 12,216 |
| Water Revenue Bonds (3) | 10,841,048 | 866,955 |
| Welcome Center Revenue Bond (4) | 2,374,390 | 517,178 |
| Total | $ 15,363,911 | $ 1,470,714 |

1. A note incurred for the purchase of a fire station in the amount of $646,000 will be paid from the General Fund. The principal balance is $319,109. Another note was secured to pay the residual debt from the sale of the golf course in 2006. The principal balance is $1,403,963. These notes are general obligation, are not secured by ad valorem property taxes, and do not constitute a debt of the City within the meaning of the constitutional limitation upon indebtedness.

2. Currently the City has two (2) annually-renewable capital equipment leases. The leases are not general obligation, are not secured by ad valorem property taxes, and do not constitute a debt of the City within the meaning of the constitutional limitation upon indebtedness.

3. In March 2014, the City refinanced bonds issued in 2004 in the amount of $3,935,000 that was due on 12/1/19. The City also partially refinanced bonds issued in 2010 in the amount of $5,955,000 leaving $1,600,000 to be paid with the 2010 bonds by 12/1/15. The City issued two new Water and Sewerage Refunding Revenue Bonds in the amounts of $5,535,890 and $3,705,158. The funds of these bonds prepaid a Series 2004 bond and partially prepaid a Series 2010 bond. This bond refunding allowed the City to realize a net present value savings of $562,848 due to acquiring a lower interest on the overall repayment of existing debt. The

Revenue Bonds are for a 5 and 8 year period and are payable solely from the Water and Sewer Enterprise Fund. Revenue Bonds do not constitute a debt of the City within the meaning of the constitutional limitation upon indebtedness.

4. The State statue that the City falls under governing collections of hotel/motel tax requires the City to expend 16.66% of the collection on construction of a welcome center. The City issued a $2,500,000 bond in 2007 to construct a new welcome center. In July 2014 the City modified the bond by lowering the interest rate from 4.60% to 2.15%. The payments are paid solely from hotel/motel taxes and the current principal balance is $2,374,390. The bond is not general obligation, is not secured by ad valorem taxes, and does not constitute a debt of the City within the meaning of the constitutional limitation upon indebtedness.

The City has never defaulted on its debt.

**Limitations of City Debt**

The Constitution of the State of Georgia provides that the City may not incur long-term obligations payable out of general property taxes without the approval of a majority of the qualified voters of the City voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the City may not incur long-term obligations payable out of general property taxes in excess of ten percent of the assessed value of all taxable property within the city.

Short-term obligations (those payable within the same calendar year in which they are incurred), lease and installment purchase obligations subject to annual appropriation and intergovernmental obligations are not subject to the legal limitations described above. In addition, refunded obligations cease to count against the City's debt limitations.

As computed in the following table, based upon the 2014 assessed value the City could incur (upon necessary voter approval) approximately $40,396,424 in additional long-term obligations payable out of general property taxes (or general obligation bonds).

## Computation of Legal Debt Margin

| | |
|---|---|
| Assessed Value of Taxable Property | $ 403,964,242 |
| For tax year 2014 *(Bond Purposes)* | *x .10* |
| Debt Limit *(10% of Assessed Value)* | $ 40,396,424 |
| Amount of Debt Applicable to Debt Limit | $ 0 |
| Legal Debt Margin | $ 40,396,424 |

The obligations of the City were and are discussed in the capital outlay section as to how they should affect future operating budgets. The City is currently able to maintain and enhance its financial position and the economic outlook is still geared to continuing growth; therefore, revenues should increase while expenditures remain constant.

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# General Fund
# Budget Overview

The General Fund accounts for all operations of the City other than the enterprise funds and activities legally required to be accounted for in separate funds. Ten departments are accounted for within the fund. The following pages provide estimated revenues and expenditures with fiscal year 2012/13 actual and fiscal year 2013/14 budget amounts. The approved fiscal year 2014/15 budget has been prepared in a format to provide the Council with more information on department operations and financial issues. The budget is prepared on the cash basis.

## Revenue Summary

Revenues for the General Fund are estimated at $10,097,498. Revenues decreased by 5% or $534,297 resulting in a contingency of $249,545. This is partly due to a decrease in capital lease revenue that was budgeted for the purchase of capital equipment in prior year and a reduction in the tax digest.

Property taxes are anticipated to be set at 8.00 mills and accounts for 38.24% of the total general fund revenues. The next largest single revenue source is generated from excise taxes which comprises 18.19% of the total general fund budget. The revenues are prepared with a conservative approach by using historical information.

## Expenditure Summary

Expenditures decreased by 6.5% or $684,834 due to a decrease in current year personnel and supplies expenditures. Personnel services, at 66.62%, account by far as the largest total general government expenditures while public safety accounts for the largest function of expenditures at 52.34%.

A budget expense summary is provided within each department's section.

*(The remainder of this page intentionally left blank.)*

# General Fund

***Established 1908***

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Revenues from Property Taxes | $3,787,616 | $4,089,500 | $3,861,000 |
| Revenues from Other Taxes | 1,791,844 | 1,798,035 | 1,837,200 |
| Revenues from Sales Tax | 1,504,631 | 1,620,000 | 1,650,000 |
| Revenues from Licenses | 261,616 | 304,000 | 292,000 |
| Charges for Services | 45,774 | 35,400 | 44,200 |
| Fines and Forfeitures | 1,425,735 | 1,441,557 | 1,498,000 |
| Investment Income | 1,563 | 1,500 | 1,500 |
| Other Income | 398,278 | 1,002,222 | 594,098 |
| Intergovernmental | 333,620 | 339,581 | 319,500 |
| **Total Revenues** | 9,550,677 | 10,631,795 | 10,097,498 |
| **Expenditures** | | | |
| Personal Services | 6,819,227 | 6,940,478 | 6,561,056 |
| Purchased/Contracted Services | 558,039 | 683,292 | 691,056 |
| Supplies | 1,212,706 | 1,319,727 | 1,264,064 |
| Other Costs | 782,091 | 731,830 | 745,305 |
| Debt Service | 186,688 | 109,830 | 167,714 |
| Other Financing Uses | 130,852 | 138,602 | 136,982 |
| **Subtotal Expenses** | 9,689,603 | 9,923,759 | 9,566,177 |
| **Capital Outlays** | 35,942 | 609,030 | 281,778 |
| **Total Expenses** | 9,725,545 | 10,532,789 | 9,847,955 |
| **Total Revenues Over (Under) Expenditures:** | ($174,868) | $99,006 | $249,543 |
| Fund Balance at Beginning of Year | $576,186 | $401,318 | $500,324 * |
| Fund Balance at End of Year | $401,318 | $500,324 * | $749,867 * |
| **FTE Positions** | **136.05** | **137.00** | **129.63** |

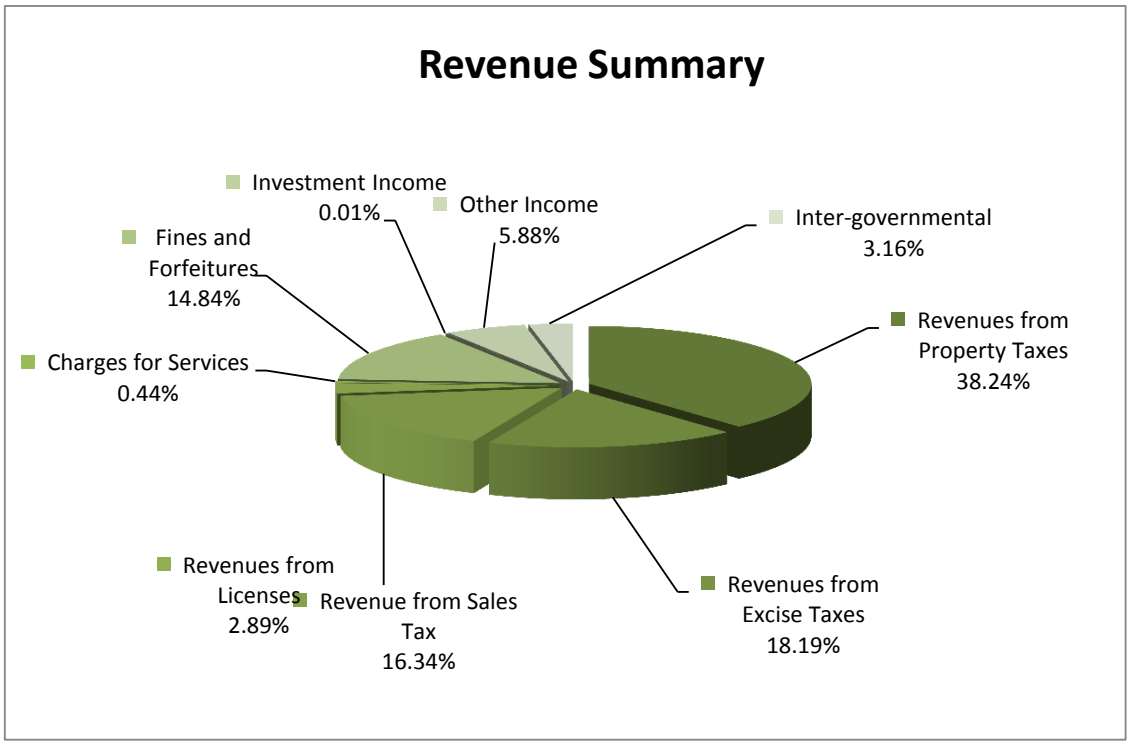
**Estimated Non-GAAP Basis*

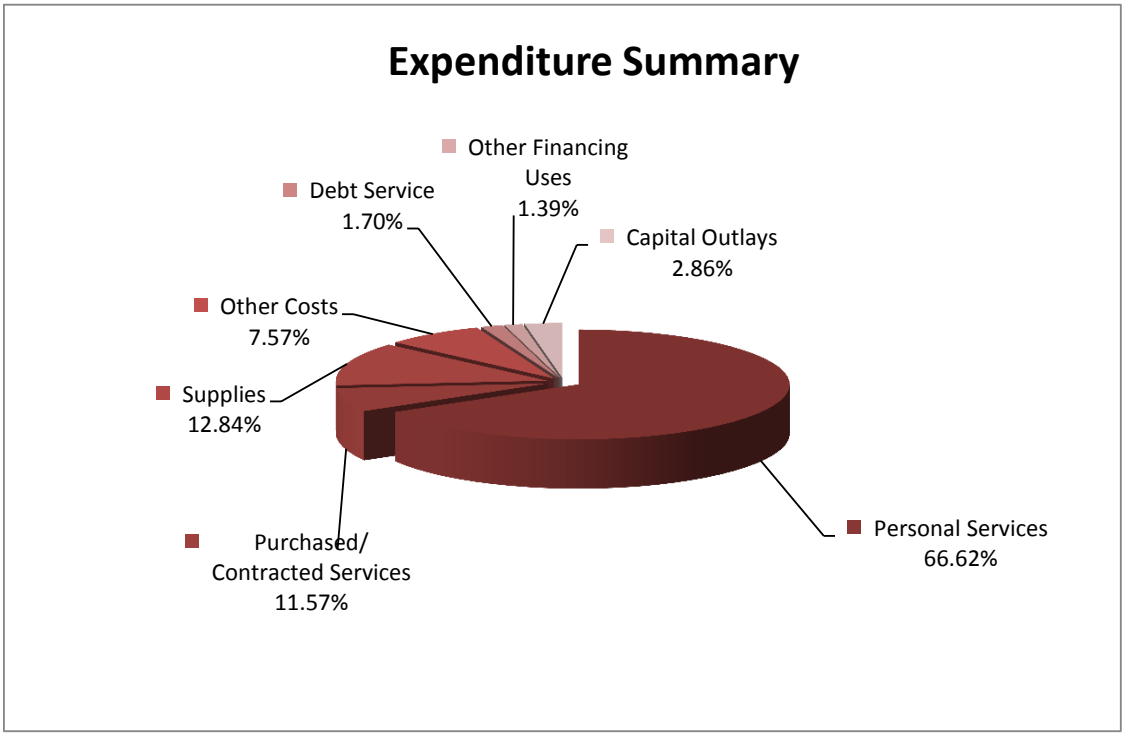
## General Fund

Budget Summary
By Department

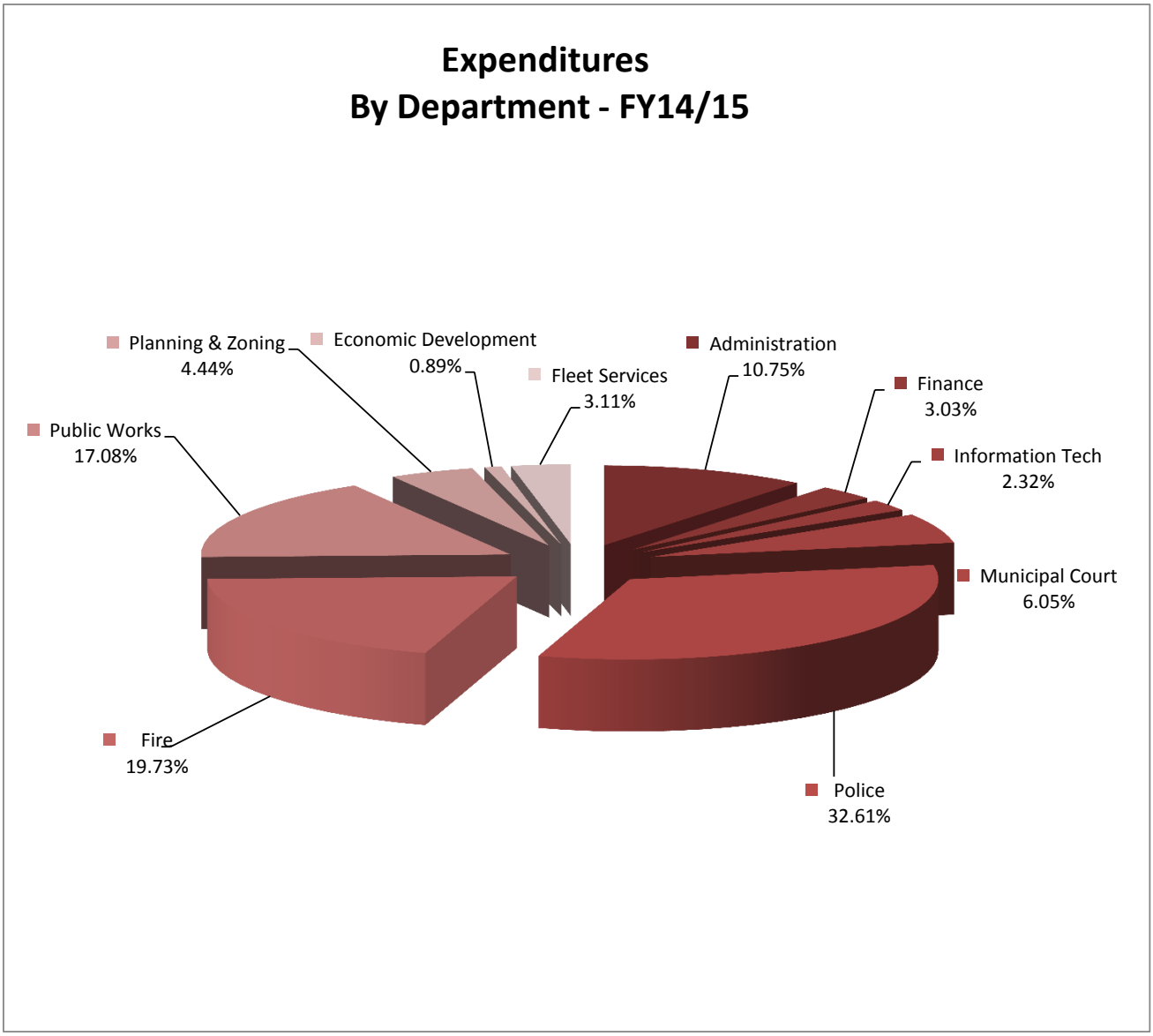
| | FY 14/15 Total | Administration | Information Technology | Finance | Municipal Court | Police | Fire | Public Works | Planning & Zoning | Economic Development | Fleet Services |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | | | |
| Revenues from Property Taxes | $3,861,000 | | | | | | | | | | |
| Revenues from Excise Taxes | 1,837,200 | | | | | | | | | | |
| Revenue from Sales Tax | 1,650,000 | | | | | | | | | | |
| Revenues from Licenses | 292,000 | | | | | | | | | | |
| Charges for Services | 44,200 | | | | | | | | | | |
| Fines and Forfeitures | 1,498,000 | | | | | | | | | | |
| Investment Income | 1,500 | | | | | | | | | | |
| Other Income | 594,098 | | | | | | | | | | |
| Intergovernmental | 319,500 | | | | | | | | | | |
| **Total Revenues** | 10,097,498 | | | | | | | | | | |
| **Expenditures** | | | | | | | | | | | |
| Personal Services | 6,561,056 | 284,995 | 157,083 | 272,963 | 164,392 | 2,423,251 | 1,530,706 | 1,052,303 | 377,416 | 50,545 | 247,402 |
| Purchased/Contracted Services | 691,056 | 206,541 | 41,884 | 11,420 | 18,600 | 176,900 | 106,147 | 66,032 | 38,729 | 7,016 | 17,787 |
| Supplies | 1,264,064 | 81,400 | 29,370 | 7,630 | 22,900 | 388,924 | 138,300 | 526,050 | 20,900 | 18,420 | 30,170 |
| Other Costs | 745,305 | 355,195 | 0 | 0 | 390,110 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 167,714 | 0 | 0 | 0 | 0 | 22,221 | 107,827 | 37,666 | 0 | 0 | 0 |
| Other Financing Uses | 136,982 | 130,852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,130 | 0 |
| **Subtotal Expenses** | 9,566,177 | 1,058,983 | 228,337 | 292,013 | 596,002 | 3,011,296 | 1,882,980 | 1,682,051 | 437,045 | 82,111 | 295,359 |
| **Capital Outlays** | 281,778 | 0 | 0 | 6,500 | 0 | 199,648 | 60,000 | 0 | 0 | 5,130 | 10,500 |
| **Total Expenses** | 9,847,955 | $1,058,983 | $228,337 | $298,513 | $596,002 | $3,210,944 | $1,942,980 | $1,682,051 | $437,045 | $87,241 | $305,859 |
| **Total Revenues Over (Under) Expenses:** | $249,543 | | | | | | | | | | |
| % of Budget Total | 100.00% | 10.75% | 2.32% | 3.03% | 6.05% | 32.61% | 19.73% | 17.08% | 4.44% | 0.89% | 3.11% |
| **FTE Positions** | **126.9** | **3.8** | **2.7** | **6.5** | **3.0** | **48.0** | **29.0** | **25.0** | **6.5** | **1.0** | **4.1** |

# General Fund



# General Fund

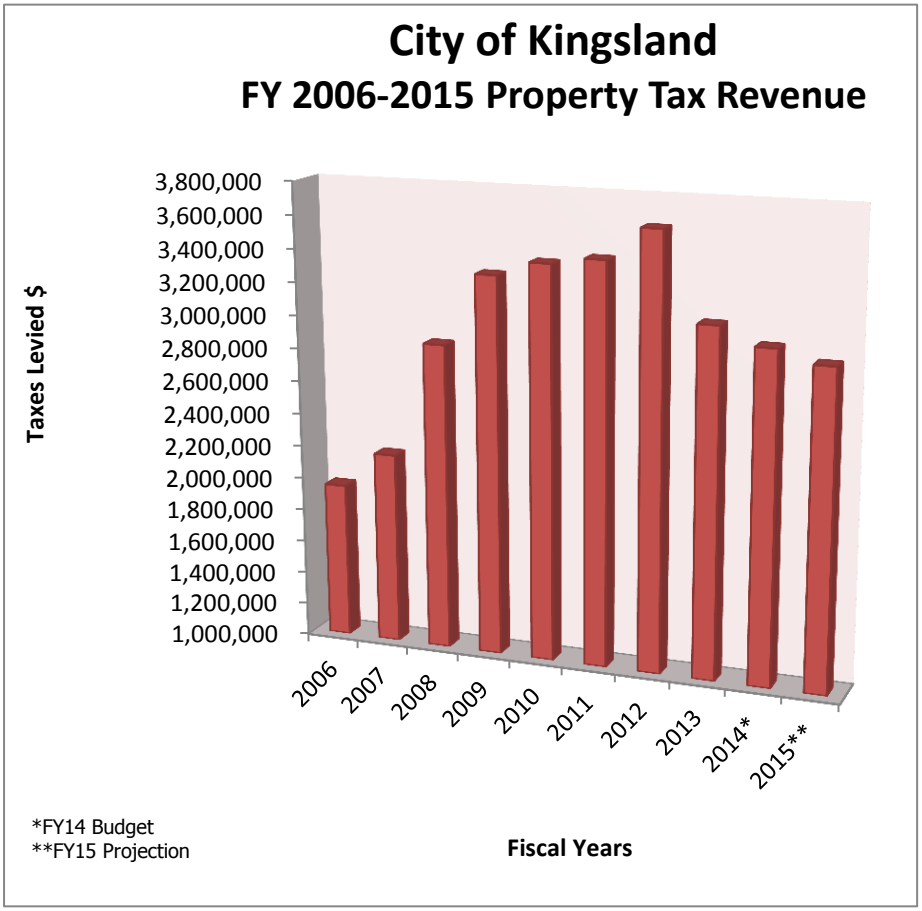


# General Fund

Major Revenue Sources

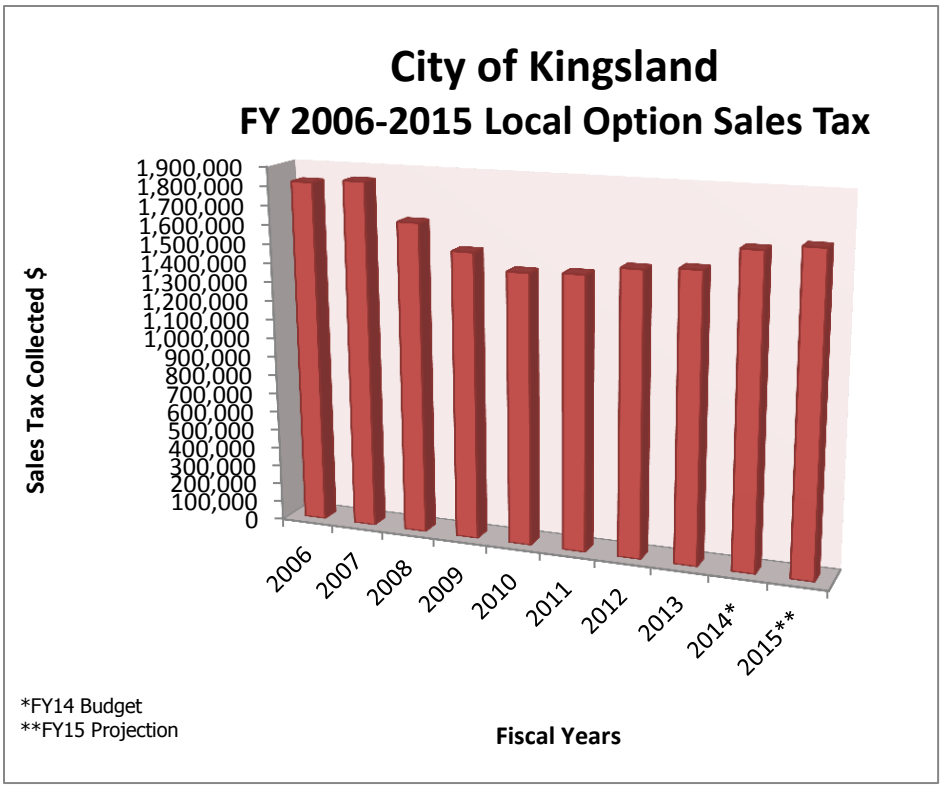
## Property Taxes Levied

The valuation of property is determined by the County tax assessor's office and given to the City. The City bills the property owner on 40% of the fair market value. The budget was prepared using 8.00 mills. Due to the tremendous growth the City has experienced, the tax base has increased dramatically through 2010 and then began to decrease in 2011 due to the economy. The budget is prepared on projected collection instead of taxes levied. Property taxes for 2014 will be billed in the first quarter of FY 2014-15.




## Local Option Sales Tax

The Local Option Sales Tax is remitted by the various businesses to the state on a monthly basis. The state returns the monies to the City. The City's share of the 1% tax increased in 2014 to 22.65% which was agreed through an inter-governmental contract with the county. It will continue to increase until it reaches 24.5% by the year 2022.

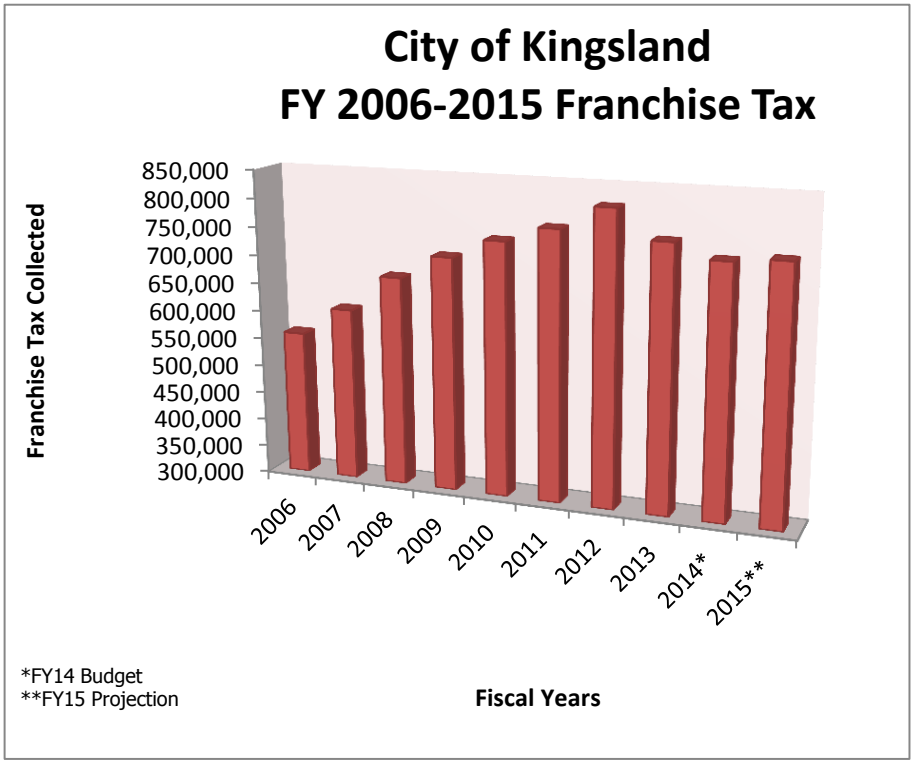


# General Fund

## Major Revenue Sources

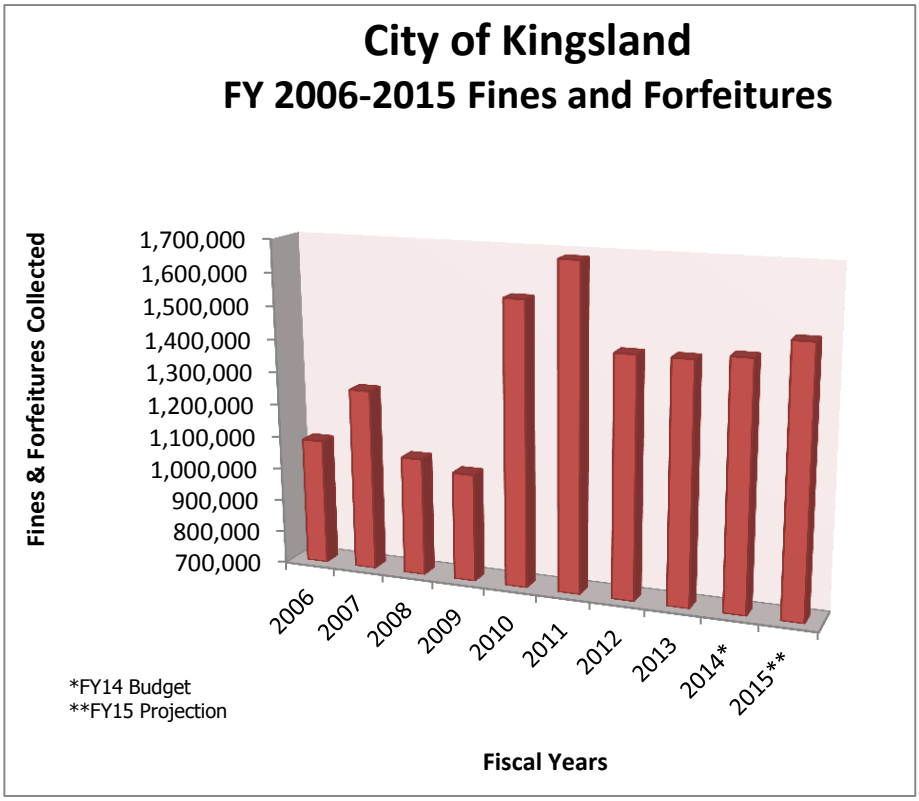
### Franchise Taxes

Franchise fees are fees paid to the City by utility companies. Each type has a unique agreement with the City. Electric companies comprise the bulk of the revenues received. Again, the growth of the City allows an estimated increase. It is an excise tax.




### Fines and Forfeitures

Fines and forfeitures are collected for violations of City ordinances. Years reflected with a decrease correlate with lower staffing levels.

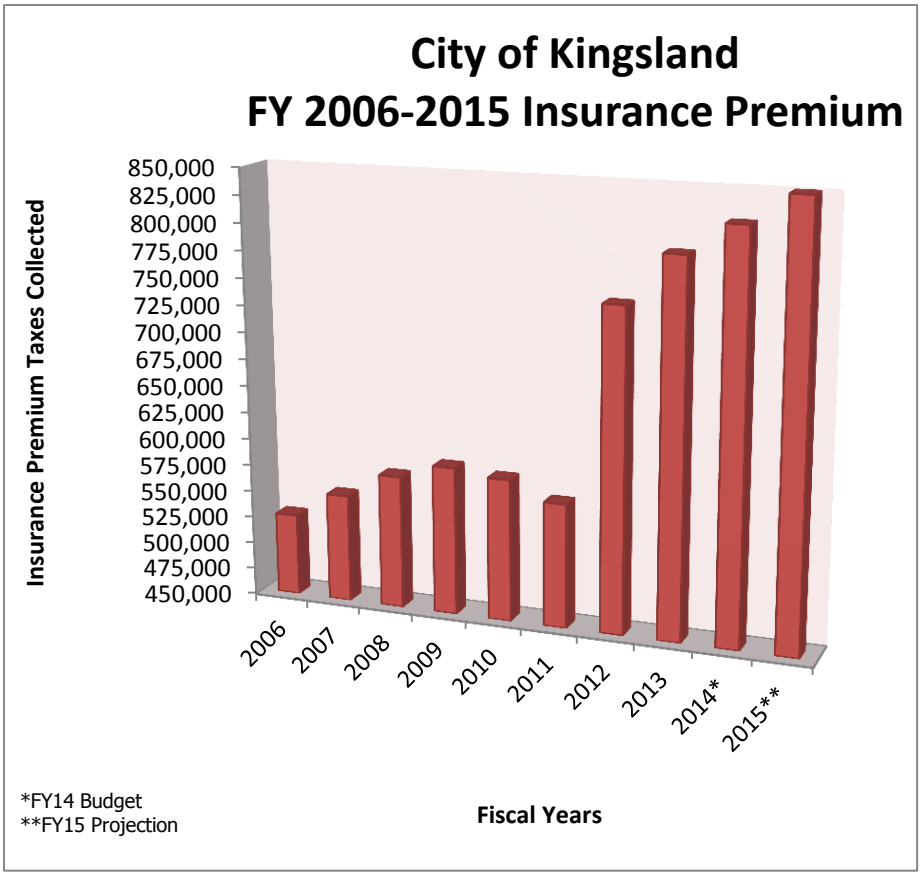


# General Fund

Major Revenue Sources

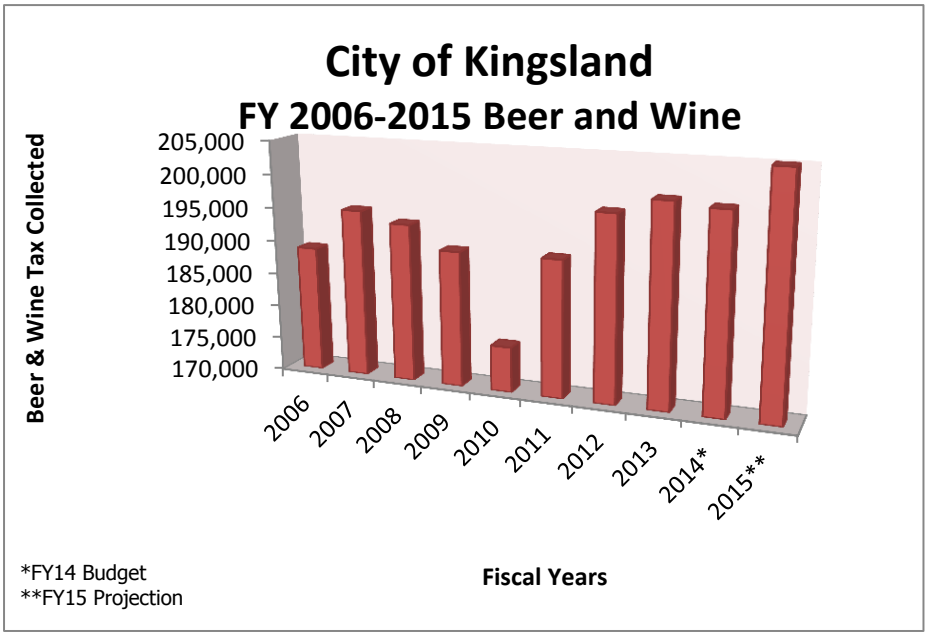
## Insurance Premium Taxes

Insurance companies doing business in the City are required to submit fees to the State who, in turn, remits the City's portion in October of each year. It has shown a steady increase and is budgeted accordingly. It is also based on population. There was a large increase in FY 2011/12 due to the 2010 census figures being released. It is an excise tax.




## Beer and Wine Tax

All beer and wine vendors doing business in the City are required to remit the fees monthly. It is an excise tax.

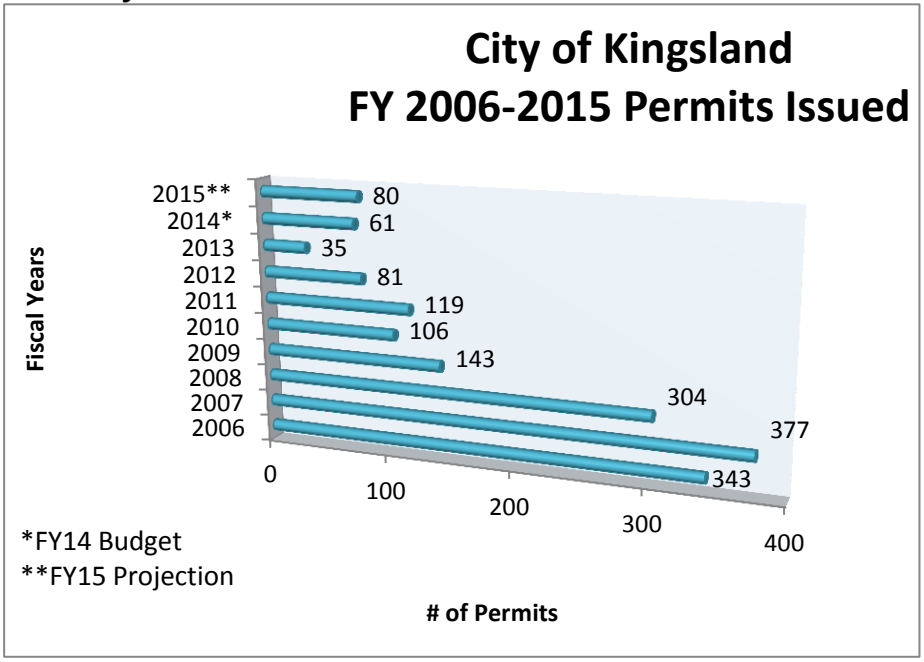


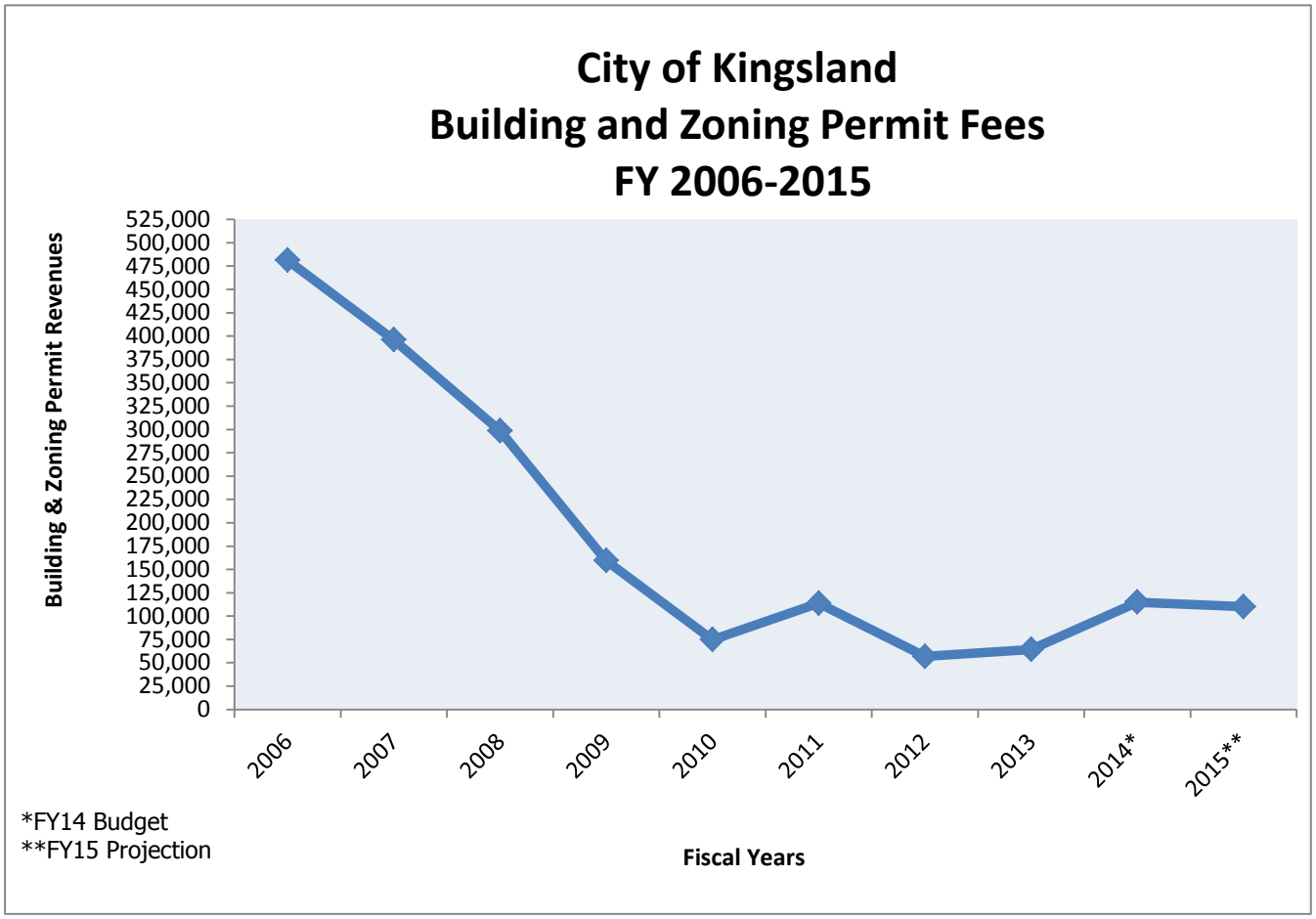
# General Fund

Major Revenue Sources

## Building and Zoning Permit Fees

There are various types of permit fees; such as, electrical, building, and plumbing. Fees begin at $25 and increase based on cost and size of construction. Therefore, there is some fluctuation. Due to the housing market decline, permits have declined over the last 5 years. As of this writing, it appears to be increasing again.



# General Fund

Major Revenue Sources

## Operating Transfers In

Transfers are budgeted to and from the General Fund to the other governmental funds as applicable.

## Loan and Lease Revenues

Loans and leases are budgeted in the General Fund as revenues and are offset by the same amount of expenditures.

## Other Revenues

These are other revenue sources that singularly do not total 2% of the total budgeted revenues. A breakdown is shown on the pie chart of the General Fund Revenues in the General Fund section depicting the total revenues. These items were increased or decreased over prior years actual and budget amounts based on the underlying assumptions of the other budgeted revenues.

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# Administration Department
# Established 1908

## *Mission Statement*

*Mission of the Administration Department is to provide a comprehensive range of services designed to meet the diverse needs of its citizens and customers in a cost-effective and efficient manner. The elected officials, city management and staff, will accomplish this mission through visionary leadership, proactive planning, implementation, and maintaining a consistent work ethic. This work ethic is characterized by a total commitment to customer service, sensitivity to the needs and concerns of the city's citizens, and continual improvement of its service delivery systems, programs, and organizational structure.*

## Overview

The General Fund Administration Department is responsible for monitoring the daily activities of all City operations. This department consists of the Mayor, City Council, City Manager, City Clerk, City Engineer, and Human Resources. Other aspects involved in this department are cemetery operations, election proceedings, and council meeting facilitations.

The City Clerk serves as secretary to the Council, safeguards all records and documents, and implements codes and regulations pertaining to the City. Also, the City Clerk is in charge of all City election proceedings. The City Manager works for the Mayor and City Council and carries out duties as assigned by them. The overall responsibility for this department rests with the City Manager.

The Human Resources function of the Administration department provides administrative support to the other departments of the City in the recruitment, selection, development, and retention of their human resources through the development, administration, and compliance of the City's personnel rules and regulations, general policies, and all State and Federal laws. Human Resources function is also responsible for administering and monitoring the employee fringe benefit plan. Some of the City's benefits include: health insurance, dental insurance, life insurance, retirement plan, worker's compensation, tuition reimbursement, health clinic, and unemployment insurance. The Human Resources function also provides direction,

management, and leadership in the administration of all aspects of risk management, insurance, and claims for the City of Kingsland. The Human Resources Director plans and implements risk management strategies and processes, and serves as principal point of contact and liaison with internal and external constituencies on all risk management issues. The overall responsibility of the Human Resource function rests with the Human Resources Director. Currently the Human Resource Director role is fulfilled by the City Manager.

| **IN ORDER TO MEET LONG TERM ECONOMIC AND CULTURAL GOALS, THE ADMINISTRATION DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue utilization of the Joint Comprehensive Plan. | This is an ongoing goal. | Continue utilization of the Joint Comprehensive Plan. |
| Continue annual review of the City's Short & Long-term Strategic Plan. | This is an ongoing goal. | Continue annual review of the City's Short & Long-term Strategic Plan. |
| Continue to explore innovative ideas to enhance services to the citizens of Kingsland. | This is an ongoing goal. | Continue to explore innovative ideas to enhance services to the citizens of Kingsland. |
| Continue to enhance and develop Human Resource functions. | This is an ongoing goal. | Continue to enhance and develop Human Resource functions. |
| Continue to research grants to off-set cost in providing services. | This is an ongoing goal. | Continue to research grants to off-set cost in providing services. |
| **IN ORDER TO MEET LONG TERM FINANCIAL GOALS REGARDING OPERATING BUDGET POLICIES, THE ADMINISTRATION DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to reduce the number of lawsuits against the City. | This is an ongoing goal. | Continue to reduce the number of lawsuits against the City. |
| Continue to monitor and research State & Federal regulations relative to personnel matters to insure continued compliance. | This is an ongoing goal. | Continue to monitor and research State & Federal regulations relative to personnel matters to insure continued compliance. |

| | | |
|---|---|---|
| Continue to develop the City's Wellness Program. | Partnered with Camden County, St Marys, and Public Service Authority on the Living Well Clinic project. The October 2013 Health and Safety Fair was a huge success. Provided 4 quarterly Lunch & Learn workshops. Received and administered a $9,000 Wellness Grant. Implemented the Tier Program for Firefighter annual physicals. Completed employee bio-metrics and health risk assessments. Revised the non-smoking policy. | Continue to develop the City's Wellness Program. |
| Continue to promote safety among employees. | Received and administered a $10,780 Safety Grant. Provided numerous safety training opportunities, locally and regionally. Purchased and employed a variety of safety equipment and PPE items. | Continue to promote safety among employees. |
| Continue to reduce overall employee turn-over rate. | This is an ongoing goal. | Continue to reduce overall employee turn-over rate. |
| Continue staff development and training. | This is an ongoing goal. | Continue staff development and training. |
| Continue to monitor, assess, and realign staff for overall efficiency and effectiveness in providing services to the City. | Realigned several departments with the implementation of the early retirement incentive. The overall realignment will produce a city wide net annual savings of approximately $780,000. | Continue to monitor, assess, and realign staff for overall efficiency and effectiveness in providing services to the City. |
| Continue to review City policies and Code of Ordinances to determine continued feasibility and effectiveness. | This is an ongoing goal. | Continue to review City policies and Code of Ordinances to determine continued feasibility and effectiveness. |
| **IN ORDER TO MEET LONG TERM FINANCIAL GOALS REGARDING CASH MANAGEMENT AND INVESTMENT POLICIES, THE ADMINISTRATION DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to close the gap on uncollected property taxes until a 100% collection rate is achieved. | Contracted with Government Tax Solutions for delinquent tax collections and tax sales. Collected approximately$326,000 in past due taxes or 39% of AR balance. | Continue to close the gap on uncollected property taxes until a 100% collection rate is achieved. |
| Continue to identify additional cost-saving measures to reduce expenditures. | This is an ongoing goal. | Continue to identify additional cost-saving measures to reduce expenditures. |

| IN ORDER TO MEET LONG TERM ECONOMIC GOALS REGARDING PLANNED GROWTH MANAGEMENT POLICIES, THE ADMINISTRATION DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS: | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to work toward West Kingsland force main, Phase II. | This is an ongoing goal. | Continue to work toward West Kingsland force main, Phase II. |
| Complete widening of Gross Road from Highway 40 to Laurel Island Parkway. | This goal has been deferred to next fiscal year. | Complete widening of Gross Road from Highway 40 to Laurel Island Parkway. |
| Begin construction and completion of Garfunkel road project. | This project has been completed and funded by SPLOST & DOT funds. | |
| Continue to be pro-active in planning for growth and development within the City. | This is an ongoing goal. | Continue to be pro-active in planning for growth and development within the City. |

## Capital Outlay Overview

For this budget year this department had no capital outlay.

## Budget Summary

Overall decrease of $31,672 or 2.90% from last year's budget due to decreases in salaries and purchased/contracted services offset by an increase in supplies.

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# Administration Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 366,068 | $ 306,493 | $ 284,995 |
| Purchased/Contracted Services | 178,187 | 215,365 | 206,541 |
| Supplies | 73,533 | 80,750 | 81,400 |
| Other Costs | 370,353 | 360,195 | 355,195 |
| Other Financing Uses | 130,852 | 138,602 | 130,852 |
| **Subtotal** | 1,118,993 | 1,101,405 | 1,058,983 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 1,118,993 | $ 1,101,405 | $ 1,058,983 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

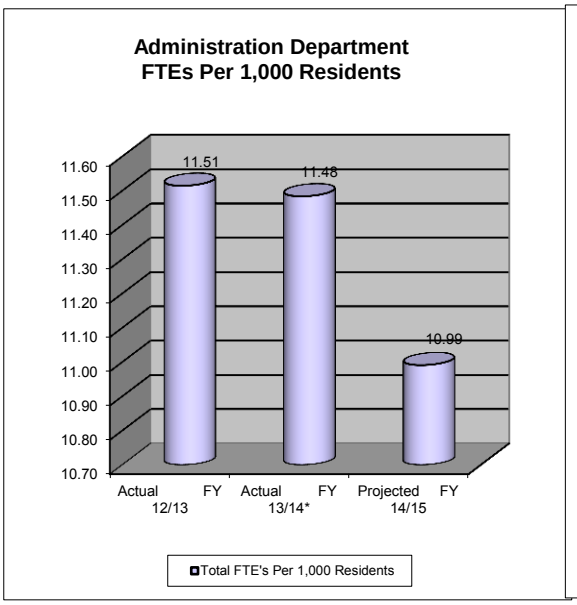
## FTE Summary

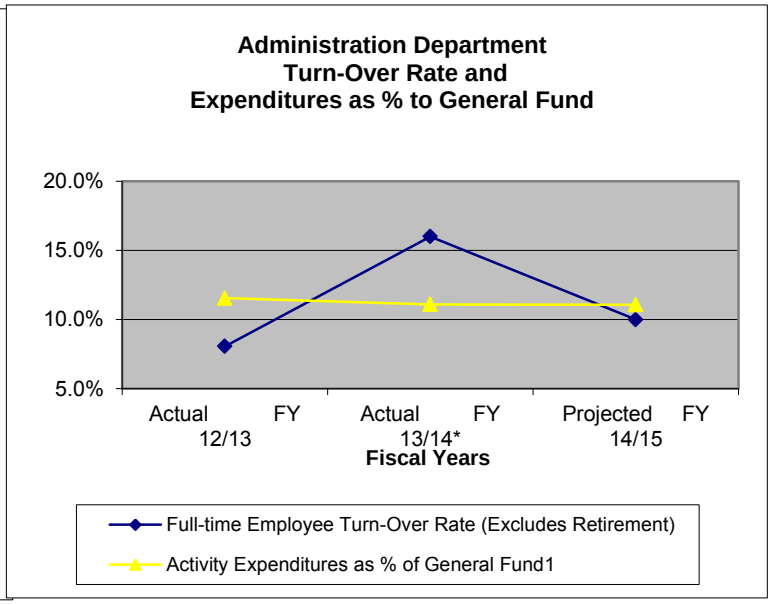
| | Actual FY 12/13 | Actual FY 13/14 | Projected FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| City Manager* | 0.80 | 0.80 | 0.80 |
| Assistant City Manager* | 0.80 | 0.80 | - |
| Human Resource Director* | 0.80 | 0.80 | - |
| City Clerk | 1.00 | 1.00 | 1.00 |
| Assistant City Clerk | 1.00 | 1.00 | 1.00 |
| Clerk/Receptionist** | 1.00 | 1.00 | 1.00 |
| **FTE Positions** | **5.40** | **5.40** | **3.80** |

# Administration Department

## Performance Measures

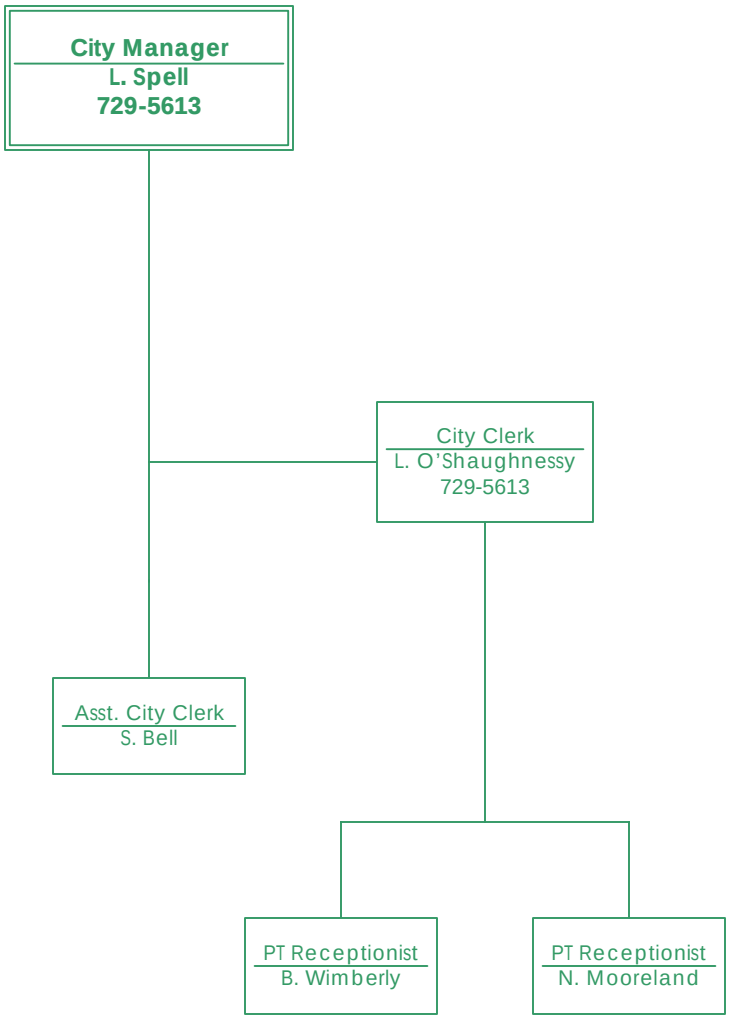
| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Council Meetings Held | 20 | 19 | 22 |
| | # of Resolutions Adopted | 9 | 24 | 17 |
| | # of Ordinances Passed by Council | 8 | 5 | 6 |
| | Open Competitive Job Postings | 6 | 11 | 5 |
| | Employees Hired/Replaced | 21 | 25 | 20 |
| | Employees Terminated | 23 | 38 | 31 |
| | Total Full Time Equivalent Employees | 187 | 186.5 | 178.5 |
| | Estimated City Population | 16,277 | 16,240 | 16,240 |
| Efficiency & Effectiveness | % of Council Packets Delivered on Time to Council | 100% | 100% | 100% |
| | % of Minutes Prepared for Council Meeting without Error of Fact | 100% | 100% | 100% |
| | Total FTE's Per 1,000 Residents | 11.51 | 11.48 | 10.99 |
| | Full-time Employee Turn-Over Rate (Excludes Retirement) | 8.06% | 16% | 10.00% |
| | # of Employees not Completing Probation | 2 | 1 | 0 |
| | Activity Expenditures as % of General Fund[1] | 11.55% | 11.10% | 11.07% |




**Includes Estimated Figures for September.*

# Administration




**Note: The City Manager is budgeted 80% in the General Fund/Administration Department and 20% in the Water Fund/Administration Department. One Part Time Receptionist is budgeted 50% in the General Fund/Administration Department and 50% in the General Fund/Community Planning & Development Department.**

## Nate Way



Crew Worker

30 Years of Service

1984-Present

## John Lewis



Utility Line Technician

30 Years of Service

1984-Present

# Information Technology Department
# Established 1996

## *Mission Statement*

*The mission of the Kingsland Information Technology (IT) Department is to provide responsive, quality, and cost-effective information technology solutions and services that enable City departments, agencies, and local government units to be successful in achieving their objectives, striving always to exceed expectations.*

## Overview

The Information Technology Department is responsible for the management and maintenance of all City electronic data. This includes the operation of numerous servers and over one hundred fifty (150) desktop computers. Also, IT provides assistance to other departments of the City by supporting all City purchased software and hardware, monitoring sewer lift stations electronically, and maintaining high security for the Police Department's GCIC system. Other aspects involved in this department are the implementation of new electronic equipment used to monitor water and sewer systems.

This department also assists Camden County in various radio infrastructure projects and is a sitting chair on the Camden County Public Safety radio committee under the 911 director in addition to working with the 911 director. Additional assistance is given to the County through this department on numerous projects; such as, radio infrastructure, communications, New World system implementation, and other technology projects. The Information Technology Director oversees this department.

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**IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES, THE INFORMATION TECHNOLOGY DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:**

| FY 2013/2014 Department Goals | FY 2013/2014 Status & Accomplishments... | FY 2014/2015 Department Goals |
|---|---|---|
| Continue to keep the City's information technology running smoothly. | Reduced the waste of toner cartridge supply by not keeping high volumes in stock. IT department implemented a new method of ordering only one replacement per toner being used. | Continue to keep the City's information technology running smoothly. |
| Provide leadership to the City in applying technology to the challenges of local government. | Successfully implemented the IQM2 system to streamline the Council agenda and minutes. | Implement and install a city wide time clock system that is web based to streamline time keeping. |
| Provide a full range of application services, including consulting, project management, and business process analysis/re-engineering. | Currently support Incode, Eagle, Courtware, Firehouse, and Microsoft products. | Continue to support most of these applications except Eagle. Eagle will transfer to New World in FY 14/15. |
| Provide a robust and flexible computing infrastructure that is capable of handling current and projected needs of internal customers and external client agencies. | Installed a server capable of virtual machines. | Move all servers to the IBM virtual environment. |
| Provide responsive and cost-effective support of installed applications, services, and hardware. | Utilized help desk system to respond to work tickets within 15 minutes of submission. | Continue to provide responsive and cost-effective support of installed applications, services, and hardware. |
| Be a proactive member of GMIS (Government Management Information Systems) broadening our horizons with new technology resulting in better service to our users and citizens. | Renewed membership in GMIS. Staff attended local training sessions and are currently working on IT Leadership program. | Goal is to have one employee completed with IT Leadership program and analyze if program is cost effective before moving forward with other employees. |

## Capital Outlay Overview

For this budget year this department had no capital outlay.

## Budget Summary

Overall this department's budget reflects a slight increase of .16% or $373 in the General Fund and a slight decrease of 7.76% or $1,912 in the Water/sewer Fund. These are minor adjustments related to the last year's new allocation of this department in the General Fund (90%) and Water/Sewer Fund (10%).

# Information Technology Department

*Established 2006*

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 61,299 | $ 154,764 | $ 157,083 |
| Purchased/Contracted Services | 5,185 | 43,880 | 41,884 |
| Supplies | 1,279 | 29,320 | 29,370 |
| **Subtotal** | 67,763 | 227,964 | 228,337 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 67,763 | $ 227,964 | $ 228,337 |

*Note: IT Department was created in FY 05/06 and accounted for 100% in the Water/Sewer Fund. Beginning mid-year FY2012/13 IT dept is accounted for 90% in GF and 10% in Water/Sewer Fund.*
*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

## FTE Summary

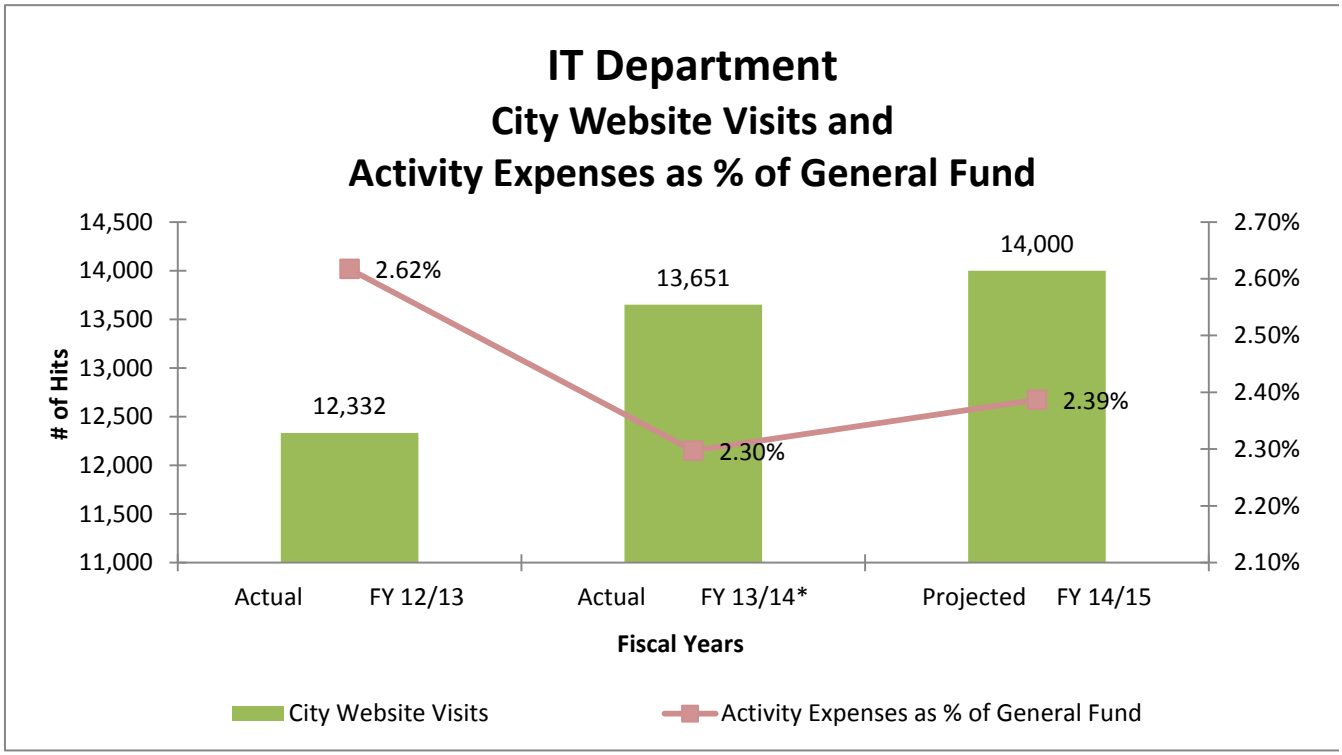
| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Director | 0.90 | 0.90 | 0.90 |
| Asst Director | 0.90 | 0.90 | 0.90 |
| Computer Support | 0.90 | 0.90 | 0.90 |
| **FTE Positions** | **2.70** | **2.70** | **2.70** |

*Note: All positions are budgeted 90% in GF/IT Department and 10% in the WF/IT Department.*

# Information Technology Department

## Performance Measures

| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | City Wide Computer Workstations Maintained | 130 | 125 | 125 |
| | Computers Replaced | 6 | 4 | 0 |
| | Computers Repaired | 12 | 21 | 0 |
| | Networks Maintained | 7 | 8 | 8 |
| | Computers Upgraded | 2 | 12 | 5 |
| | Servers Maintained | 5 | 11 | 11 |
| Efficiency & Effectiveness | City Website Visits | 12,332 | 13,651 | 14,000 |
| | Average Response Time for IT Service | 15 minutes | 15 minutes | 15 minutes |
| | Response to Email Inquires | 1,372 | 1,152 | 1,100 |
| | Activity Expenses as % of General Fund[1] | 2.62% | 2.30% | 2.39% |

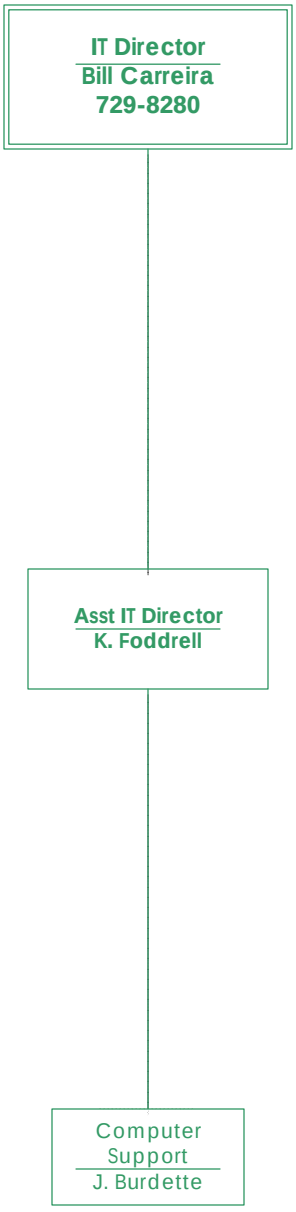



**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

Note: Graph data for FY11/12 reflects Activity Expenses as % of Water/Sewer Fund. IT Department was created in FY 05/06 and accounted for 100% in the Water/Sewer Fund. Beginning mid-year FY2012/13 IT dept is accounted for 90% in GF and 10% in Water/Sewer Fund.

# IT Department




**Note: All positions are budgeted 90% in the General Fund/IT Department and 10% in the Water Fund/IT Department.**

# Wayne Peeples



Assistant Chief of Police

22 Years of Service

1992-Present

# Finance Department
# Established 1996

## *Mission Statement*

*The Finance Department maintains the City's overall financial stability through sound financial planning and by closely monitoring internal controls. The department's mission is to provide a full range of financial and procurement services with integrity to maintain the highest standards of accountability and professionalism. We strive to perform with excellence in providing financial services that not only meet but exceed the expectations of those we serve both internally and externally.*

## Overview

The Finance Department is responsible for the overall integrity of the City's accounting records. This department is budgeted in both the General Fund and the Water and Sewer Fund. There are five major divisions in the Finance Department:

- ➔ Accounting
- ➔ Billings
- ➔ Disbursements
- ➔ Purchasing
- ➔ Grant Administration
- ➔ Collections

The accounting aspect basically oversees the remaining four categories. It consists of, but is not limited to: accounting for all receipts and disbursements of the City, preparing monthly financial statements, reconciling all City bank accounts monthly, preparing semiannual budget revisions and annual budgets, preparing the Comprehensive Annual Financial Report, accounting for and safeguarding City-wide capital assets, and making all adjusting entries to adhere to GAAP guidelines and assuring all subsidiary ledgers are in-balance.

The billings and collections aspect of the Finance Department is responsible for billing, collecting, and posting all City revenues. This includes all utility and tax bills. The cashiers are responsible for reconciling the daily cash drawer and balancing to the daily collection's report.

The disbursements aspect of the Finance Department consists of accounts payable and

payroll. Citywide payments to all vendors and payroll checks are distributed through this office.

Purchasing processes requests for purchases from department heads followed by approval of the Mayor or his designee. The Purchasing Agent follows through all requisitions, purchase orders, and conducts the sealed bid process when applicable.

Grant Administration involves tracking and accounting for all grants applied for by various departments. This division assures that all necessary paperwork that is sent to grant providers for reimbursement and/or matching funds requests are recorded in the appropriate funds' financial statements.

The Finance Department serves the financial needs of all other departments, Mayor and Council, and the public. The overall responsibility for this department rests with the Director of Finance.

| **IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS, THE FINANCE DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Increase direct deposit usage to at least 92%. | Direct deposit usage increased by 2% to 93%. | Increase direct deposit usage to at least 95%. |
| **IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING BUDGET POLICIES, THE FINANCE DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to secure funding for priorities as outlined by Mayor and Council and in the operating budget. | This is an ongoing goal. | Continue to secure funding for priorities as outlined by Mayor and Council and in the operating budget. |
| Implement online payments for utilities and taxes. | This goal has been deferred to next fiscal year due to budget constraints. | Implement online payments for utilities and taxes. |

| IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES, THE FINANCE DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS: | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Prepare a CAFR for FY 12/13 and submit it for the GFOA award. | This goal was accomplished and the GFOA award was received. | Prepare a CAFR for FY 13/14 and submit it for the GFOA award. |
| Prepare the FY 13/14 Budget and submit it for the GFOA award. | This goal was accomplished and the GFOA award was received. | Prepare the FY 14/15 Budget and submit it for the GFOA award. |
| **IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING CAPITAL BUDGET POLICIES, THE FINANCE DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to safeguard all assets of the City. | This is an ongoing goal. | Continue to safeguard all assets of the City. |
| Tag all Fixed Assets with durable adhesive. | This goal has been deferred to next fiscal year due to budget constraints. | Tag all Fixed Assets with durable adhesive. |

## Capital Outlay Overview

For this budget year this department had one capital outlay for a copier ($10,000).

## Budget Summary

This department had an overall decrease in both the general fund and the water/sewer fund due to a reduction in salaries and offset by an increase in capital outlays. General fund's decrease for this department was $49,335 or 14.18% and water/sewer fund's decrease was $20,344 or 10.77%.

*(The remainder of this page intentionally left blank.)*

# Finance Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $258,984 | $323,113 | $272,963 |
| Purchased/Contracted Services | 11,304 | 14,585 | 11,420 |
| Supplies | 6,431 | 10,150 | 7,630 |
| **Subtotal** | 276,719 | 347,848 | 292,013 |
| **Capital Outlays** | 0 | 0 | 6,500 |
| **Total** | $276,719 | $347,848 | $298,513 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

## FTE Summary

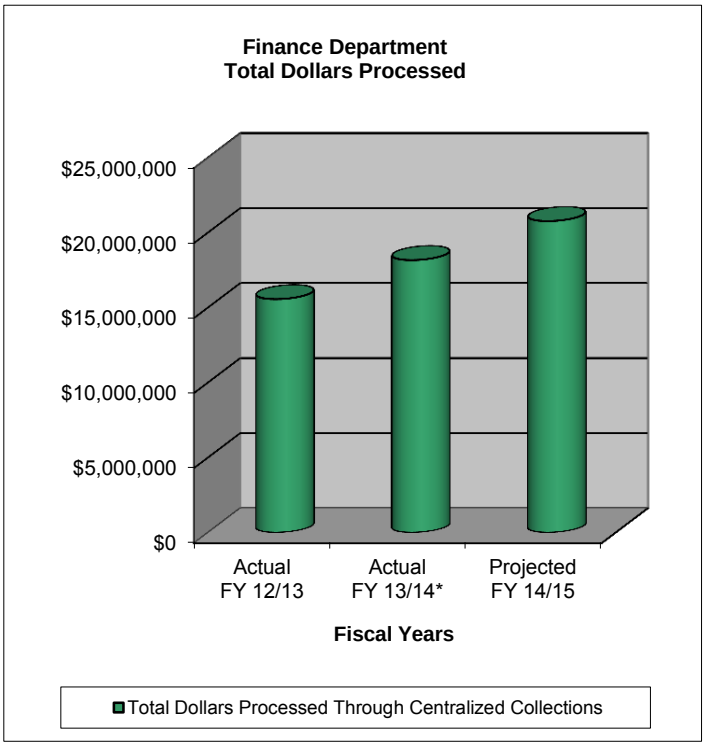
| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Director | 0.65 | 0.65 | 0.65 |
| Assistant Director | 0.65 | 0.65 | - |
| Bookkeeper | 0.65 | 0.65 | 0.65 |
| Purchasing Agent | 0.65 | 0.65 | 0.65 |
| Accounting Technician | 1.95 | 1.95 | 1.95 |
| Accounting Clerk | 0.65 | 0.65 | 0.65 |
| Customer Service Representative | 1.95 | 1.95 | 1.95 |
| **FTE Positions** | **7.15** | **7.15** | **6.50** |

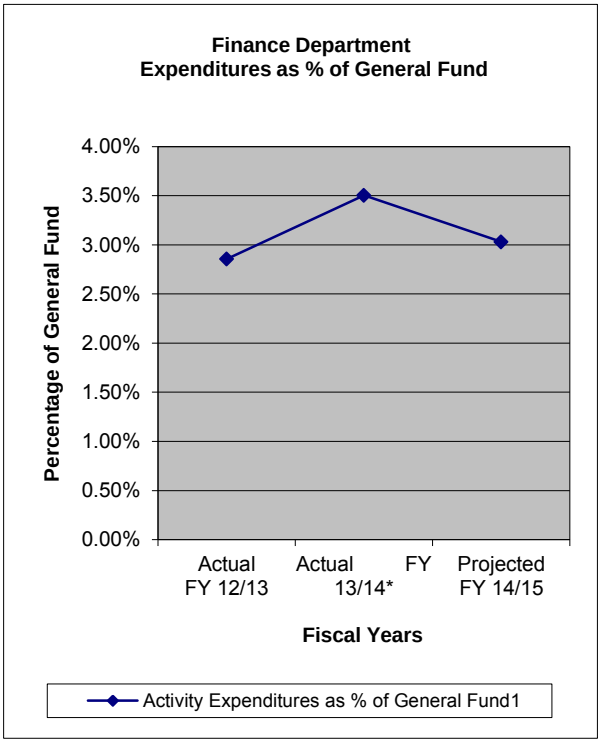
*Note: All positions are budgeted 65% in the GF/Finance Department and 35% in the WF/Finance Department.*

# Finance Department

## Performance Measures

| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Total Dollars Processed Through Centralized Collections | $15,565,877 | $18,168,447 | $20,771,017 |
| | Volume of Cash Handled | $1,083,399 | $974,156 | $1,028,778 |
| | Accounts Payable Checks Issued | 4,517 | 4,838 | 4,677 |
| | Adjusting Journal Entries Processed | 1,020 | 1,033 | 1,027 |
| Efficiency & Effectiveness | % of Short/Over as to Cash Processed | 0.0016% | 0.0017% | 0.0019% |
| | Ratio of FTES to Payroll Clerk | 187:1 | 186.5:1 | 178.5:1 |
| | % of Payroll Processed on Time | 100% | 100% | 100% |
| | Years Received GFOA Budget Award | 14 | 15 | 16 |
| | Estimated % of Voided Accounts Payable Checks | 0.4206% | 0.3721% | 0.4276% |
| | Activity Expenditures as % of General Fund[1] | 2.86% | 3.51% | 3.03% |

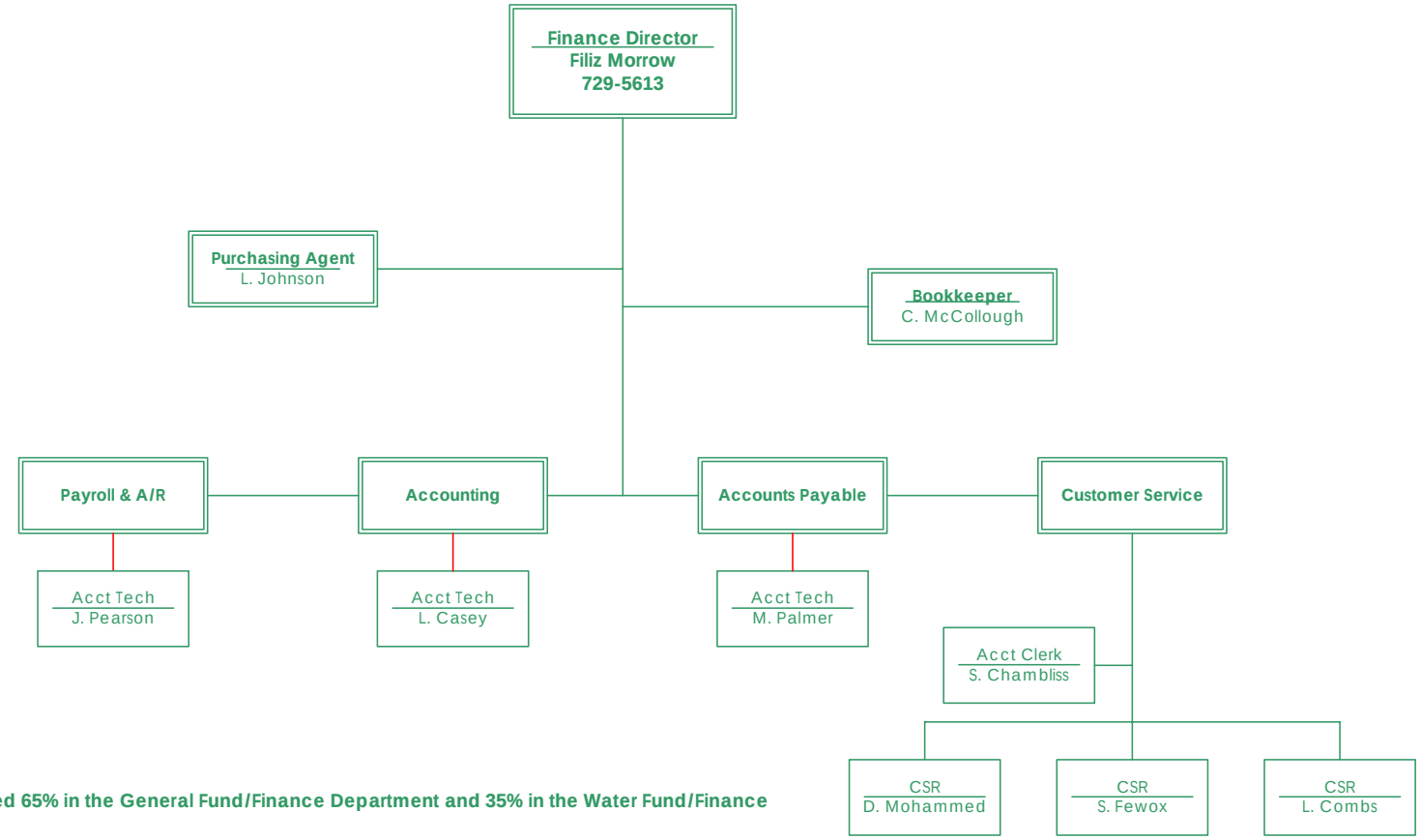



**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

# Finance Department




**Note: All positions are budgeted 65% in the General Fund/Finance Department and 35% in the Water Fund/Finance Department.**

# Municipal Court Department
# Established 2000

## *Mission Statement*

*To provide fair and efficient service within the Municipal Court process for the City of Kingsland in such a manner that will protect the integrity of the judicial process and will develop public trust and confidence in the court system.*

## Overview

The Municipal Court of Kingsland has one judge and one assistant judge. The judge hears all cases involving City ordinances including traffic and misdemeanor cases, and State charges including misdemeanor traffic and some misdemeanor criminal offenses.

There are three scheduled sessions of court every month. The first Monday of each month is the trial calendar and the first and second Wednesday of each month is arraignment calendars. All defendants are given an arraignment court date. If a defendant enters a not guilty plea at arraignment, the defendant is then assigned a trial date at which time the case is heard by the judge and a ruling (disposition) is rendered. Court begins at 10:00 a.m. for each arraignment session and at 9:00 a.m. for the trial session and is held at the Municipal Court Building located at 533 North Lee Street in Kingsland.

The Municipal Court is responsible for recording and processing citations filed in this court. Through this process, the court routinely updates criminal and/or driving histories on defendants who have come before the court. This process is very important for the law enforcement community also because it is one of the main ways the state(s) keep accurate records on defendants. Disposition reports are done through Georgia Crime Information Center, FBI, and Georgia Department of Driver Services.

The Municipal Court is responsible for issuing suspension notices, failure to appear warrants, summons, continuances, subpoenas for final cases, and the transfer of paperwork to Superior Court upon request of the defendant. The court also records payments for fines/bonds, and balances probation payments with court fines. Probation is contracted out to a private probation service company.

The court is responsible for the monthly submission of fees/costs to thirteen (13)

different state, county, or local funds that are collected in bonds/fines payments. The court maintains report records for each fund.

| IN ORDER TO MEET OVERALL LONG TERM ECONOMIC AND CULTURAL GOALS, THE COURT DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS: | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Set-up and maintain quarterly in-house training on specific job duties in the court. | This is an ongoing goal. | Set-up and maintain quarterly in-house training on specific job duties in the court. |
| Research and investigate possibility of having a prosecutor for the municipal court. | Not applicable at this time. | |
| **IN ORDER TO MEET OVERALL LONG TERM PUBLIC SAFETY GOALS, THE COURT DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Obtain GCIC certification for the Court Clerk. | This goal is still in progress. | Obtain GCIC certification for the Court Clerk. |
| Continue to review and identify safety issues within the court. | This is an ongoing goal. | Continue to review and identify safety issues within the court. |
| Institute a more timely accurate procedure of destroying and shredding old or no longer needed court documents. | This goal is still in progress. | Finish completion of secure shredding and secure storage of confidential reports. |
| Streamline the recording and disposition of records. Paperless software will help complete this goal. | This is an ongoing goal | Streamline the recording and disposition of records. Paperless software will help complete this goal. |
| In partnership with MADD institute a program or seminar for defendants who have been convicted of an alcohol related charge. Class attendance would be court ordered. Goal would be to cut down on the recidivism rate of alcohol related charges. | Not applicable at this time. MADD does not have a representative available for this in our area currently. | |
| Research legalities of creating a website to list active warrants through this court or research possibility of using KPDs website to list warrants on a quarterly basis. | This goal has been deferred to next fiscal year. | Research legalities of creating a website to list active warrants through this court or research possibility of using KPDs website to list warrants on a quarterly basis. |

| IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS, THE COURT DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS: | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Research and create a program for self-check-in of defendants on court day. This would free up 2 clerks to perform other court duties. | This goal is ongoing. | Continue with auto sign-in for court and e-signature software for defendants. |
| | | Create and manage a court ordered class for teenage traffic offense violators. |
| | | Implement technology upgrades to include updating the courtroom computer, installing a laptop or computer and a phone in judge's chamber. |

## Capital Outlay Overview

For this budget year this department had no capital outlay expenditures.

## Budget Summary

Overall $31,623 or 5.60% increase from last year's budget resulting from an increase in fine add ons in correlation to budgeted fines and forfeitures. Also, includes a slight increase in salaries, purchased/contracted services, repairs/maintenance, small equipment, and contract labor.

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# Municipal Court Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $155,930 | $157,744 | $164,392 |
| Purchased/Contracted Services | 11,054 | 14,600 | 18,600 |
| Supplies | 15,203 | 20,400 | 22,900 |
| Other Costs | 411,738 | 371,635 | 390,110 |
| **Subtotal** | 593,925 | 564,379 | 596,002 |
| **Capital Outlays** | 8,276 | 0 | |
| **Total** | $602,201 | $564,379 | $596,002 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

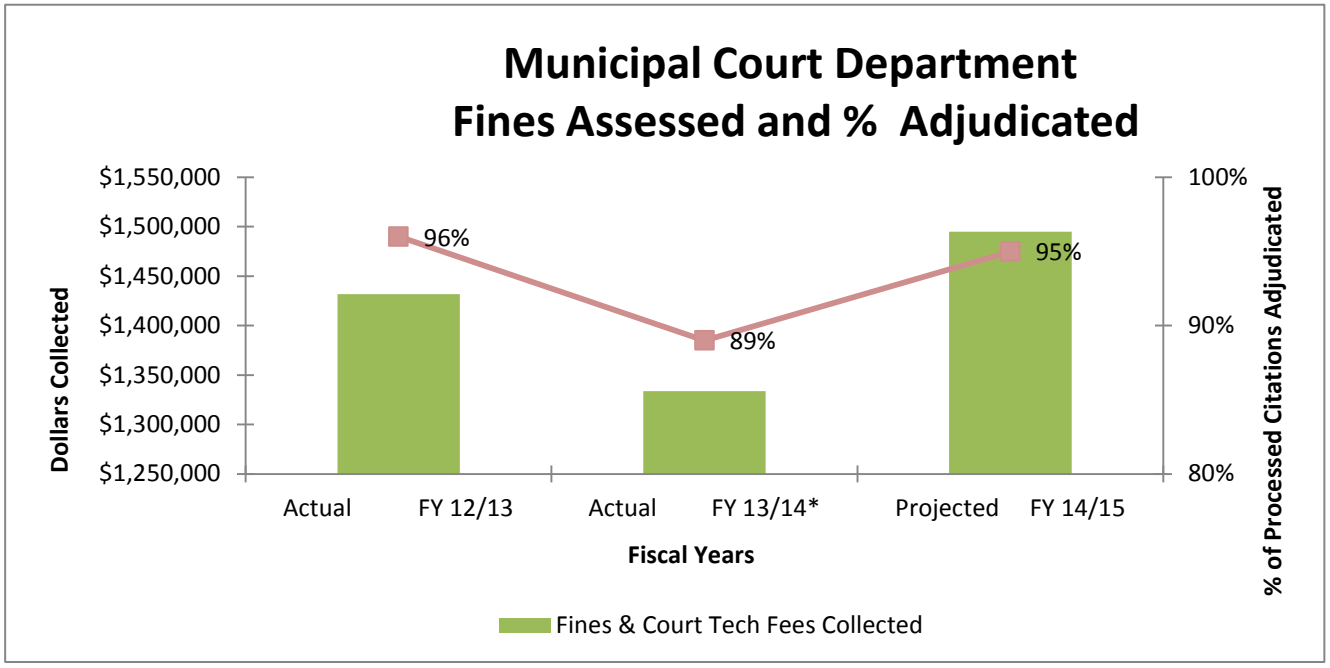
## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Clerk of Court | 1.0 | 1.0 | 1.0 |
| Assistant Clerk of Court | 1.0 | 1.0 | 2.0 |
| Clerk/Receptionist | 1.0 | 1.0 | - |
| **FTE Positions** | **3.0** | **3.0** | **3.0** |

# Municipal Court Department

Performance Measures

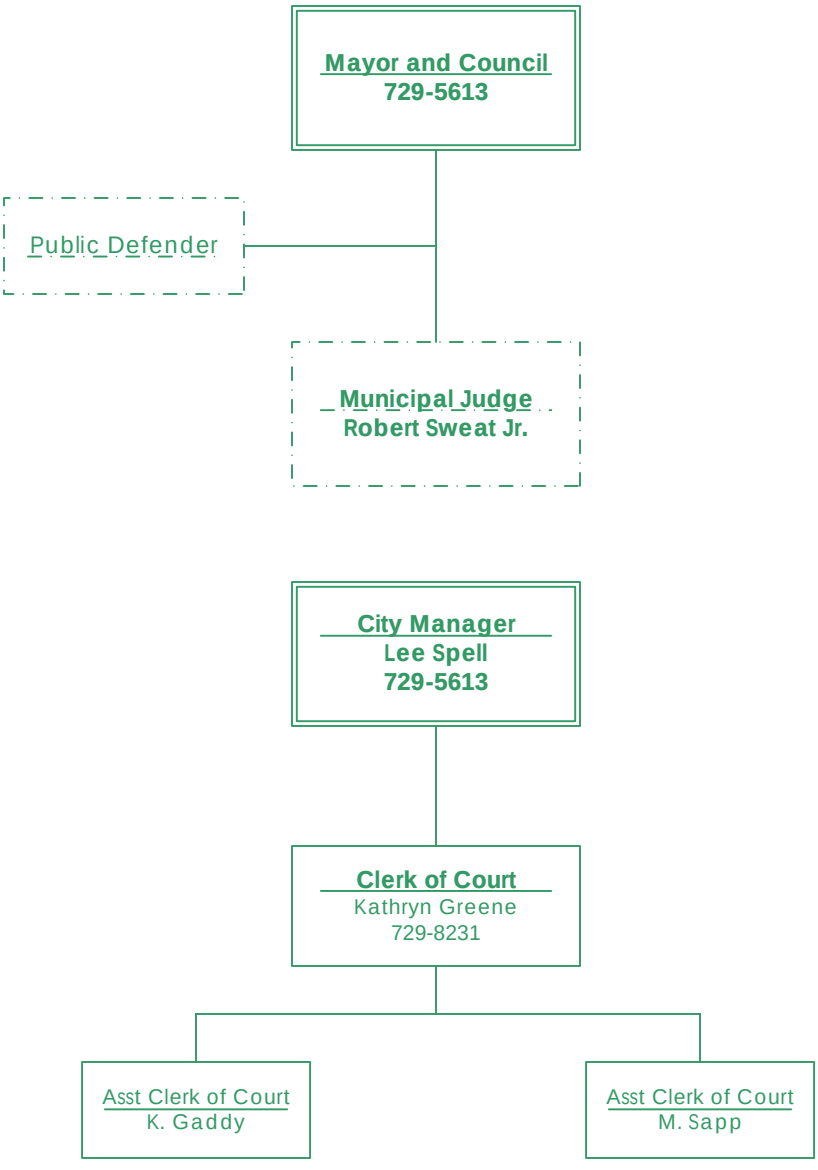
| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Citations Processed | 9,050 | 7,717 | 8,200 |
| | Bond Forfeitures Processed | 5,738 | 4,640 | 4,875 |
| | Failure to Appear Warrants | 88 | 125 | 131 |
| | Suspension Notices Issued | 1,545 | 1,382 | 1,460 |
| | #of Defendants Put on Probation | 324 | 355 | 372 |
| | Fines & Court Tech Fees Collected | $1,431,817 | $1,333,862 | $1,495,000 |
| Efficiency & Effectiveness | % of Processed Citations Adjudicated | 96% | 89% | 95% |
| | # of Citations Processed per Employee | 3075:2 | 3859:2 | 4100:2 |
| | % of Processed Citations Reduced to Warnings | 4.81% | 5.90% | 5% |
| | # of Suspension Notices Processed per Employee | 773:2 | 691:2 | 730:2 |
| | Activity Expenditures as % of General Fund[1] | 6.13% | 5.69% | 6.05% |




**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

# Municipal Court



# Police Department
# Established 1942

***Mission Statement***

*The mission of the Kingsland Police Department, empowered by the community, the government and the organizations; is to provide competent and courteous service to all citizens and to all visitors of the community in their homes and places of business ensuring them of an environment in which they can enjoy a high quality of life characterized by both physical safety and personal freedom.*

## Overview

The Kingsland Police Department is comprised of five primary divisions: The Office of the Chief, Uniform Patrol Division, Investigative Services, Community Outreach Services, and Support Services.

The Office of the Chief consists of the Chief of Police, Assistant Chief of Police, Administrative Assistant, Office of Professional Standards and Training Officer. This division carries out the over-all managerial responsibilities of the department in accordance with policies, procedures and applicable laws. The Police Chief oversees department staff members who are responsible for performing public safety functions including, but not limited to: enforcing laws; investigating crimes against people and property; developing and presenting crime prevention and safety programs; and other related functions and programs. The Police Chief is responsible for the preparation of the department budget, including analyzing needs and resources, and monitoring budget activity. He plans long-range goals, objectives, organizational structure, and overall direction for the department. He develops and implements methods of collaboration with outside agencies and other city departments. The Chief interacts and maintains rapport with other law enforcement departments and non-law enforcement officials within the community, county, state and nation as needed for resolution of criminal cases or other applicable issues for the good of the community.

The Assistant Police Chief is second in command of the Department. Under the direction of the Chief, duties include supervision and evaluation of assigned areas of operations and related personnel. Other duties include participation in the development of annual budgets; overseeing expenditures in assigned areas and ensuring proper use of

assigned equipment and facilities. The Assistant Police Chief may act as Chief of Police when so designated.

The Training Officer is responsible for coordinating the training functions of the department. Incumbent is responsible for assessing the training needs of personnel and coordinating training programs to address identified training needs. Other duties include developing and testing new in-house training formats, investigating and analyzing programs for budgetary information, and maintaining all training records for each officer.

The Administrative Assistant assists the Police Chief and the Assistant Police Chief with clerical duties as needed. Additionally the Administrative Assistant is the assigned evidence custodian of the Department. The incumbent receives, documents, stores, and ensures proper custody and control of physical evidence and property in the custody of the department. Incumbent maintains manual and computerized records inclusive of custody documents, chain of custody documents, property receipts, property control files, and related reports. Incumbent prepares evidence and court exhibits, and testifies in court as required under subpoena. Incumbent is responsible for maintaining property room(s) and arranging the storage, destruction of or return of evidence and/or recovered, stolen, found, or abandoned property to rightful owners as appropriate.

The Office of Professional Standards makes sure all divisions within the Kingsland Police Department, and all members of those divisions, is aware of Department policies and procedures and are in compliance with them at all times. They draft policy, at the direction of the Chief and in compliance with Commission for Georgia Law Enforcement Certification (GACP) and the Commission on Accreditation for Law Enforcement Agencies (CALEA). These policies and procedures are the foundation of a modern, professional law enforcement agency, and are also the foundation to being state and federally accredited or certified.

Inspectors from the office are charged with seeing that all policies and procedures are up to date at all times, and being complied with by all members of the Kingsland Police Department. To that end, they visit all offices on a regular basis, inspecting records and making sure all procedures are being followed appropriately.

The Uniform Patrol Division (UPD) is the most visible part of the Kingsland Police Department (KPD) and deals with the public through a variety of activities. Personnel assigned to the Patrol Division have the responsibility of handling day-to-day calls for service from the citizens of Kingsland. These calls include security patrol, traffic control, investigation and First Aid at accident scenes, detention, investigation and arrest of persons involved in criminal activity or misconduct. This division is presently under the command of an officer with the rank of Major. This division currently consists of two Lieutenants, four Sergeants, and twenty full-time patrol officers.

The Investigative Services Division (ISD) personnel have the responsibility of investigating criminal law violations within the city of Kingsland. This division is tasked with following up on criminal matters brought to the attention of the department through various means and obtaining sufficient information to obtain search and arrests warrants to solve crime and conclude cases. They obtain, process, and document evidence at and away from crime scene(s), follow up with witnesses and relevant others, and prepare cases to present to district attorney for prosecution in a court. Currently KPD has three officers assigned to ISD.

The Community Outreach Division (COD) has the responsibility of making recommendations to superiors to address targeted community problems. They research and implement various outreach programs within the community such as Neighborhood Watch and programs for at-risk youth. Additionally, they maintain a presence within the Camden County School System as School Resource Officers. Currently there are two officers assigned to COD. When needed, they respond to incidents of significant misconduct or criminal activity on school property or functions and investigate reports. They follow cases through by making appropriate charges and attending juvenile court proceedings.

The Support Services Division (SSD) personnel have the responsibility of maintaining incident, accident and traffic reports. Currently there are two certified TAC (Terminal Agency Coordinator) employees who manage all reports generated by Kingsland Police Department. On a daily basis they handle a myriad of clerical duties associated with all divisions within the Department. Each month this division generates a Uniform Crime Report (UCR) and transmits the report to the Federal Bureau of Investigations in the Crime Statistics Division. An officer with the rank of Lieutenant supervises this division and handles the day-to-day general operating activities of the Department such as

purchasing, maintenance of equipment and records, and supervision of the animal control officer (ACO). Additionally, the Lieutenant works closely with the training officer to coordinate matters related to maintaining the department's state accreditation.

The responsibility for the overall activities of Kingsland Police Department ultimately rests with the Chief of Police. Through teamwork within the ranks and divisions of the department and collaboration with the other departments of Kingsland City Government, goals and objectives are ultimately met.

**IN ORDER TO MEET OVERALL LONG TERM PUBLIC SAFETY GOALS, THE POLICE DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE**

| FY 2013/2014 Department Goals | FY 2013/2014 Status & Accomplishments... | FY 2014/2015 Department Goals |
|---|---|---|
| Further develop and continue Internet Crimes Against Children (ICAC) and Project Child Safe Hood Program. | This is an ongoing goal. | Further develop and continue Internet Crimes Against Children (ICAC) and Project Child Safe Hood Program. |
| Employ the most advantageous schedule and geographical placement of all personnel and resources to respond appropriately to all citizen concerns. | This is an ongoing goal. | Employ the most advantageous schedule and geographical placement of all personnel and resources to respond appropriately to all citizen concerns. |
| Eliminate opportunities for crime and reduce fear of crime through proactive prevention. | This is an ongoing goal. | Eliminate opportunities for crime and reduce fear of crime through proactive prevention. |
| Develop departments command staff and all other personnel through academic education. | This is an ongoing goal and is contingent on funding levels. | Develop departments command staff and all other personnel through academic education. |
| Continue with "cold case" investigations. | This is an ongoing goal. | Continue with "cold case" investigations. |
| Provide for employees an environment in which to work that is sensitive to their needs and conducive to the success of the department's mission and goals. | This is an ongoing goal. | Provide for employees an environment in which to work that is sensitive to their needs and conducive to the success of the department's mission and goals. |
| Develop a stratified model of problem solving, analysis and accountability to facilitate crime reduction. | This goal was implemented in June 2013 and is ongoing. | Develop a stratified model of problem solving, analysis and accountability to facilitate crime reduction. |

| IN ORDER TO MEET OVERALL LONG TERM ECONOMIC AND CULTURAL GOALS, THE POLICE DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS: | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Improve the quality of life in every neighborhood via community partnership. | This is an ongoing goal. | Improve the quality of life in every neighborhood via community partnership. |
| Ensure that all assigned personnel are utilizing varied tools to problem solve "repeat call" incidents beyond the "arrest." | This is an ongoing goal. | Ensure that all assigned personnel are utilizing varied tools to problem solve "repeat call" incidents beyond the "arrest." |

## Capital Outlay Overview

For this budget year this department has the following capital outlay:

- 5 police vehicles.....$199,648

## Budget Summary

This department had an overall increase of $241,273 or 8.12% from last year's budget. This increase is mainly a result from an increase in salaries from implementing a new shift differential and field training officer additional pay. Additional increases are in supplies, training, and capital outlay.

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# Police Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $2,338,994 | $2,383,556 | $2,423,251 |
| Purchased/Contracted Services | 165,693 | 145,225 | 176,900 |
| Supplies | 429,421 | 436,390 | 388,924 |
| Debt Service | 1,576 | 4,500 | 22,221 |
| **Subtotal** | 2,935,684 | 2,969,671 | 3,011,296 |
| **Capital Outlays** | 5,000 | 0 | 199,648 |
| **Total** | $2,940,684 | $2,969,671 | $3,210,944 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

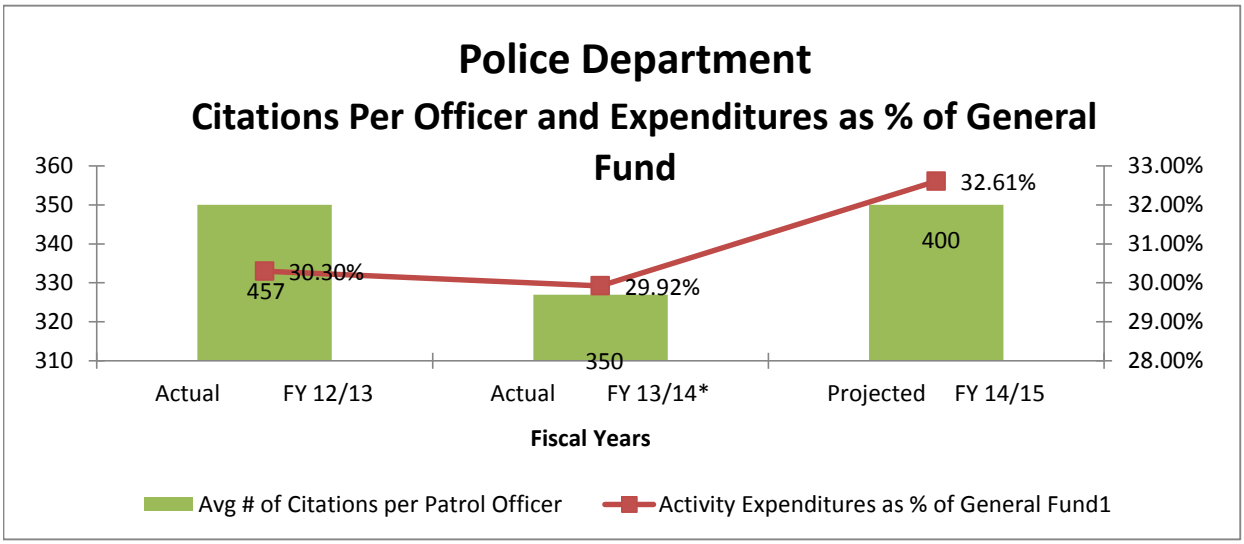
## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Chief of Police | 1.0 | 1.0 | 1.0 |
| Assistant Chief of Police | 1.0 | 1.0 | 1.0 |
| Lieutenant (Narcotics) | 1.0 | 1.0 | - |
| Lieutenant (Uniform Patrol) | 2.0 | 2.0 | 2.0 |
| Lieutenant (Professional Standards) | 1.0 | 1.0 | 1.0 |
| Inspector (Professional Standards) | 1.0 | 1.0 | 1.0 |
| Support Services Director | 1.0 | 1.0 | 1.0 |
| Criminal Investigator | 3.0 | 3.0 | 3.0 |
| Criminal Investigator (Narcotics) | - | - | 1.0 |
| Sergeant (Investigations) | 1.0 | 1.0 | 1.0 |
| Sergeant (Uniform Patrol) | 3.0 | 3.0 | 1.0 |
| Sergeant (Narcotics) | - | - | 3.0 |
| School Resource Officer | 3.0 | 3.0 | 3.0 |
| Officer (Narcotics) | 5.0 | 5.0 | 2.0 |
| Desk Officer | 1.0 | 1.0 | 1.0 |
| Patrol Officer | 21.0 | 21.0 | 23.0 |
| Animal Control Officer | 1.0 | 1.0 | 1.0 |
| Records Clerk | 2.0 | 2.0 | 2.0 |
| **FTE Positions** | **48.0** | **48.0** | **48.0** |

# Police Department

Performance Measures

| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | # of Calls for Police Service | 60,101 | 67,618 | 69,000 |
| | # of Arrests | 964 | 1,084 | 1,100 |
| | # of DUI Arrests | 150 | 190 | 200 |
| | # of Alcohol Related Accidents | 21 | 30 | 30 |
| | # of Cases Investigated | 480 | 587 | 600 |
| | # of Cases Solved | 281 | 340 | 380 |
| | # of Aggravated Assaults Investigated | 70 | 60 | 60 |
| | # of Citations Issued | 9,630 | 7,200 | 8,000 |
| | # of City Ordinance Violation Citations Issued | 362 | 320 | 350 |
| | # of Animal Control Calls for Service | 1,248 | 1,260 | 1,300 |
| Efficiency & Effectiveness | Investigation Solve Ratio | 60% | 63% | 65% |
| | % of Arrests Made (Aggravated Assault Cases) | 90% | 95% | 95% |
| | Avg # of Investigations per Investigative Officer | 120 | 146 | 150 |
| | Avg # of Citations per Patrol Officer | 350 | 327 | 350 |
| | Activity Expenditures as % of General Fund[1] | 30.30% | 29.92% | 32.61% |

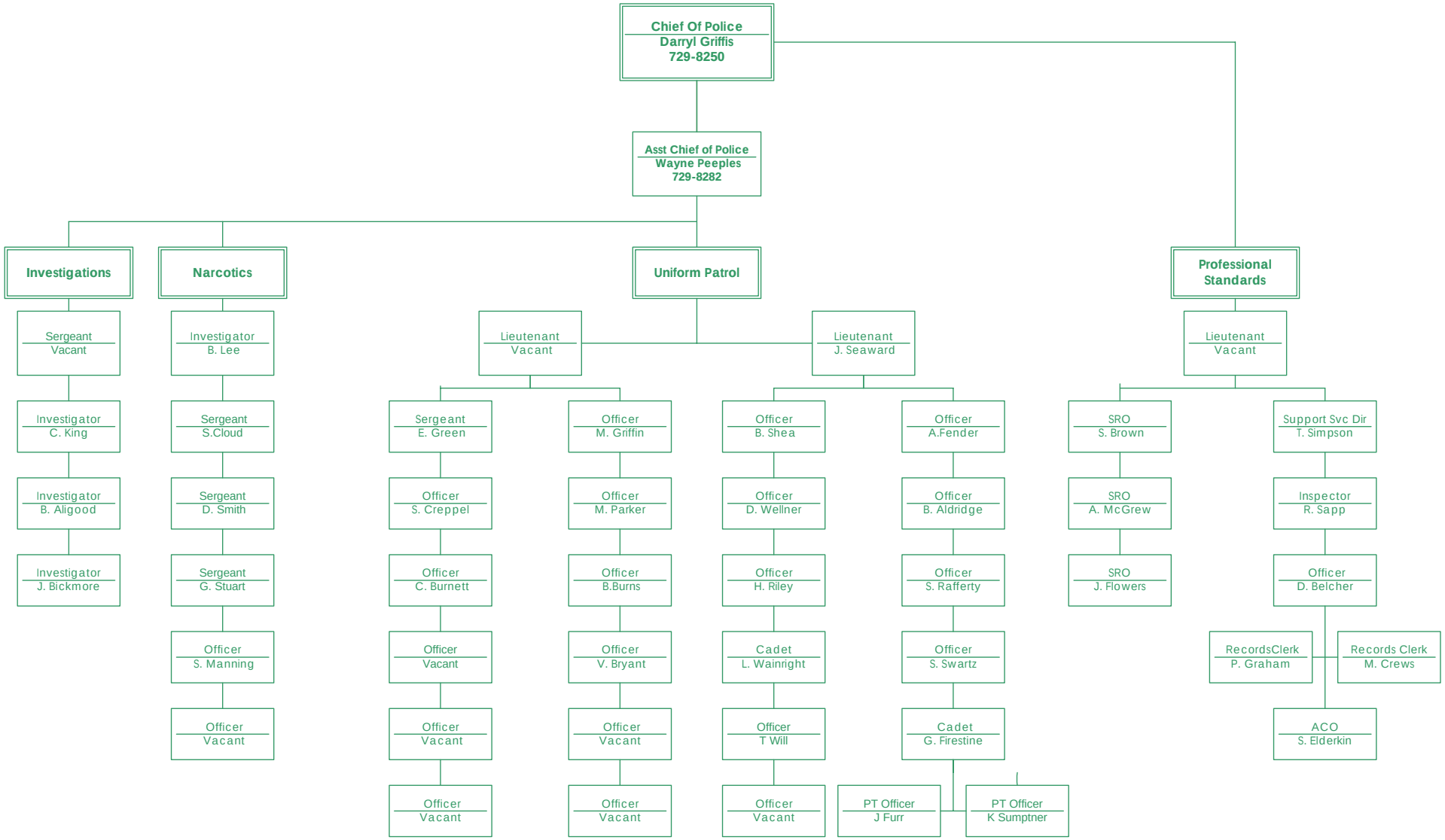



**Includes Estimated Figures for September.*

***Only Actual is Shown.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

# Police Department



# Fire Department
# Established 1943

## *Mission Statement*

*The Kingsland Fire Department provides a full range of emergency services including fire suppression prevention and education, emergency medical services and hazardous materials response. We constantly strive to enhance, upgrade, and improve the level of fire protection and emergency services provided to the citizens and visitors of our community.*

## Overview

The Fire Department is responsible for fire suppression, fire prevention, and the life and safety of the citizens of Kingsland. This department is dedicated to providing service in the most professional and cost effective manner possible.

Kingsland Fire Rescue has served the City of Kingsland since the early 1940's. The department has grown from a few volunteers to 25 career fire fighters, 12 part-time fire fighters and approximately 30 volunteers. This department operates out of three modern, well-equipped fire stations, with an ISO class of three. The overall responsibility for the fire department rests with the Fire Chief.

Kingsland Fire Rescue also operates its own ambulance service. This is a licensed ambulance service, operating out of the three fire stations in the City of Kingsland with three fully equipped ambulances, staffed with paramedics and EMT's.

| **IN ORDER TO MEET OVERALL LONG TERM PUBLIC SAFETY GOALS, THE FIRE DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Maintain Class 3 ISO rating. | Maintained a Class 3 ISO rating. | Maintain Class 3 ISO rating. |
| Continue inspection program. | This is an ongoing goal. | Continue inspection program. |
| Continue to recruit and retain volunteers. | This is an ongoing goal. | Continue to recruit and retain volunteers. |

| | | |
|---|---|---|
| Complete Station 4, phase II renovations with SPLOST funding. | This is an ongoing goal. | Complete Station 4, phase II renovations. |
| Continue to improve training area. | This is an ongoing goal. | Continue to improve training area. |
| Complete design work on Station 6 at Highway 40 West. | This goal has been deferred to next fiscal year due to budget constraints. | Complete design work on Station 6 at Highway 40 West. |
| Start specification for 100' platform truck pending grant. | Purchased a Rescue/Pumper fire engine. | Start specification for a ladder truck pending grant. |

## Capital Outlay Overview

For this budget year this department has the following capital outlay:

- Roof replacement at Station 3……$40,000
- Bunker gear……..$10,000
- Fire equipment……..$10,000

## Budget Summary

This department has an overall decrease of $628,913 or 24.45% in salaries, supplies, and capital leases offset by an increase in debt service and capital outlay.

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# Fire Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 1,653,973 | $ 1,674,469 | $ 1,530,706 |
| Purchased/Contracted Services | 86,947 | 108,810 | 106,147 |
| Supplies | 145,339 | 165,000 | 138,300 |
| Debt Service | 147,446 | 67,664 | 107,827 |
| **Subtotal** | 2,033,705 | 2,015,943 | 1,882,980 |
| **Capital Outlays** | - | 555,950 | 60,000 |
| **Total** | $ 2,033,705 | $ 2,571,893 | $ 1,942,980 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

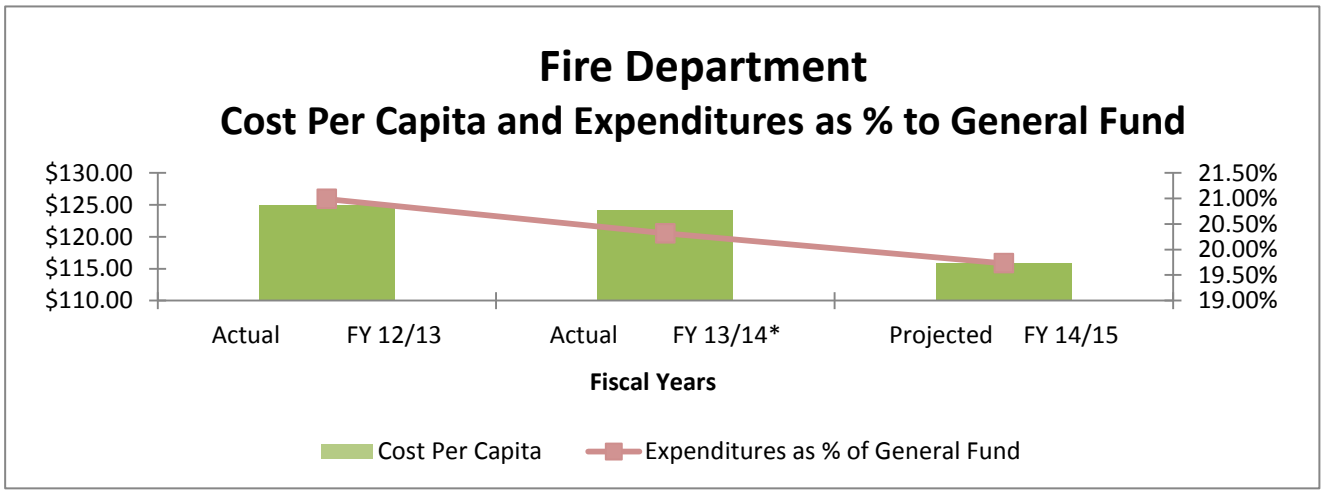
## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Fire Chief | 1.00 | 1.00 | 1.00 |
| Assistant Fire Chief | 1.00 | 1.00 | - |
| Captain | 5.00 | 5.00 | 5.00 |
| Lieutenant | 3.50 | 3.50 | 3.00 |
| Firefighter/Paramedic | 5.75 | 5.75 | 2.70 |
| Firefighter/EMT | 10.25 | 10.25 | 10.10 |
| Firefighter | 3.50 | 3.50 | 7.20 |
| **FTE Positions** | **30.00** | **30.00** | **29.00** |

# Fire Department

## Performance Measures

| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Presentations to Schools/Organization | 44 | 40 | 50 |
| | CPR Classes Held | 14 | 11 | 18 |
| | Hours of Training per FT Employees | 240 | 240 | 240 |
| | Hours of Training per PT Employees | 120 | 120 | 120 |
| | Hours of Training per Volunteer | 120 | 120 | 120 |
| | Total Fire Department Calls | 1917 | 1940 | 2050 |
| | Total EMS Calls | 1592 | 1584 | 1630 |
| | Average # of Personnel Responding to Structure | 16 | 14 | 17 |
| | New Hydrants Installed | 12 | 6 | 10 |
| | EMS Dollars Billed[4] | $40,300 | $50,574 | $4,215 |
| Efficiency & Effectiveness | Response Time (Fire) (in Minutes)[1] | 4:49 | 5:15 | 5:00 |
| | Response Time (EMS) (in Minutes) | 4:19 | 4:20 | 4:15 |
| | ISO Rating | 3 | 3 | 3 |
| | Solve Ratio for Arsons | 100% | 100% | 100% |
| | Department Cost per Capita[2] | $124.94 | $124.13 | $115.95 |
| | Activity Expenditures as % of General Fund[3] | 20.99% | 20.31% | 19.73% |



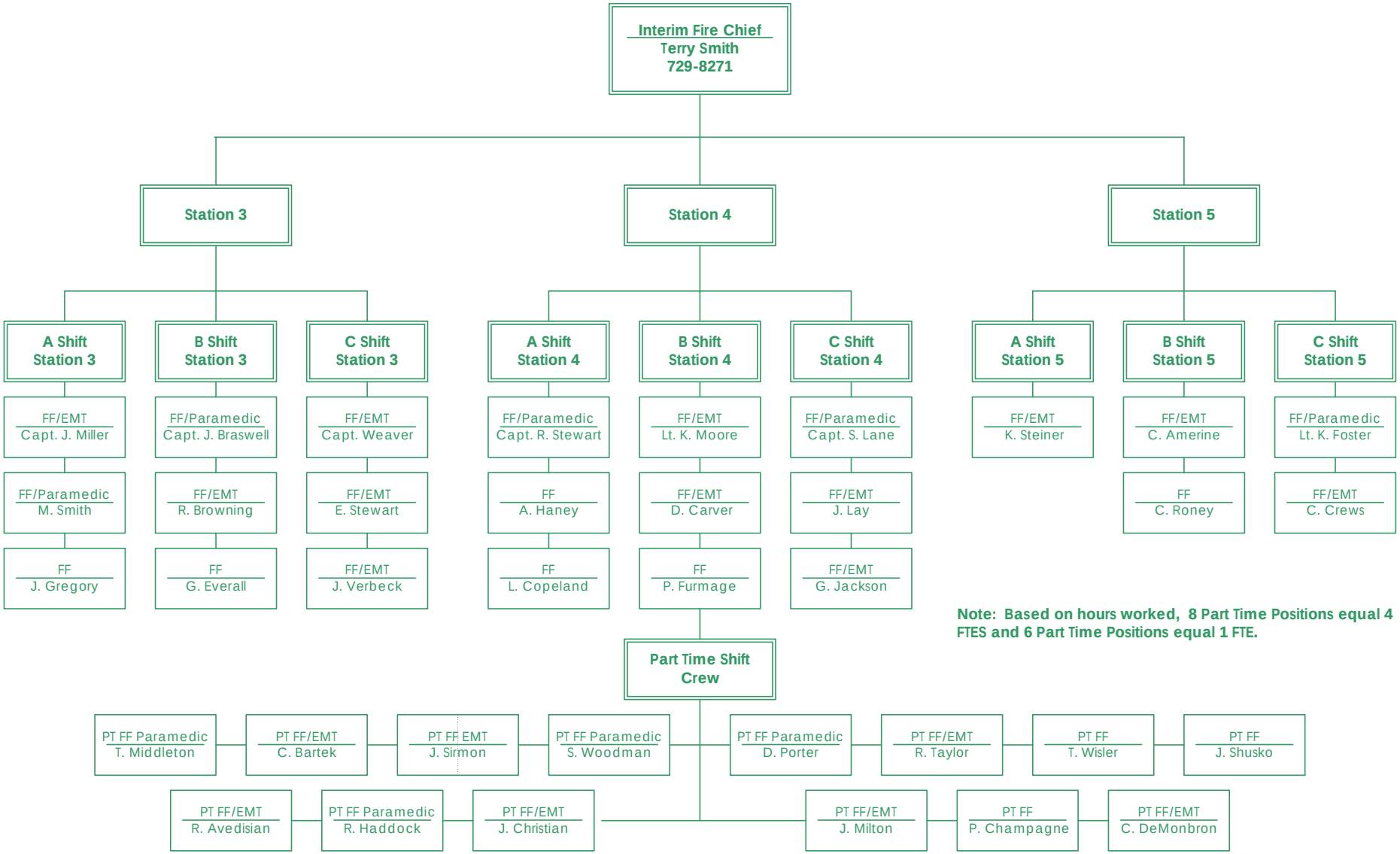

**Includes Estimated Figures for September.*

[1]Includes Response Time Under Mutual Aid Agreement to Neighboring Cities/Counties.

[2]Based on Estimated Population of 16,277 and 16,240. Amount is Based on Actual for FY 12/13 and FY 13/14 & projected for 14/15. Capital Outlays are Excluded.

[3]Amount is Based on Actual Expenditures for FY 11/12, Actual for FY 12/13 with September Estimated, and Projected for FY 13/14. Other Financing Sources/Uses are Excluded.

# Fire Department



# Morris Peeples



Fire Chief

28 Years of Service

1986-2014

# Public Works Department
# Established 1910

## Overview

The Public Works Department accounts for the maintenance of City streets, buildings, and grounds. This department is subdivided into three categories: Buildings and Grounds, Streets, and Inventory.

The buildings and grounds crew are responsible for the landscaping and upkeep of all City buildings. This crew maintains all City grounds including right-of-ways and grounds surrounding City buildings. Also, all minor building repairs and maintenance, internal and external, are processed, repaired, and maintained through this crew.

The street crew is responsible for maintaining the upkeep of all City streets, including drainage improvements. All safety regulations and laws regarding streets are implemented through this crew. Also, all street signs, warning signs, road markings, etcetera, are maintained by the street crew. All sidewalks are inspected and repaired regularly by this crew to ensure safety for the citizens and visitors of Kingsland.

Inventory items needed for the repair of streets and water and sewer lines are maintained through the Public Works Inventory Clerk. Such items as pipes and meters are requisitioned by appropriate department heads and distributed through the Inventory Clerk. Inventory items; such as, office supplies are maintained through the Administrative Assistant of this department. Bulk quantities of office supplies are stored and distributed City wide per material requisitions through the Administrative Assistant.

Also, by direction of the Mayor and approval of Council, all major projects undertaken by the City are generally directed through this department. All materials required for major projects are requisitioned through this department. The Public Works Superintendent supervises the day-to-day activities of the Public Works Department**.**

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| IN ORDER TO MEET OVERALL LONG TERM ECONOMIC AND CULTURAL GOALS, THE PUBLIC WORKS DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS: | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to assist code enforcement with the upkeep of foreclosed properties. | This goal is an ongoing goal. | Continue to assist code enforcement with the upkeep of foreclosed properties. |
| Purchase grass cutting equipment under GDOT contract funds. | Purchased a rotary cutter, Honda ATV, weed eaters, lawnmowers, and acquired several small equipment with GDOT contract funds. | Purchase additional grass cutting equipment with remaining GDOT contract funds. |
| **IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING CAPITAL BUDGET POLICIES, THE PUBLIC WORKS DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue drainage maintenance. | This goal is an ongoing goal. | Overlay 6 roads utilizing Local Maintenance Improvement funds. |
| Purchase construction equipment. | Purchased loader, mini excavator, and grader. | Purchase construction equipment in line with strategic plan. |
| Start replacing and repairing old sidewalks with trip hazards. | This goal is an ongoing goal. Saved $25,000 of city budget by using GDOT contract funds to purchase equipment. | Purchase 4-wheeler, mower, and bush-hog with GDOT funds. |
| Restripe major roads to improve visibility. | This goal is an ongoing goal. | Restripe major roads to improve visibility. |
| **IN ORDER TO MEET OVERALL LONG TERM PUBLIC SAFETY GOALS, THE PUBLIC WORKS DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Complete repairs on I-95 Exit 3 ramps' street lights. | This goal is an ongoing goal. | Complete repairs on I-95 Exit 3 ramps' street lights. |
| Use SPLOST funds to complete some of the street repairs. | This goal is an ongoing goal. | Use SPLOST funds to complete some of the street repairs. |
| Continue with reclaiming Right of Ways for safety reasons. | This goal is completed. | Stripe roads with GDOT based on systems striping project. |
| Continue to improve on vehicle inspections to prolong life of equipment. | This goal is completed and ongoing. | Continue to improve on vehicle inspections to prolong life of equipment. |
| Start replacing old street signs. | This goal is an ongoing goal. | Start replacing old street signs utilizing SPLOST funds. |

## Capital Outlay Overview

For this budget year this department's capital outlay budget includes:

- One batwing mower funded by SPLOST funds...$20,000
- One O-turn mower funded by SPLOST funds...$24,000
- One tandem roller funded by SPLOST...$75,000
- Rehab street lights at exit 3 funded by SPLOST...$75,000

## Budget Summary

Overall decrease of $112,816 or 6.29% from last year's budget. Decrease is from allocating 50% of director and assistant director to water/sewer operations and transferring the administrative assistant to fleet department.

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# Public Works Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 1,118,808 | $ 1,112,415 | $ 1,052,303 |
| Purchased/Contracted Services | 41,897 | 66,560 | 66,032 |
| Supplies | 498,112 | 522,175 | 526,050 |
| Debt Service | 37,666 | 37,666 | 37,666 |
| **Subtotal** | 1,696,483 | 1,738,816 | 1,682,051 |
| **Capital Outlays** | 22,666 | 44,200 | - |
| **Total** | $ 1,719,149 | $ 1,783,016 | $ 1,682,051 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

## FTE Summary

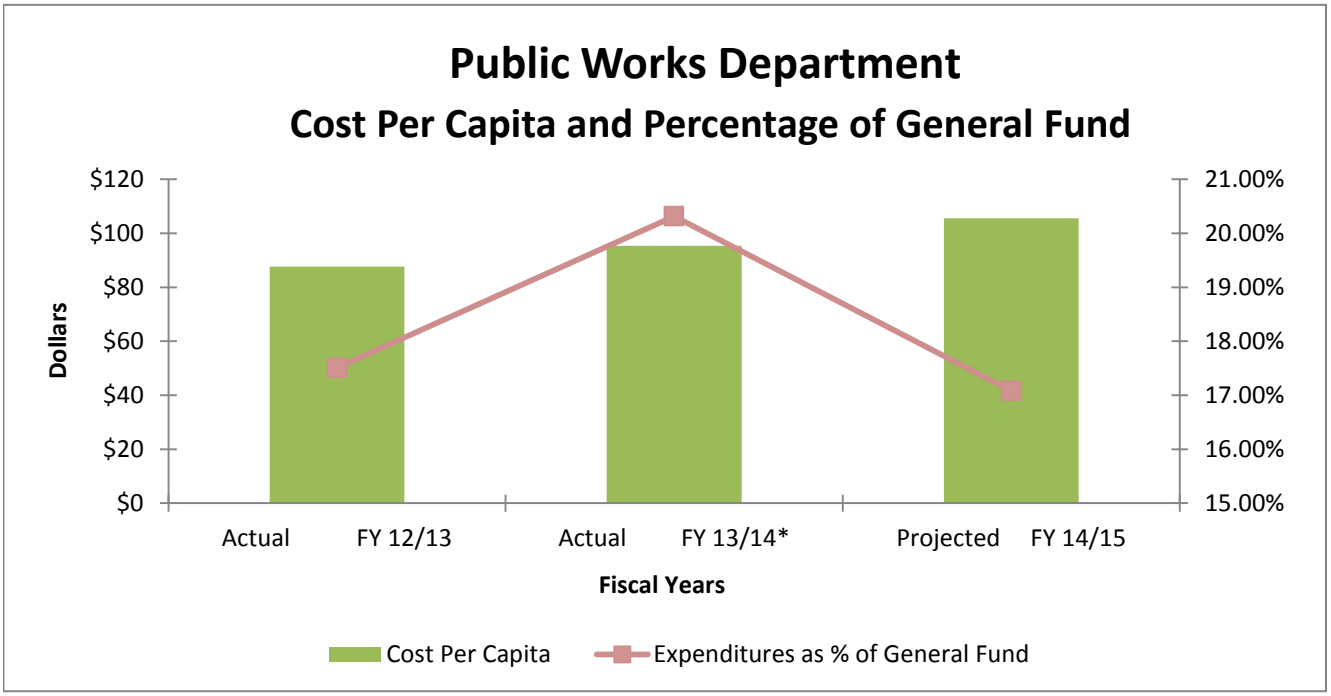
| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Director* | 1.0 | 1.0 | 0.50 |
| Assistant Director* | 1.0 | 1.0 | 0.50 |
| Dispatcher/Inventory Clerk | 2.0 | 2.0 | 1.0 |
| Crew Leader | 3.0 | 3.0 | 3.0 |
| Carpenter | 1.0 | 1.0 | 1.0 |
| Electrician | 1.0 | 1.0 | 1.0 |
| Heavy Equipment Operator | 1.0 | 1.0 | 1.0 |
| Equipment Operator | 2.0 | 2.0 | 1.0 |
| Crew Worker | 15.0 | 15.0 | 16.0 |
| **FTE Positions** | **27.0** | **27.0** | **25.0** |

*Note: FY 14/15, The positions indicated with an * are budgeted 50% in the GF/PW Department and 50% in the WF/Municipal Utilities Department.*

# Public Works Department

Performance Measures

| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Miles of Road in City (Square Miles) | 132.41 | 134.32 | 135.19 |
| | # of Potholes Patched | 225 | 300 | 263 |
| | Roadside Cleanup Major Roads-Miles | 565.03 | 679.62 | 713.6 |
| | Right-of-Way Mowing-Miles | 565.03 | 679.62 | 713.6 |
| | Ditches Cleared - Miles | 25.37 | 16.48 | 20 |
| Efficiency & Effectiveness | Miles of Roadside Cleanup per Employee | 69.79 | 67.96 | 71.36 |
| | Miles of Right-of-Ways Mowed per Employee | 62.78 | 67.96 | 71.36 |
| | Miles of Ditches Cleared per Employee | 3.17 | 2.06 | 2.5 |
| | Street Services Cost per Capita[2] | $87.69 | $95.36 | $105.62 |
| | Activity Expenditures as % of General Fund[1] | 17.51% | 20.31% | 17.08% |

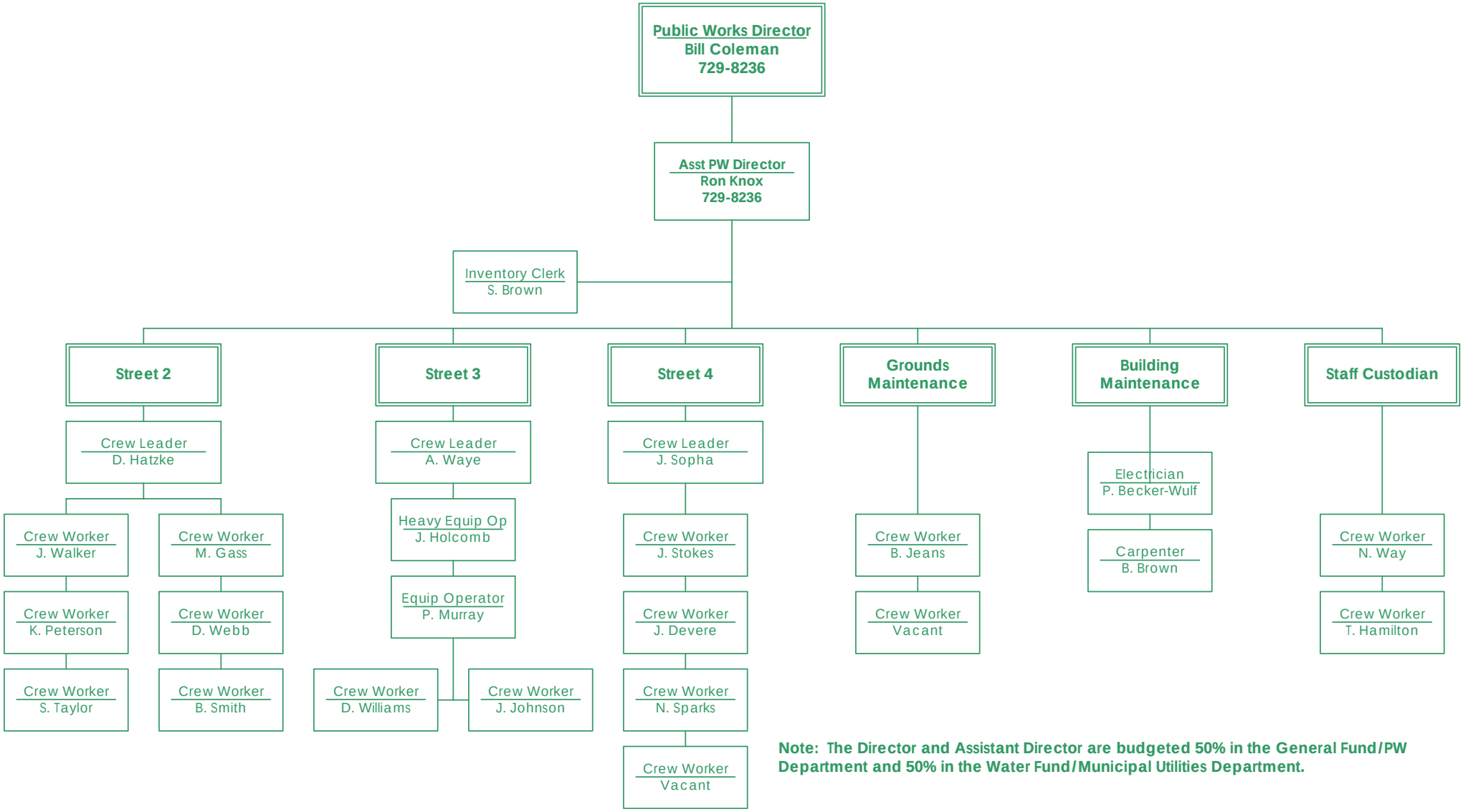



**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

[2] Based on estimated population of 16,277 and 16,240. Amount is based on actual for FY 12/13 and FY 13/14 & projected for 14/15. Capital Outlays are excluded.

# Public Works




**Note: The Director and Assistant Director are budgeted 50% in the General Fund/PW Department and 50% in the Water Fund/Municipal Utilities Department.**

## Community Planning and Development Department
## Established 1985

### *Mission Statement*

*It is the mission of the Community Planning and Development Department to*

- *Envision the future by examining trends, evaluating alternatives, and bringing consensus among the policy makers as to the path the city should pursue:*
- *Give credence to that vision by implementing and enforcing regulations that will encourage appropriate growth and development toward that vision;*
- *Find opportunities for coordination of private and public efforts to maximize the efficiency and economy of government while striving for higher levels of service to the citizens of Kingsland;*
- *Gain compliance with applicable Federal, state and local regulations in an equitable and efficient manner by encouragement when possible and force of law when necessary;*
- *Work with developers to achieve projects that maximize benefits both to the developer and the city; and*
- *Monitor development and provide feedback to other departments to prepare for the impact of these developments.*

### Overview

The Planning and Development Department consists of several key divisions of the City of Kingsland. These are: Community Planning and Development, business licenses, Geographic Information Systems (GIS), and Building and Construction. This department operates nearly seamless due to cross training of the responsibilities in the department.

The Community Planning & Development Director has an abundance of responsibilities including, but not limited to, the development of the City in terms of new buildings, residential or commercial with inspections performed by the City of Kingsland Building Inspector. Approving the business licenses issued for retail, home and alcohol licenses

are also included in these responsibilities. With the assistance of the Building Inspector, code violations are monitored for conformity to the ordinances set forth by the City of Kingsland.

The Business License Supervisor issues all business licenses for businesses operated in the City of Kingsland after authorization has been granted by the Community Planning & Development Director. The Community Planning & Development Director is responsible for signing off on all businesses applied for provided they are within the zoning regulations set forth in a specific zoning classification. Assuring that the businesses are not violating any other rules pursuant of the business license is the responsibility of the Community Planning & Development Director. The building official, building inspector, and code enforcement officer also help facilitate this effort through noting code violations.

The Community Planning & Development Director with assistance from the Community Planning & Development Supervisor also prepares agendas and items to be presented to the Planning Commission. Keeping a good working relationship with the Commission is also a necessity. Other working relationships formed include those with the local developers, survey companies, business owners, and the Kingsland constituents.

The building inspections division should exceed the 2014 building permit numbers. A moderate upturn started in 2014. The division has implemented numerous inspections to insure compliance with codes.

Code enforcement has two inspector positions (both currently vacant). It is expected that 4 condemnations will be completed with structures removed. Over 300 site inspections for soil erosion and sedimentation compliance need to be conducted. Efforts continue to remove junk vehicles and encourage yard maintenance.

The GIS Department is creating datasets which are helping many departments. New datasets created or expanded in FY 13-14 included drainage, fire department mutual aid agreement with St Marys and County 5 road miles from stations in the south end of the county, mapping of the Lawnwood Cemetery, economic and downturn development, and lift stations located in flood zones. Regular updating of the 911 maps, roads, and hydrant datasets and flood zone determination will continue.

To this end, the planning requirements emphasize involvement of stakeholders and the general public in preparation of plans that include an exciting, well-conceived, and achievable vision for the future of the community. The resulting plan will help the community address critical issues and opportunities while moving toward realization of its unique vision for the community's future.

The planning requirements also provide technical guidance to communities in advancing the state's planning goals of:

- A growing and balanced economy;
- Protection of environmental, natural and cultural resources;
- Provision of infrastructure and services to support efficient growth and development patterns;
- Access to adequate and affordable housing for all residents;
- Coordination of land use planning and transportation planning to support sustainable economic development, protection of natural and cultural resources and provision of adequate and affordable housing; and
- Coordination of local planning efforts with other local service providers and authorities, neighboring communities and state and regional plans.

**IN ORDER TO MEET OVERALL LONG TERM ECONOMIC AND CULTURAL GOALS, THE PLANNING AND DEVELOPMENT DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:**

| FY 2013/2014 Department Goals | FY 2013/2014 Status & Accomplishments... | FY 2014/2015 Department Goals |
|---|---|---|
| Obtain American Institute of Certified Planners (AICP) certification. | This goal has been postponed. | Obtain American Institute of Certified Planners (AICP) certification. |
| Make revisions to existing ordinance. | Major revision of sign regulations was proposed. | Review landscaping and tree section. |
| Convert paper records to electronic format. | This goal has been postponed. | Convert paper records to electronic format. |
| Continue planned growth initiatives. | Added new zoning district incorporating initiative. | Continue planned growth initiatives. |
| Complete construction of Harris Peeples Trail by FY 2015. | This goal has been deferred to next fiscal year due to funding. | Complete construction of Harris Peeples Trail by FY 2015. |
| Continue to coordinate with developers to achieve synergies. | Within confidentiality limits shared plans across developers. | Continue to coordinate with developers to achieve synergies. |

| IN ORDER TO MEET OVERALL LONG TERM PUBLIC SAFETY GOALS, THE PLANNING AND DEVELOPMENT DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS: | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to maintain indexes for all files. | This goal has been completed to an up to date status. | Continue to maintain indexes for all files. |
| Continue condemnation of dilapidated houses. | Condemned four structures. | Condemn four more dilapidated structures. |
| **IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING CAPTIAL BUDGETING POLICIES, THE PLANNING AND DEVELOPMENT DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Maintain road inventory database. | This goal is ongoing. | Maintain road inventory database. |
| Complete Municipal Utilities Department corrections to finalize map of city water and sewer system. | This goal is ongoing. | Complete Municipal Utilities Department corrections to finalize map of city water and sewer system. |
| Maintain water/sewer geometric network for continuity and flow modeling. | This goal is ongoing. | Maintain water/sewer geometric network for continuity and flow modeling. |
| Maintain Storm Water Management Plan and Drainage Map. | This goal is ongoing. | Maintain Storm Water Management Plan and Drainage Map. |

## Capital Outlay Overview

For this budget year this department did not have any capital outlay.

## Budget Summary

Overall decrease of $79,737 or 15.43% from last year's budget. This department had a decrease in salaries with a slight increase in professional fees.

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# Community Planning & Development Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 461,772 | $ 451,144 | $ 377,416 |
| Purchased/Contracted Services | 26,207 | 29,457 | 38,729 |
| Supplies | 14,348 | 16,200 | 20,900 |
| **Subtotal** | 502,327 | 496,801 | 437,045 |
| **Capital Outlays** | - | 8,880 | - |
| **Total** | $ 502,327 | $ 505,681 | $ 437,045 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

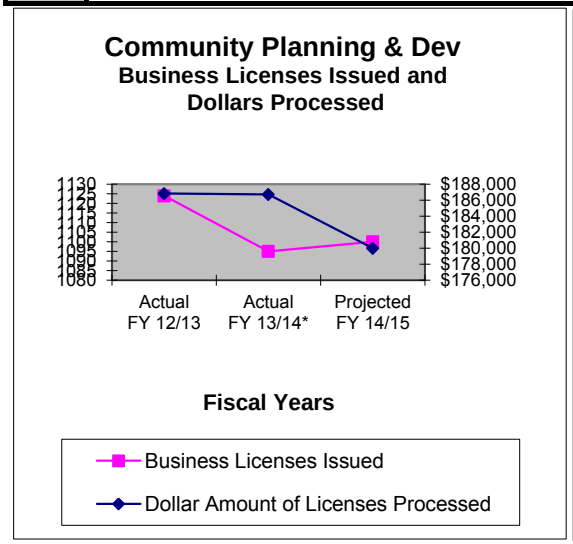
## FTE Summary

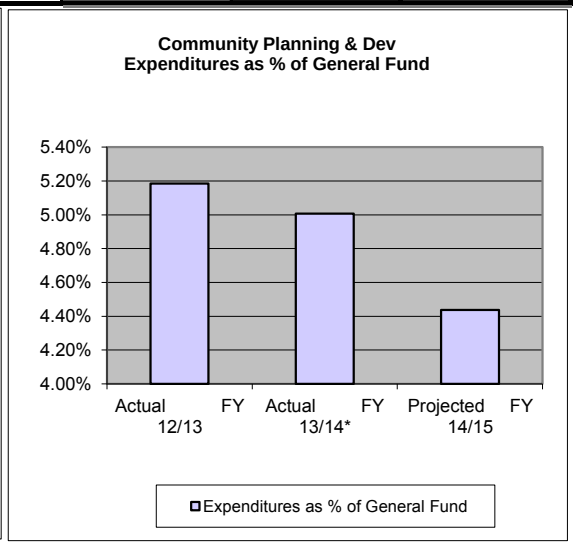
| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Director | 1.0 | 1.0 | 1.0 |
| Assistant Director | 1.0 | 1.0 | - |
| GIS Manager | 1.0 | 1.0 | 1.0 |
| License & Permit Clerk | 1.0 | 1.0 | 1.0 |
| Code Enforcer | 1.0 | 1.0 | - |
| Building Inspector | 1.0 | 1.0 | 2.0 |
| GIS Technician | 1.0 | 1.0 | 1.0 |
| Clerk/Receptionist | 1.0 | 1.0 | 0.5 |
| **FTE Positions** | **8.0** | **8.0** | **6.5** |

# Community Planning & Development Department

Performance Measures

| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Building Permits Issued | 11 | 62 | 80 |
| | Other Permits Issued | 49 | 51 | 60 |
| | Variances Approved | 4 | 1 | 3 |
| | Preliminary Plats Approved | 0 | 0 | 0 |
| | Lots | 0 | 0 | 0 |
| | Final Plats Approved | 3 | 1 | 3 |
| | Lots | 3 | 10 | 120 |
| | Rezonings Approved | 6 | 6 | 8 |
| | Special Use Permits Issued | 1 | 2 | 3 |
| | Annexations Approved | 5 | 0 | 2 |
| | Annexed Acreage | -60.9 | 0.0 | 42 |
| | Condemned Houses/Mobile Homes | 8 | 6 | 6 |
| | Home Office Applications Processed | 14 | 21 | 20 |
| | Business Licenses Issued | 1124 | 1095 | 1100 |
| | Dollar Amount of Licenses Processed | $186,840 | $186,727 | $180,000 |
| | Total Building Inspections Performed | 324 | 700 | 900 |
| | Certificates of Occupancy Issued | 17 | 33 | 60 |
| | Junk Vehicles Towed | 16 | 5 | 10 |
| Efficiency & Effectiveness | % of Inspections Performed within 48 Hours | 98% | 98% | 98% |
| | Ratio of Building Inspections to # of Inspectors | 162:1 | 350:1 | 450:1 |
| | Ratio of Business License Issued to # of Business License Administrators | 1124:1 | 1095:1 | 1100:1 |
| | Activity Expenditures as % of General Fund[1] | 5.18% | 5.01% | 4.44% |

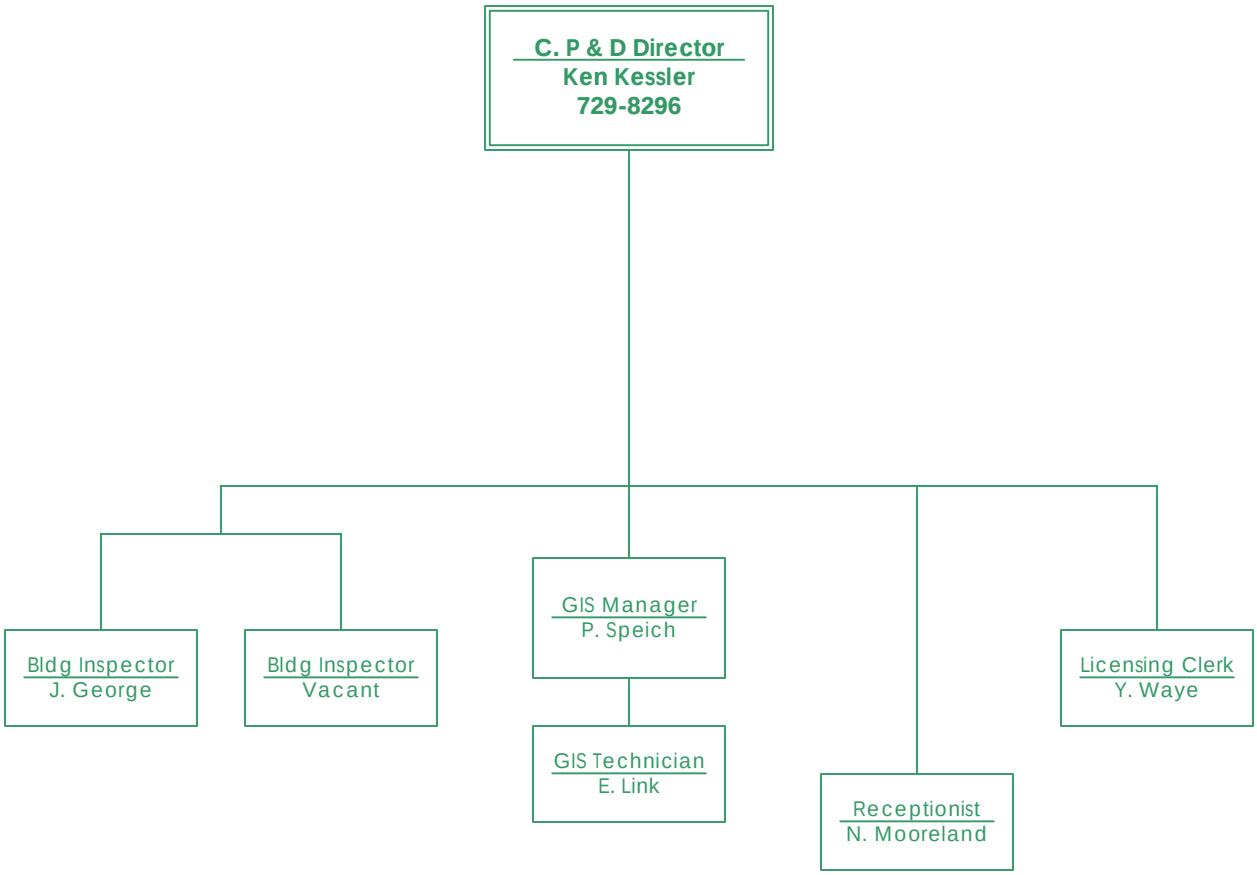



*Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

# Community Planning & Development




**Note: The Receptionist is budgeted 50% in the General Fund/Administration Department and 50% in the General Fund/Community Planning & Development Department.**

# Ed Green



Police Sergeant

21 Years of Service

1993-Present

# Economic Development Department
# Established 2007

## *Mission Statement*

*Foster positive community economic growth through innovation, collaboration, support, and proactive implementation, while sustaining and enhancing community character and marketability.*

## Overview

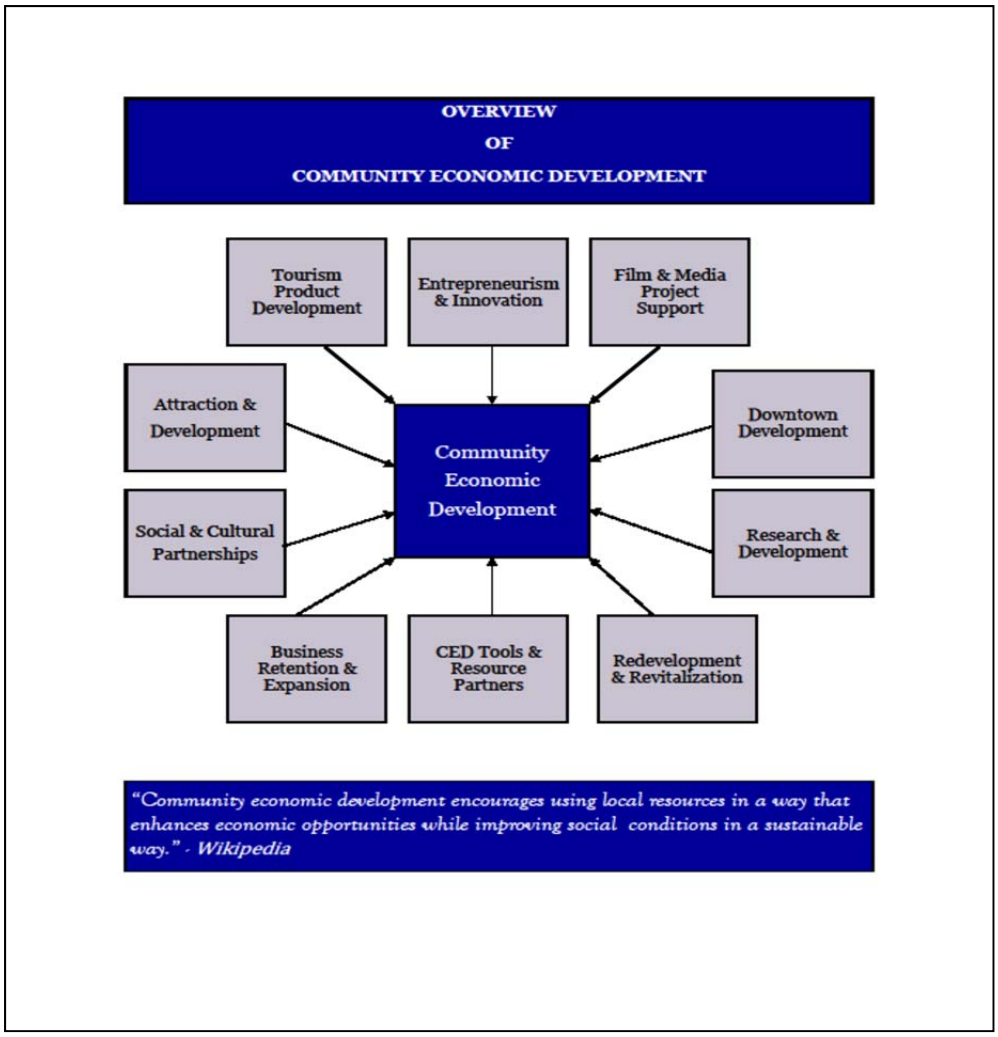
The Economic Development Department, created in fiscal year 2007, consisted of both Economic Development and Downtown Development Divisions. In the beginning of this budget year the County and Cities of Kingsland and Saint Marys unified its economic development agencies under the County Joint Development Authority (JDA). This transition will provide a centralized funding source for resources that will give our community the ability to attract quality jobs and increase the tax base. The new source for funding will come from a one mill County ad valorem tax that will generate approximately $1.2M for the JDA's budget. Downtown Development expenditures are still funded in this department while the expenditures for economic development have been substantially reduced.

The JDA Director is responsible for the development and coordination of all economic growth and diversification projects for the entire community. The JDA's project manager assists in the coordination of all redevelopment projects on behalf of the City.

Economic Development operates to achieve the following objectives:

1. Facilitate a balanced and diverse economic base for Kingsland.
2. Encourage redevelopment efforts which improve or enhance the economic base of Kingsland.
3. Support community-based workforce development strategies.
4. Foster an environment supportive of businesses and entrepreneurial opportunities through attraction, creative inspiration, and innovation, retention, and expansion activities.
5. Support downtown development efforts in partnership with Kingsland Downtown Development Authority.

The Kingsland Development Authority (KDA) was created in 1962 as a constitutional authority to encourage and promote the expansion of industry, agriculture, trade, commerce, and recreation and to provide long-range plans for promotion ad expansion efforts within the City of Kingsland and Camden County. Projects include the former Kingsland Municipal Golf Course, the renovation of the Camden Hotel as Kingsland City Hall, as well as, the new Kingsland Welcome Center. The City appoints the members of the Authority as vacancies arise. The JDA's project manager serves as the secretary for the KDA Board.




The Downtown Development Authority (DDA) is responsible for the creation and implementation of a revitalization plan that results in a thriving local economy and a unique sense of place. This will be accomplished through the professional leadership of the downtown development manager, the seven-member Downtown Development Authority, and community volunteers who will be recruited and organized into four committees as recommended by the National Main Street Center: Organization;

Promotion; Economic Re-structuring; and Design. The mission of the DDA is to promote the revitalization of Downtown Kingsland as a thriving economic environment with a distinctive sense of place for tourists, residents, and entrepreneurs.

The responsibilities for Downtown Development rest with the Downtown Development Manager.

**IN ORDER TO MEET OVERALL LONG TERM ECONOMIC AND CULTURAL GOALS, THE DOWNTOWN DEVELOPMENT DIVISION OF THE ECONOMIC DEVELOPMENT DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:**

| FY 2013/2014 Department Goals | FY 2013/2014 Status & Accomplishments... | FY 2014/2015 Department Goals |
|---|---|---|
| Continue to meet Georgia program standards. | Received 2013 & 2014 Main Street Designation. | Continue to meet Georgia program standards for Main Street Designation. |
| Continue to meet face-to-face with merchants and businesses and bring their needs and concerns to DDA Board, Mayor, and council. | DDA Manager and downtown merchants have established a strong, working relationship. | Continue to foster good relationships and build trust with merchants. |
| Complete Model Railroad Exhibit and Okefenokee Swamp Exhibit and display them to the public. | Railroad exhibit was completed and displayed to public at 2013 Holiday event. | Move Model Railroad Exhibit to Exit 3 Welcome Center where it will be seen by more tourists. |
| Host Georgia Art Tour by partnering with High School Art Department. | Kingsland was selected as a host city. Began planning numerous events to compliment art exhibit. | Promote awareness of Georgia Art Tour events and exhibits. Work with gloATL and Living Walls (community dance performances and new mural to coincide with art tour. |
| Continue to plan and host events and work with local charities and businesses. | 2014 Car Show was successful and generated $3,973 for Juvenile Diabetes Research Foundation. | Plan, host, and celebrate the 10th annual car show and designate funds to a local charity. |
| Continue to update website as needed. | This is an ongoing goal. | Continue to update website as needed. |
| Continue to seek council from staff, board members, and elected officials on projects and programs to ensure open communication and collaboration. | This is an ongoing goal. | Continue to seek council from staff, board members, and elected officials on projects and programs to ensure open communication and collaboration. |
| Continue to seek grant funds as they become available. | Received a $4,000 grant from Georgia Arts Council to assist with the Georgia Art Tour. Wrote a $5,000 grant to Lowe's Foundation. | Continue to seek grant funding that is relevant to current projects. |

## Capital Outlay Overview

For this budget year this department had one capital outlay for an 18' outdoor Christmas tree ($5,130).

## Budget Summary

Overall decrease of $88,698 or 50.41% from last year's budget. Decreases resulted from eliminating economic development expenditures related to merging economic development under the Joint Development Authority. Downtown Development expenditures had increases in mural maintenance and capital outlay.

*(The remainder of this page intentionally left blank.)*

# Economic Development

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 139,340 | $ 132,459 | $ 50,545 |
| Purchased/Contracted Services | 22,342 | 29,550 | 7,016 |
| Supplies | 6,873 | 13,930 | 18,420 |
| Other Financing Uses | - | - | 6,130 |
| **Subtotal** | 168,555 | 175,939 | 82,111 |
| **Capital Outlays** | - | - | 5,130 |
| **Total** | $ 168,555 | $ 175,939 | $ 87,241 |

*Note: Economic Development Department was created in FY 05/06.*
*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

## FTE Summary

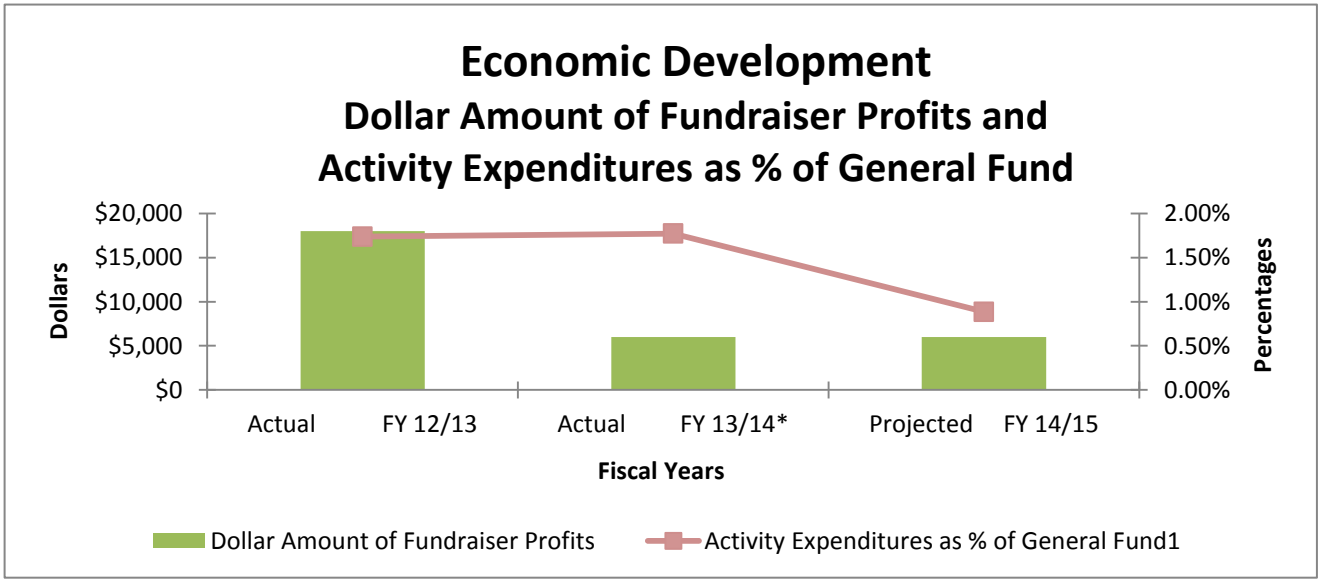
| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Economic Development Director* | 1.0 | 1.0 | - |
| Exec Development Director | 1.0 | 1.0 | 1.0 |
| Receptionist | 0.5 | - | - |
| **FTE Positions** | **2.5** | **2.0** | **1.0** |

*Note: * FY 14/15, the City will utilize the services of the JDA for Economic Development needs.*

# Economic Development Department

Performance Measures

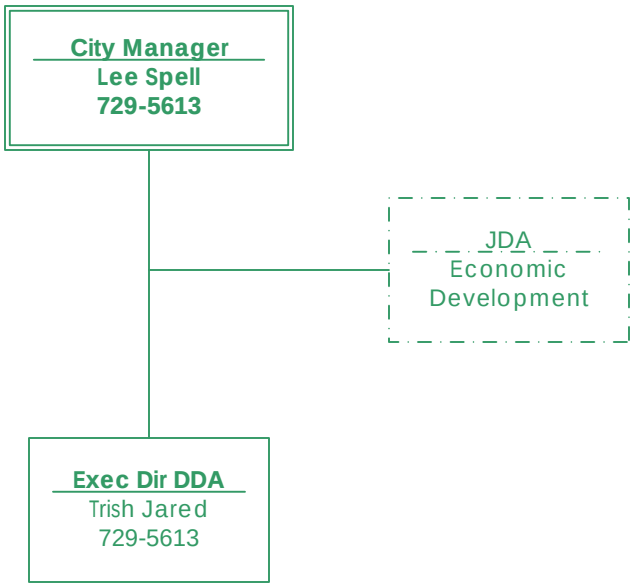
| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Redevelopment Projects Completed | 0 | 0 | 0 |
| | Downtown Development Training Attendees | 5 | 7 | 5 |
| | Grants Applied for Projects | 1 | 2 | 2 |
| | Property Located in Historical Part of City | 125 | 122 | 124 |
| | Downtown Development Meetings Held | 36 | 30 | 30 |
| | #of Hours Volunteered | 1620 | 1620 | 1620 |
| | # of Volunteers | 100 | 100 | 100 |
| | # of Fundraisers Held | 5 | 2 | 2 |
| Efficiency & Effectiveness | Value of New Redevelopment Project | $0 | $0 | $0 |
| | Value of Volunteer Hours | $35,866 | $35,866 | $35,866 |
| | Value of Grant Dollars Procured in Development | $0 | $4,000 | $5,000 |
| | New Private Sector Jobs Created in City | 209 | 202 | 206 |
| | Grants Attained for Projects | 0 | 1 | 2 |
| | Dollar Amount of Fundraiser Profits | $18,030 | $6,000 | $6,000 |
| | Activity Expenditures as % of General Fund[1] | 1.74% | 1.77% | 0.89% |




**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

# Economic Development




**Note: The City will also utilize the services of the Joint Development Authority for other Economic Development needs.**

# Tamra Edwards



Director of Finance

21 Years of Service

1993-2014

# Fleet Services Department
# Established 1996

## *Mission Statement*

*The mission of the Fleet Services Department is to provide low cost, efficient maintenance to prolong the useful life of the fleet, provide vehicles that are safe and reliable and maximize the residual value of the City's fleet.*

## Overview

The Fleet Services Department is responsible for the maintenance and general repair of all City owned vehicles. In 1996 this department was established in an effort to implement a preventive maintenance program to ensure the safety of City vehicles and to reduce costly repairs. This department is responsible for purchasing all parts and equipment needed to maintain and repair City vehicles and charge out the related cost to user departments. Fleet Services operates to achieve the following five objectives:

1. To decrease the burden on taxpayers by properly maintaining vehicles and equipment in-house in order to reduce expenses and increase the life of the vehicles.
2. To ensure the safety of City employees and officials using the vehicles by properly enforcing preventive maintenance and repairs as needed in order to reduce the risk of accidents created by faulty equipment.
3. To maintain tight controls on parts and supplies in order to keep inventory levels at the desired levels and to avoid theft.
4. To maintain efficient records for use by the City Finance Department and Auditors.
5. To maintain a high level of training for employees of this department.

Overall responsibility for the Fleet Services Department rests with the Fleet Services Manager.

**IN ORDER TO MEET OVERALL LONG TERM PUBLIC SAFETY GOALS, THE FLEET DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:**

| FY 2013/2014 Department Goals | FY 2013/2014 Status & Accomplishments... | FY 2014/2015 Department Goals |
|---|---|---|
| Implement bar-coding on inventory and vehicles. | This is an ongoing goal. | Implement bar-coding on inventory and vehicles. |

| | | |
|---|---|---|
| Continue to keep training up-to-date for all staff members. Also, implement a cross-training process to keep department running smoothly at all times. | Attended NAPA mechanic training for hydraulic school. | Continue to keep training up-to-date for all staff members. Also, implement a cross-training process to keep department running smoothly at all times. |
| Continue to provide preventive maintenance and repairs efficiently to ensure safety to all drivers. | This is an ongoing goal. | Continue to provide preventive maintenance and repairs efficiently to ensure safety to all drivers. |
| **IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING CAPITAL BUDGETING POLICIES, THE FLEET DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Complete rewiring of Fleet Services Building to be in compliance with building code. | Moved into new office space. | Complete renovations of Fleet Services Building to be in compliance with building code. |
| **IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING OPERATING BUDGETING POLICIES, THE FLEET DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to research and obtain items at the least cost to the taxpayer. | Reused parts from wrecked vehicles. This is an ongoing goal. | Continue to research and obtain items at the least cost to the taxpayer. |
| Continue to negotiate prices to save taxpayer money. | This is an ongoing goal. | Continue to negotiate prices to save taxpayer money. |
| Continue using comp time instead of overtime pay to reduce payroll costs. | Reduced overtime expense to zero. | Continue using comp time instead of overtime pay to reduce payroll costs. |

## Capital Outlay Overview

For this budget year this department's capital outlay budget includes:

- One HD Transmission Refill Machine.....$6,000
- One HD Truck Scanner-Pro Link.....$8,000

## Budget Summary

This department had an overall increase in both the general fund and the water/sewer fund due to an increase in supplies, small equipment, and capital outlay. General fund's increase for this department was $43,816 or 16.72% and water/sewer fund's increase was $15,070 or 17.53%.

# Fleet Services Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 264,059 | $ 244,321 | $ 247,402 |
| Purchased/Contracted Services | 9,223 | 15,260 | 17,787 |
| Supplies | 22,167 | 25,412 | 30,170 |
| **Subtotal** | 295,449 | 284,993 | 295,359 |
| **Capital Outlays** | | | 10,500 |
| **Total** | $ 295,449 | $ 284,993 | $ 305,859 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

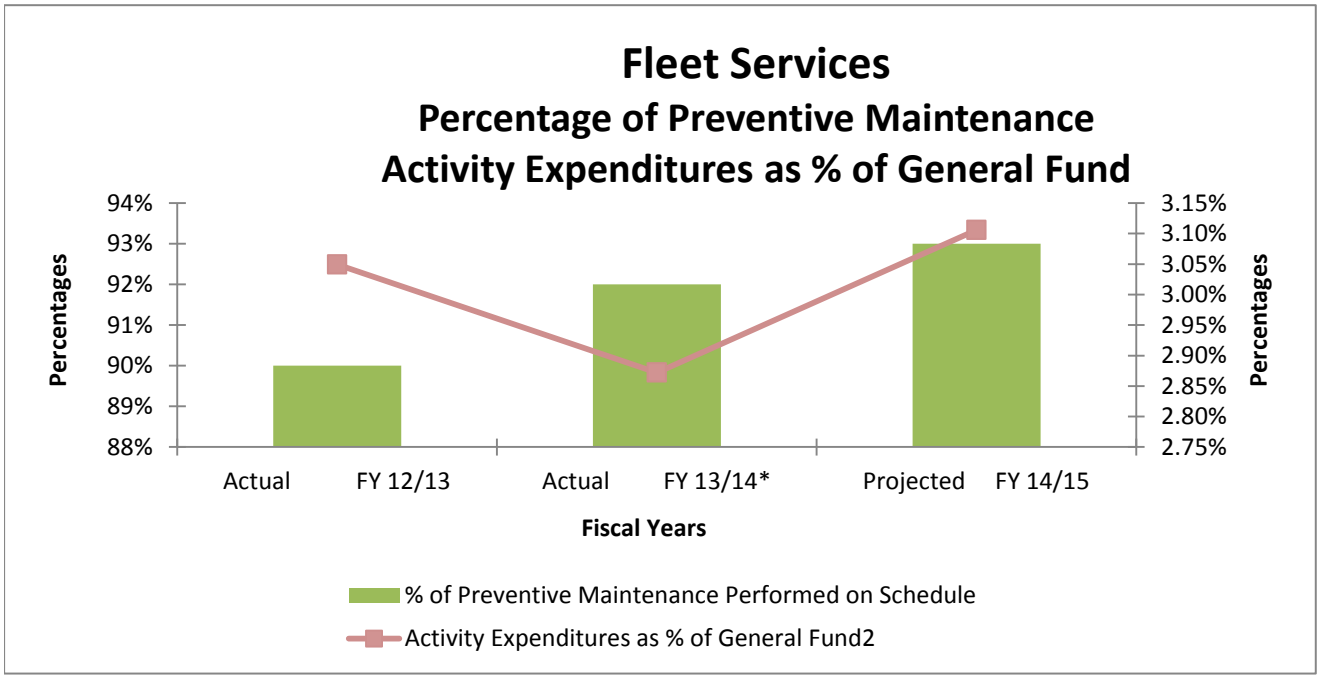
## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Fleet Services Director | 1.0 | 0.75 | 0.75 |
| Executive Assistant | 1.0 | 0.75 | - |
| Administrative Assistant | - | - | 0.75 |
| Mechanic | 3.0 | 2.25 | 2.63 |
| **FTE Positions** | **5.00** | **3.75** | **4.13** |

*Note: All positions are budgeted 75% in the GF/Fleet Services Department and 25% in the WF/Fleet Services Department.*

# Fleet Services Department

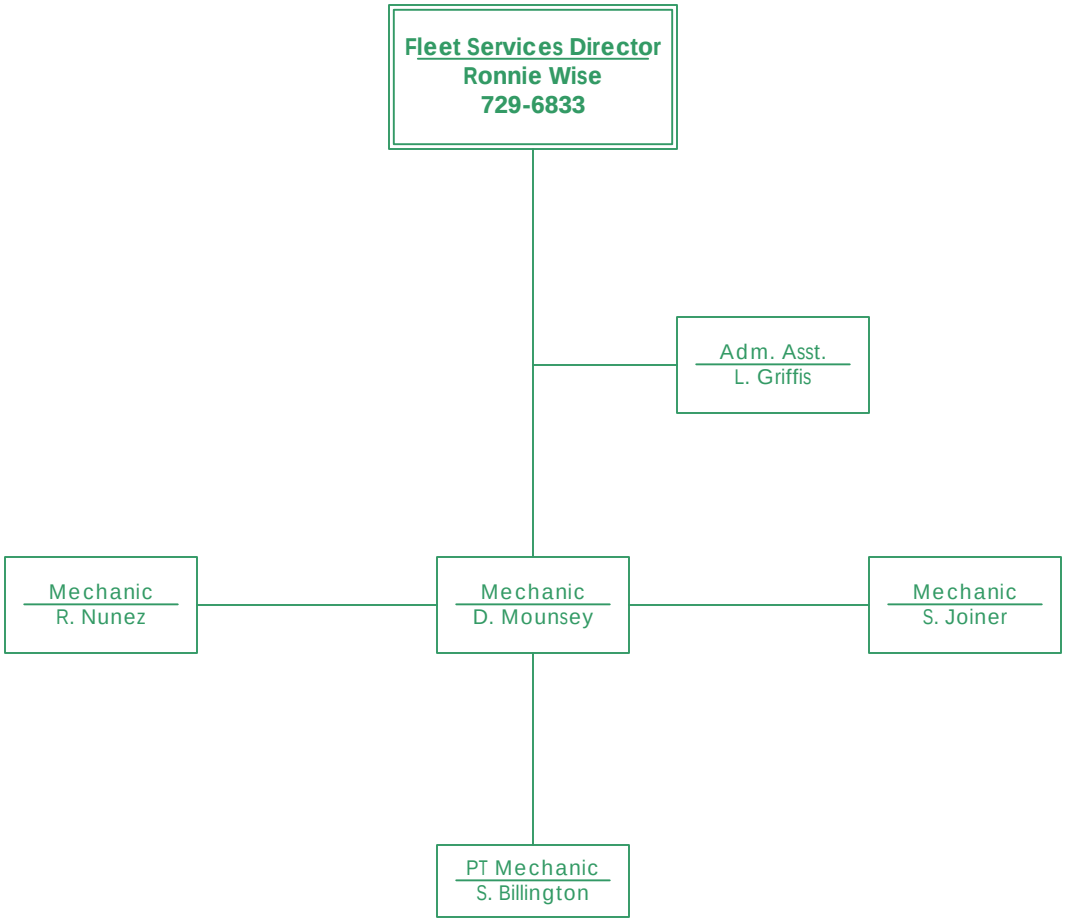
| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Full Service Preventive Maintenance Performed | 252 | 226 | 231 |
| | Preventive Maintenance Performed on Heavy Equipment | 24 | 60 | 62 |
| | Vehicle Tires Replaced | 382 | 335 | 343 |
| | Alignments Performed | 53 | 27 | 28 |
| Efficiency & Effectiveness | % of Preventive Maintenance Performed on Schedule | 90% | 92% | 93% |
| | Avg Time to Perform Maintenance on a Car (Minutes) | 10 | 60 | 60 |
| | Avg Age of Police Vehicles (Years) | 10 | 8.6 | 9.6 |
| | Avg Age of Fire Vehicles (Years) | 13 | 18 | 19 |
| | Cost of a Passenger Car Oil Change | $21 | $25 | $25 |
| | Cost of Heavy Equipment Oil Change | $81 | $85 | $85 |
| | Activity Expenditures as % of General Fund[2] | 3.05% | 2.87% | 3.11% |




**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

# Fleet Services




**Note: All positions are budgeted 75% in the General Fund/Fleet Department and 25% in the Water Fund/Fleet Department. The Fleet Services Director also provides Managerial Services for the Camden County Government Fleet Services on a contractual basis.**

# Joyce Deen



Executive Assistant

26 Years of Service

1987-2014

# Convention & Visitors Bureau Fund

## *Mission Statement*

*The Kingsland Convention & Visitors Bureau (CVB) is a non-profit state authority created by local act of the General Assembly of the State of Georgia in 1991 and registered with the Georgia Department of Community Affairs. The KCVB Authority, governed by an appointed Board of Directors, operates as a component unit of the City Of Kingsland and serves as the City's official designation marketing organization (DMO). Funded through a portion of the hotel/motel tax, the Kingsland CVB's mission is to solicit and coordinate the promotion of tourism for the Kingsland Georgia area. The purpose of the department is to increase and sustain hotel room nights and visitor expenditures in the City of Kingsland. In addition, the department oversees the operation and staffing of the Kingsland Welcome Center; thereby strengthening the community's economic climate, enhancing the quality of life for area residents, encouraging the expansion of existing businesses and continued entrepreneurial growth.*

## Overview

As the City's sales and marketing arm, it is the CVB Department's responsibility to create and sustain a positive image for the Kingsland area as a destination in the domestic travel markets. The main goals of the department include:

- Attract more visitors
- Encourage visitors to stay longer and/or return more frequently
- Encourage increased visitor expenditures

The CVB Department's annual marketing plan focuses on the area's competitive strengths through promotion of the community's:

- Natural Scenic Beauty
- Sightseeing / Outdoor Recreation
- Inviting Hospitality
- Year-round Climate
- Relaxation
- Good for couples and/or families
- Affordable travel
- Safe, worry free

The CVB Department focuses on the strengths and competitive advantages of Kingsland and the Camden County community in order to promote a positive community brand. The Department develops the community brand recognition through the use of effective advertising, marketing communications and tourism promotion.

| IN ORDER TO MEET OVERALL LONG TERM ECONOMIC AND CULTURAL GOALS, THE CONVENTION AND VISITORS BUREAU HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS: | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to develop and strengthen partner relationships focusing on the Hospitality Industry in Kingsland. | This is an on-going goal. In FY 13/14 this goal was strengthened by the contracting of services with the Chamber of Commerce, partnerships with Team Camden, the JDA and Camden Partnership in addition to working more closely with the US Naval Submarine Base on functions. A few specific projects the CVB worked with to develop partner relationships were: Triad Conference, Leadership Georgia, Atlanta Fly-In, Georgia Association of Convention & Visitors Bureaus conferences, Georgia Governors Conference on Tourism, Georgia Cities Week (GMA), National Tourism Week, and Coast Guard Community Recognition & Celebration. | Continue to develop and strengthen partner relationships focusing on the Hospitality Industry in Kingsland. |
| Implement the use of an internet-based travel reservation system for the CVB's website to generate revenue through commissionable profits for lodging rooms booked online through www.VisitKingsland.com based on changes to the CVB systems and funds available. | This project was not accomplished due to changes in the legalities of the travel reservation systems. In the past, CVB could receive a commission for reservations booked via our website, new laws established changed this and all costs of a reservation system would be the responsibility of the CVB. This was not a feasible option with our current budget. | We are looking into generating revenues through sales of ad space on the visitkingsland.com website and ad space in our brochure. |
| Continue development and implementation of a comprehensive social media engagement strategy to support CVB marketing efforts and create awareness of local tourism products and events using new and changing social media strategies. | This is an ongoing project. Our social media engagement strategy has increased our visibility with the use of "constant contact" for our newsletters, press releases and announcements as well as daily postings and monitoring of our facebook.com/VisitKingslandGeorgia to market the area and events and generate awareness. Also, implemented the use of FLICKER to increase visibility using photos. | As new social media areas arise, we will calculate the cost involved and the ROI to determine which projects we will use. |

| | | |
|---|---|---|
| Continue to create and develop products for sale to increase revenue sources for department sustainability. | This is an ongoing project. Sales for FY 13/14 to date including the commission profits made on the sale of local art are over the profits generated in FY 12-13. | Items for sale will be increased to increase the profits. The use of the State Visitor Information Display box to encourage sales at our visitor's center will be used. Current visitation to the State Visitor Information Center is over 1200 cars a day. |

## Capital Outlay Overview

For this budget year this department had no capital outlay.

## Budget Summary

Revenues are based at 44% of estimated Hotel/motel tax revenues and cash carried forward. Revenues increased by $51,641 or 16.25% from last year's budget which is attributed to an increase in hotel stays, collections on past due taxes, and a new contract for services with the Chamber of Commerce. As a result expenditures in advertising increased.

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# Convention & Visitors Bureau Fund

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Other Income | $ 332,656 | $ 344,790 | $ 369,441 |
| **Total Revenues** | 332,656 | 344,790 | 369,441 |
| **Expenditures** | | | |
| Personal Services | 265,103 | 265,957 | 273,054 |
| Purchased/Contracted Services | 25,036 | 33,650 | 63,796 |
| Supplies | 15,875 | 18,193 | 27,771 |
| Other Costs | | 26,990 | |
| Other Financing Uses | - | - | 4,820 |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | 306,014 | 344,790 | 369,441 |
| **Total Revenues Over (Under) Expenditures:** | $ 26,642 | $ - | $ - |
| Fund Balance at Beginning of Year | $ 20,066 | $ 46,708 | $ 46,708 * |
| Fund Balance at End of Year | $ 46,708 | $ 46,708 * | $ 46,708 * |
| **FTE Positions** | **5.5** | **5.5** | **5.5** |

** Estimated Non-GAAP Basis.*

# Convention & Visitors Bureau Fund

## Budget Summary
## By Department

| | FY14/15 Total | Tourism | Welcome Center |
|---|---|---|---|
| **Revenues** | | | |
| Other Income | $ 369,441 | | |
| **Total Revenues** | 369,441 | | |
| **Expenditures** | | | |
| Personal Services | 273,054 | 167,761 | 105,293 |
| Purchased/Contracted Services | 63,796 | 43,037 | 20,759 |
| Supplies | 27,771 | 7,290 | 20,481 |
| **Subtotal Expenditures** | 369,441 | 222,908 | 146,533 |
| **Capital Outlays** | - | - | - |
| **Total Expenses** | $ 369,441 | $ 222,908 | $ 146,533 |
| **Total Revenues Over (Under) Expenses:** | $ - | | |
| % of Budget Total | 100.0% | 60.3% | 39.7% |
| **FTE Positions** | **5.5** | **2.5** | **3.0** |

# Tourism Department

*Established 1991*

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 164,105 | $ 164,938 | $ 167,761 |
| Purchased/Contracted Services | 10,108 | 16,180 | 43,037 |
| Supplies | 3,578 | 4,700 | 7,290 |
| Other Costs | | 15,655 | |
| Other Financing Uses | - | - | 4,820 |
| **Subtotal** | 177,791 | 201,473 | 222,908 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 177,791 | $ 201,473 | $ 222,908 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Executive Director | 1.0 | 1.0 | 1.0 |
| Marketing Director | 1.0 | 1.0 | 1.0 |
| Sales Assistant* | 0.5 | 0.5 | 0.5 |
| **FTE Positions** | **2.5** | **2.5** | **2.5** |

**This position is budgeted 50% in the Welcome Center Fund.*

# Welcome Center Department

*Established 2007*

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 100,998 | $ 101,019 | $ 105,293 |
| Purchased/Contracted Services | 14,928 | 17,470 | 20,759 |
| Supplies | 12,297 | 13,493 | 20,481 |
| Other Costs | | 11,335 | |
| **Subtotal** | 128,223 | 143,317 | 146,533 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 128,223 | $ 143,317 | $ 146,533 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

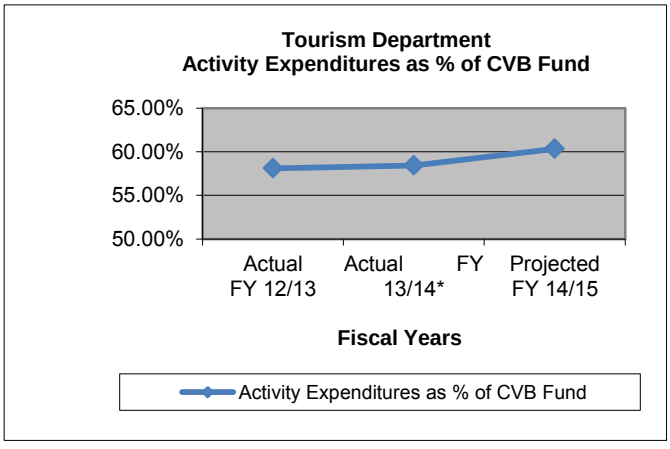
## FTE Summary

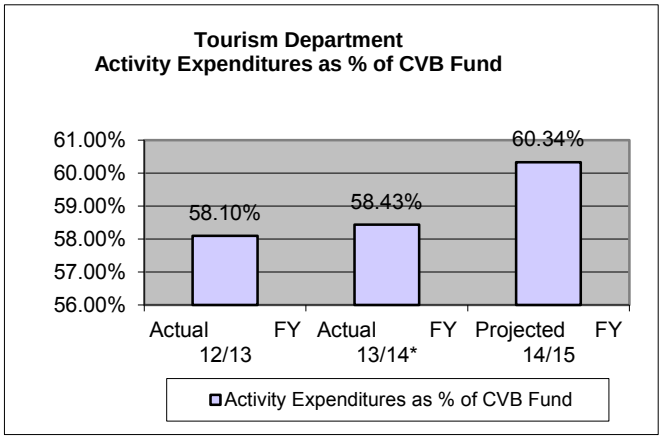
| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Welcome Center Manager | 1.0 | 1.0 | 1.0 |
| Sales Assistant* | 0.5 | 0.5 | 0.5 |
| Visitor Info Specialist | 1.5 | 1.5 | 1.5 |
| **FTE Positions** | **3.0** | **3.0** | **3.0** |

# Convention and Visitors Bureau

## Performance Measures

| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Dues and Memberships | 31 | 24 | 25 |
| | Travel Shows and FAM Tours | 38 | 120 | 124 |
| | Print Media Advertisements | 150 | 57 | 59 |
| | Industry Conferences & Staff Training | 155 | 77 | 79 |
| | Miscellaneous Advertisements | 400 | 340 | 350 |
| | Website Annual Activity (Visits)[2] | 161,000 | 162,802 | 168,686 |
| Efficiency & Effectiveness | Visitor Information Requests | 61,000 | 28,432 | 29,285 |
| | Group Media Information Responses | 374 | 1,381 | 1,422 |
| | Group Business (Attendee/Overnights) | 695/3576 | 8586/2286 | 700/3000 |
| | Average Hotel Occupancy % | 48.12% | 48.18% | ** |
| | Annual Rate of Hotel Occupancy % Change Over Previous Year | 14.46% | 2.23% | ** |
| | Average Hotel Room Rate | $57.74 | $61.44 | ** |
| | Average Room Rate % Change Over Previous Year | 2.71% | 10.28% | ** |
| | Room Demand % Change Over Previous Year | 4.50% | 13.40% | ** |
| | Room Revenue % Change Over Previous Year | -4.99% | 8.10% | ** |
| | Hotel/Motel Tax Collection Increased Over Prior Year | -1.61% | 4.79% | 1.02% |
| | Activity Expenditures as % of CVB Fund | 58.10% | 58.43% | 60.34% |



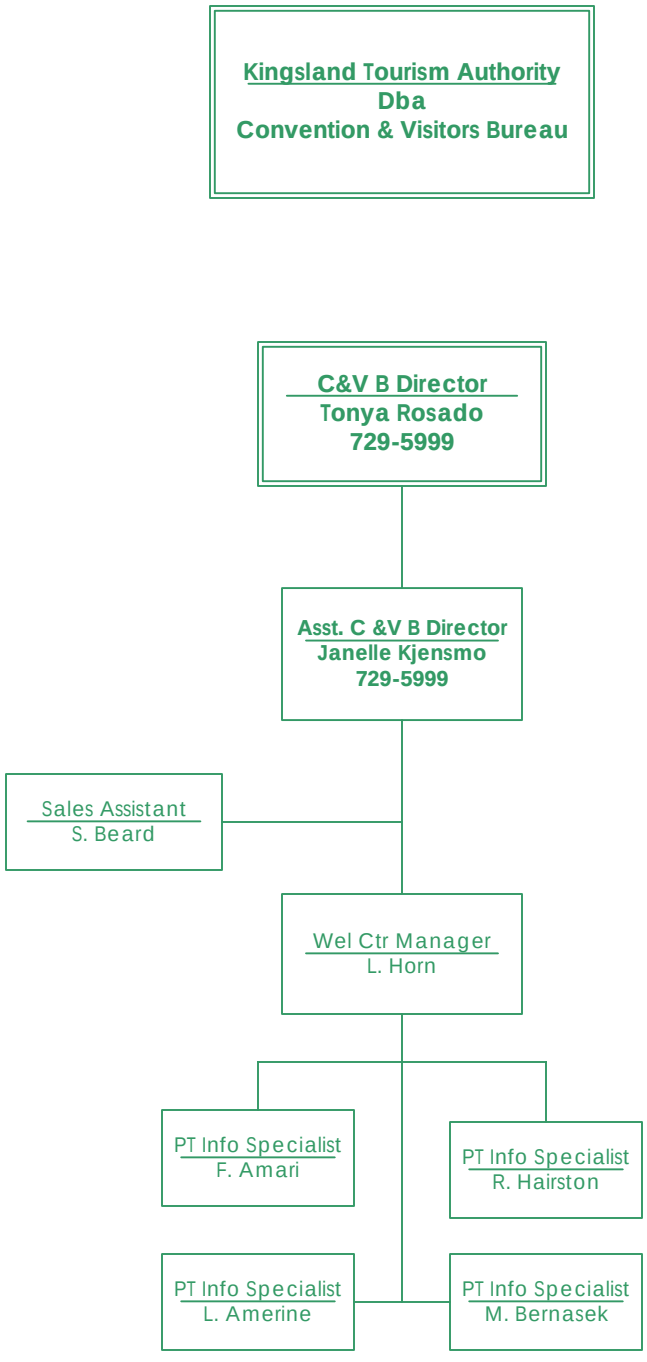




**Includes Estimated Figures for September.*

***Only Actual Figures are Shown.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

# Convention & Visitors Bureau




**Note: The C V & B Director also serves as President of the Camden County Chamber of Commerce on a contractual basis.**

## Kathi Greene



Clerk of Court

26 Years of Service

1988-Present

## Pat Graham



Police Records Clerk

29 Years of Service

1985-Present

# Other Governmental Funds

## *SPECIAL REVENUE FUNDS*

### Overview

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted legally to expenditure for specified purposes. The City of Kingsland utilizes the following Special Revenue Funds. All are budgeted on the cash basis.

*Revolving Loan Fund* – The Revolving Loan Fund is used to account for repayments for a previous grant given to businesses.

*Confiscated Assets Fund* - The Confiscated Assets Fund is used to account for all proceeds received either as a result of a cash confiscation or from a sale of capital assets acquired from a drug raid. The proceeds are used to finance additional police equipment and personnel.

*EPA Grant Fund* – This fund accounts for a grant through the Environmental Protection Agency to assist funding on a project to provide expanded wastewater collection service to the northern area of the city.

*DOT Grant Fund* – The DOT Grant Fund is used to account for any Department of Transportation paving grants. It is unknown at this time if any funds will be available for the coming year.

*GEFA Grant Fund* – This fund accounts for a grant through the Georgia Environmental Facilities Authority to provide for low cost loans to increase energy efficiency. It is unknown at this time if any funds will be available for the coming year.

*TE Grant Fund* – This fund accounts for Transportation Enhancement activities administered through the Georgia Department of Transportation and will be used for streetscape projects.

*Multiple Grant Fund* – This grant fund will be used for all other grants that do not exceed 2% of the general funds expenditures.

*Georgia Gateway CID* – This special revenue fund is a component unit whose purpose is

to account for the activities of the community improvement district. Current budgeted funds represent an anticipated GEFA loan.

*Hotel/Motel Tax Fund* - The Hotel/Motel Tax Fund is used to account for the hotel/motel taxes collected as required by law. The City imposes a 6% hotel/motel tax on travelers staying in the City. Approximately 44% of total revenue is to be spent on promoting tourism, 16% for bond payments for the Welcome Center, and 40% for general fund use.

*Downtown Development Authority (DDA) Fund* – This fund is used to account for revenues created by the authority and related expenditures for the city's blended component unit.

*Kingsland Development Authority (KDA) Fund* – This fund is used to account for the blended component unit activity related to financing the construction of the city's public buildings.

## *OTHER FUNDS*

### Overview

*SPLOST Funds* – These are Capital Project Funds that are used to account for Special Purpose Local Option Sales Taxes received and expenditures related to real property acquisition and/or construction. SPLOST VI AND VII are depicted in their own individually funds for tracking and oversight purposes. The City Engineer is in charge of engineering and project control.

*Debt Service Fund* – The Debt Service Fund is used to account for the accumulation of resources for, and retirement of all governmental debt other than bonds.

*Revenue Bond Fund* – The Revenue Bond Fund is a debt service fund which is used to account for the accumulation of resources for, and retirement of, revenue bonds.

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# Revolving Loan Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Investment Income | $ 238 | $ 99 | $ 3 |
| Other Income | 10,008 | - | - |
| **Total Revenues** | 10,246 | 99 | 3 |
| **Expenditures** | | | |
| **Total Expenditures** | - | - | - |
| **Total Revenues Over (Under) Expenditures:** | $ 10,246 | $ 99 | $ 3 |
| Fund Balance at Beginning of Year | ($9,663) | $583 | $682 * |
| Fund Balance at End of Year | $583 | $682 * | $685 * |

**Estimated Non-GAAP Basis. Negative Fund Balance is due to a timing difference and will be eliminated in the future.*

# Confiscated Assets

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Fines and Forfeitures | $ 135,036 | $ 324,800 | $ 135,000 |
| Investment Income | 58 | 70 | 100 |
| Other Income | 68 | - | - |
| Other Financing Sources | - | 17,165 | - |
| **Total Revenues** | 135,162 | 342,035 | 135,100 |
| **Expenditures** | | | |
| Supplies | 131,933 | 60,431 | 35,100 |
| **Capital Outlays** | - | 281,604 | 100,000 |
| **Total Expenditures** | 131,933 | 342,035 | 135,100 |
| **Total Revenues Over (Under) Expenditures:** | $ 3,229 | $ - | $ - |
| Fund Balance at Beginning of Year | $ 26,155 | $ 29,384 | $ 29,384 * |
| Fund Balance at End of Year | $ 29,384 | $ 29,384 * | $ 29,384 * |

**Estimated Non-GAAP Basis*

# EPA Grant Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Intergovernmental | $ - | $ - | $ 485,000 |
| Other Income | - | - | 453,950 |
| **Total Revenues** | - | - | 938,950 |
| **Expenditures** | | | |
| **Capital Outlays** | - | - | 938,950 |
| **Total Expenditures** | - | - | 938,950 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

**Estimated Non-GAAP Basis*

# DOT Grant Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Intergovernmental | $ 60,841 | $ 439,160 | $ - |
| **Total Revenues** | 60,841 | 439,160 | - |
| **Expenditures** | | | |
| Other Financing Uses | 60,841 | 439,160 | - |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | 60,841 | 439,160 | - |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

**Estimated Non-GAAP Basis*

# GEFA Block Grant Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| **Total Revenues** | - | - | - |
| **Expenditures** | | | |
| Grant Expenditures | 8,677 | - | - |
| **Total Expenditures** | 8,677 | - | - |
| **Total Revenues Over (Under) Expenditures:** | $ (8,677) | $ - | $ - |
| Fund Balance at Beginning of Year | $ 8,677 | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

**Estimated Non-GAAP Basis*

# Transportation Enhancement Grant Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Intergovernmental | $ 10,000 | $ - | $ - |
| **Total Revenues** | 10,000 | - | - |
| **Expenditures** | | | |
| Grant Expenditures | 10,000 | - | - |
| **Total Expenditures** | 10,000 | - | - |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

**Estimated Non-GAAP Basis*

# Multiple Grant Fund

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Other Income | $ 6,575 | $ 4,500 | $ 16,074 |
| Intergovernmental | 70,679 | 163,220 | 400,934 |
| **Total Revenues** | 77,254 | 167,720 | 417,008 |
| **Expenditures** | | | |
| Grant Expenditures | 24,695 | 29,000 | 49,448 |
| **Capital Outlays** | 52,559 | 138,720 | 367,560 |
| **Total Expenditures** | 77,254 | 167,720 | 417,008 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ 23 | $ 23 | $ 23 * |
| Fund Balance at End of Year | $ 23 | $ 23 * | $ 23 * |

**Estimated Non-GAAP Basis*

# Georgia Gateway CID Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Other Income | $ - | $ 10,000 | $ 14,900,000 |
| **Total Revenues** | - | 10,000 | 14,900,000 |
| | | | |
| **Expenditures** | | | |
| Purchased/Contracted Services | - | 8,250 | - |
| Supplies | - | 500 | - |
| Other Costs | - | 1,250 | - |
| **Capital Outlays** | - | - | 14,900,000 |
| **Total Expenditures** | - | 10,000 | 14,900,000 |
| | | | |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| | | | |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

**Estimated Non-GAAP Basis*

# Hotel/Motel Tax Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Revenue from Taxes | $ 702,838 | $ 776,340 | $ 750,000 |
| **Total Revenues** | 702,838 | 776,340 | 750,000 |
| **Expenditures** | | | |
| Other Financing Uses | 702,838 | 776,340 | 750,000 |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | 702,838 | 776,340 | 750,000 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

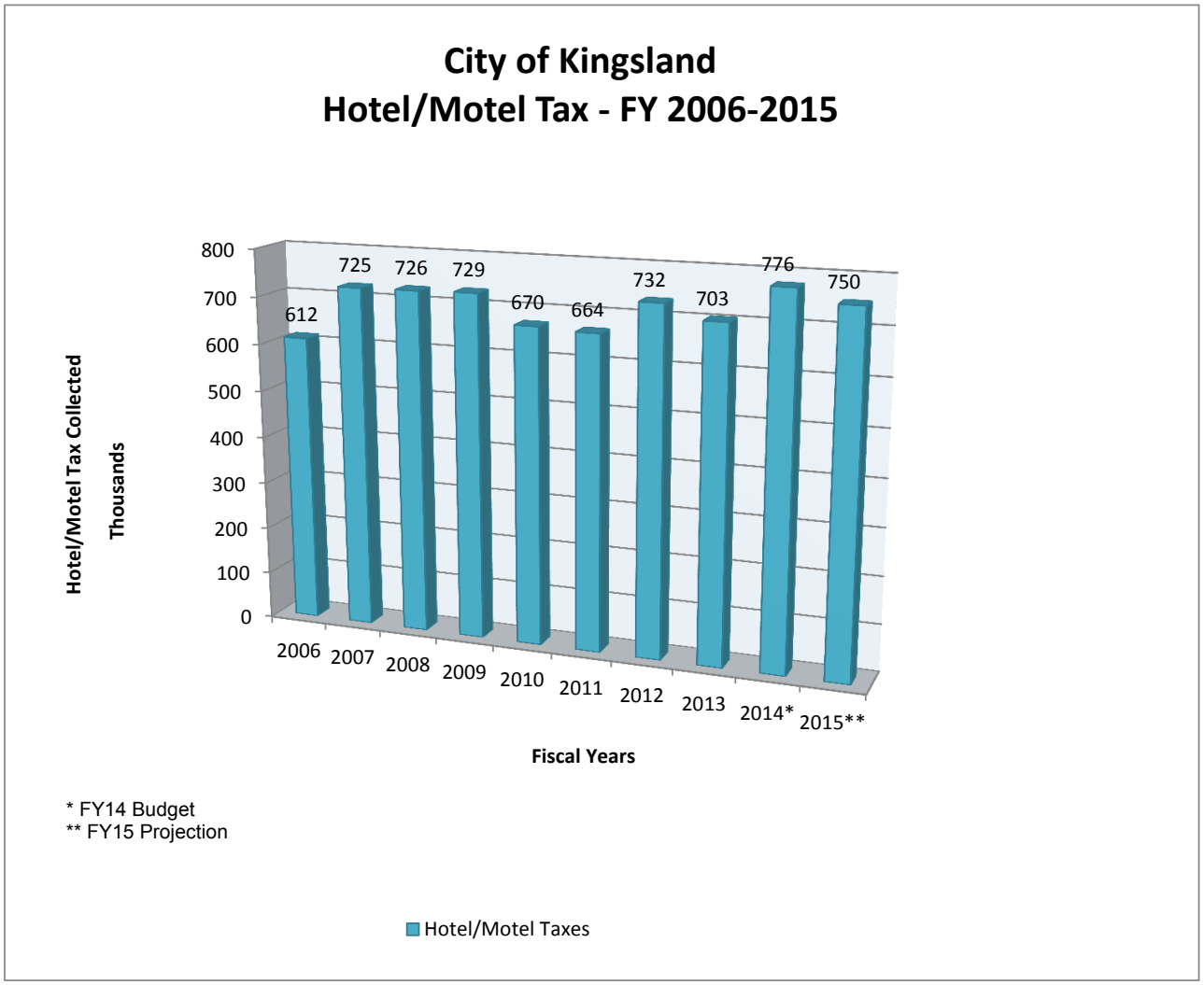
**Estimated Non-GAAP Basis*

# Hotel/Motel Tax Fund

Major Revenue Sources

## Hotel/Motel Taxes

The City imposes a 6% hotel/motel tax on travelers staying in the City. This is becoming one of the City's major revenue sources. Approximately 44% of the total is to be spent on promoting tourism, 16% for bond payments for the Welcome Center, and 40% is for general fund use. We currenty have 24 hotels with most of them being major chains and being the last exit on I-95 before going into Florida, we maintain a favorable income.



# Downtown Development Authority Fund

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Other Income | $ 9,359 | $ 15,848 | $ 12,305 |
| **Total Revenues** | 9,359 | 15,848 | 12,305 |
| **Expenditures** | | | |
| Purchased/Contracted Services | 474 | 300 | 100 |
| Supplies | 13,745 | 7,975 | 6,205 |
| Other Costs | - | 7,573 | 6,000 |
| **Subtotal** | 14,219 | 15,848 | 12,305 |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | 14,219 | 15,848 | 12,305 |
| **Total Revenues Over (Under) Expenditures:** | $ (4,860) | $ - | $ - |
| Fund Balance at Beginning of Year | $ 13,703 | $ 8,843 | $ 8,843 * |
| Fund Balance at End of Year | $ 8,843 | $ 8,843 * | $ 8,843 * |

**Estimated Non-GAAP Basis*

*Note: This fund was created in FY 06/07 for the DDA in order to track the fundraising expenditures, all other expenditures of the DDA are tracked in and paid by the General Fund.*

# Kingsland Development Authority Fund

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Investment Income | $ 1 | $ - | $ - |
| Other Financing Sources | 130,852 | 138,602 | 130,852 |
| **Total Revenues** | 130,853 | 138,602 | 130,852 |
| **Expenditures** | | | |
| Purchased/Contracted Services | - | 7,750 | - |
| Other Financing Uses | 130,852 | 130,852 | 130,852 |
| **Subtotal** | 130,852 | 138,602 | 130,852 |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | 130,852 | 138,602 | 130,852 |
| **Total Revenues Over (Under) Expenditures:** | $ 1 | $ - | $ - |
| Fund Balance at Beginning of Year | $ 691 | $ 692 | $ 692 * |
| Fund Balance at End of Year | $ 692 | $ 692 * | $ 692 * |

**Estimated Non-GAAP Basis*

# SPLOST VI Fund

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Intergovernmental | $ 878,932 | $ 1,800,000 | $ 1,453,950 |
| Other Financing Sources | 70,841 | 439,160 | |
| **Total Revenues** | 949,773 | 2,239,160 | 1,453,950 |
| **Expenditures** | | | |
| Other Financing Uses | 195,197 | 512,838 | 1,453,950 |
| Capital Outlays | 754,576 | 1,726,322 | - |
| **Total Expenditures** | 949,773 | 2,239,160 | 1,453,950 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ 42,435 | $ 42,435 | $ 42,435 * |
| Fund Balance at End of Year | $ 42,435 | $ 42,435 * | $ 42,435 * |

**Estimated Non-GAAP Basis*

# SPLOST VII Fund

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Investment Income | $ - | $ 118 | $ - |
| Intergovernmental | - | 989,840 | 1,980,000 |
| Other Financing Sources | - | - | 618,000 |
| **Total Revenues** | - | 989,958 | 2,598,000 |
| **Expenditures** | | | |
| Other Costs | - | 939,958 | - |
| Other Financing Uses | - | - | 1,350,000 |
| Capital Outlays | - | 50,000 | 1,248,000 |
| **Total Expenditures** | - | 989,958 | 2,598,000 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

**Estimated Non-GAAP Basis*

# Debt Service Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Other Income | $ 315,964 | $ 236,182 | $ 293,842 |
| **Total Revenues** | 315,964 | 236,182 | 293,842 |
| **Expenditures** | | | |
| Debt Service | 315,964 | 236,182 | 293,842 |
| **Total Expenditures** | 315,964 | 236,182 | 293,842 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

**Estimated Non-GAAP Basis*

# Debt Service Revenue Bond Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Other Income | $ 119,482 | $ 140,000 | $ 127,500 |
| **Total Revenues** | 119,482 | 140,000 | 127,500 |
| **Expenditures** | | | |
| Debt Service | 139,500 | 140,000 | 120,000 |
| **Total Expenditures** | 139,500 | 140,000 | 120,000 |
| **Total Revenues Over (Under) Expenditures:** | $ (20,018) | $ - | $ 7,500 |
| Fund Balance at Beginning of Year | $ 20,308 | $ 290 | $ 290 * |
| Fund Balance at End of Year | $ 290 | $ 290 * | $ 7,790 * |

**Estimated Non-GAAP Basis*

# Water and Sewer Fund
# Established 1939

## *Mission Statement*

*The mission of the Municipal Utilities Department (MUD) is to enhance the City's quality of life, through sound management, innovation, teamwork, and vision. The department strives to provide dependable, high-quality, responsive public works, and utility services consistent with community values. In addition, the department strives to provide a reliable supply of high-quality water at a reasonable price to our customers and to be responsible stewards of the public's water infrastructure, fiscal, and natural resources. The department is dedicated to delivering engineering and operational services that provide the community with pride in their city and its workforce.*

## Overview

The Water and Sewer Fund finances and accounts for the cost of providing both water and sewer services to the residents and businesses of the City. This fund is divided into four departments: Administration, Information Technology, Finance, and Operations.

The Administration Department is responsible for general administration functions and other duties, such as; reading meters, billing utility accounts, and generating work orders. Also, for indirect cost allocation purposes 20% of the City Manager, Deputy City Manager, Engineer, and Human Resource Director's salaries are included in this department's salary line item. The Finance Director oversees this department.

The Information Technology Department, discussed previously in the general fund, accounts for all City electronic equipment and data. This department is budgeted 90% in the general fund and 10% in the water/sewer fund for allocation of indirect costs purposes.

The Finance Department, discussed previously in the general fund, accounts for all financing related activities including debt services. This department is budgeted 65% in the general fund and 35% in the water/sewer fund for allocation of indirect costs purposes.

The Fleet Department, discussed previously in the general fund, accounts for all maintenance and general repair of all City owned vehicles. This department is

budgeted 75% in the general fund and 25% in the water/sewer fund for allocation of indirect costs purposes.

The Operations Department is responsible for repairs, maintenance, and operations. The Repair crew deals with the general repairs of all existing systems under the City, such as fire hydrant and water meter repairs. The Maintenance crew generally keeps up all existing systems, such as water plants and lift stations. The Operations crew tests, analyzes, and maintains the water and sewer.

The Water Treatment Supervisor and Water Construction Foreman direct the day to day operations. The overall responsibility for the water and sewer department rests with the Municipal Utility Director. This budget is prepared on the cash basis.

| **IN ORDER TO MEET OVERALL LONG TERM ECONOMIC AND CULTURAL GOALS, THE ADMINISTRATION AND FINANCE DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:** | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to provide cross-training on additional functions of Water Administration. | This is an ongoing goal. | Continue to provide cross-training on additional functions of Water Administration. |
| Complete comprehensive policy & procedure document for all utility policies and guidelines | Some components of document were drafted; completion is expected in next fiscal year. | Complete comprehensive policy & procedure document for all utility policies and guidelines |
| Upgrade hand held devices for meter reading. | This goal has been deferred to next fiscal year. | Upgrade hand held devices for meter reading. |
| Provide utility on-line payment services. | This goal has been deferred to next fiscal year. | Provide utility on-line payment services. |
| Provide e-mail service for customer utility bills. | This goal has been deferred to next fiscal year. | Provide e-mail service for customer utility bills. |
| **IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING CAPITAL BUDGETING POLICIES, THE OPERATIONS DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue completion of Sewer Expansion from Kingsland Elementary to Waste Water Treatment Plant when needed by EPA. | This goal has been deferred until growth picks up. | Continue completion of Sewer Expansion from Kingsland Elementary to Waste Water Treatment Plant when needed by EPA. |

| | | |
|---|---|---|
| Continue to repair lift stations as needed. | This is an ongoing goal. | Refurbish two lift stations depending on SPLOST funds cash flow. |
| Continue completion of installation for sewer trunk from Colerain Road to WWTP when needed by EPA. | This goal is 90% complete. | Complete installation for sewer trunk from Colerain Road to WWTP when needed by EPA. |
| Continue extension of current water supply system throughout the City as needed. | This goal has been deferred until next fiscal year. | Continue extension of current water supply system throughout the City as needed. |

## Capital Outlay Overview

For this budget year these departments in the Water/sewer fund had the following capital outlay:

- Administration
  - (1) Meter gun, $4,000
- Operations
  - (1) 4x4 Pick-up truck, $25,000
  - (1) 1 Ton Truck Chassis, $35,000
  - (1) North Lift Station & Force Main funded by SPLOST funds, $2,000,000
  - (1) Harriett's Bluff Water Line Rehab funded by SPLOST funds, $200,000
  - (1) Relocate Water Plant #1 Electrical control room funded by SPLOST funds, $80,000
  - (1) Valve Execiser funded by SPLOST funds, $70,000

## Revenue Summary

There is a 28.78% or $1,741,802 increase in revenues due to increases in capital recovery fees and transfer in from SPLOST to fund approved SPLOST water and sewer projects. This increase leaves a contingency of $685,417. This budget does not reflect a rate increase in user fees at this time.

## Expense Summary

There is an overall 24.38% or $1,393,202 increase in the water and sewer fund. Administration department includes a 5.01% or $27,131 decrease resulting from decreases in salaries. Information Technology department includes a decrease of 7.76% or $1,912 from minor adjustments related to the last year's new allocation of this department in the General Fund (90%) and Water/Sewer Fund (10%). Finance department reflects a decrease of 10.77% or $20,344 due to a reduction in salaries and

offset by an increase in capital outlays. Fleet Services reflects an increase of 17.53% or $15,070 due to an increase in supplies, small equipment, and capital outlay. Operations department reflects an increase of 29.29% or $1,427,519. Increases are attributed repairs and maintenance, capital outlays, and transfers out for SPLOST funded projects offset by a decrease in debt service. Of the $7.1M budget, $1.6M is reserved for Debt Service.

*(The remainder of this page intentionally left blank.)*

# Water & Sewer Fund

Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Water Charges | $ 2,649,076 | $ 2,635,000 | $ 2,650,000 |
| Sewerage Charges | 2,117,242 | 2,090,000 | 2,100,000 |
| Transfer Fees | 5,300 | 4,500 | 4,500 |
| Reconnection Fees | 68,025 | 69,000 | 70,000 |
| Waste Water Tap Fees | 52,644 | 115,000 | 120,000 |
| Expansion Tap Fees | 20,324 | 10,000 | 7,500 |
| Capital Recovery Fees | 95,982 | 225,000 | 300,000 |
| Bad Check Fees | 5,640 | 6,000 | 5,700 |
| Penalties | 137,096 | 140,000 | 140,000 |
| Sewer Waste Disposal Fee | - | - | 10,000 |
| Investment Income | 17,583 | 10,000 | 10,000 |
| Other Income | 1,835,947 | 747,398 | 2,376,000 |
| **Total Revenues** | 7,004,859 | 6,051,898 | 7,793,700 |
| **Expenses** | | | |
| Personal Services | 1,871,724 | 1,676,698 | 1,671,548 |
| Purchased/Contracted Services | 509,375 | 483,787 | 494,389 |
| Supplies | 703,596 | 705,493 | 725,038 |
| Other Costs | 200,000 | 200,000 | 200,000 |
| Debt Service | 514,612 | 1,982,265 | 1,596,308 |
| Depreciation and Amortization | 1,522,399 | - | - |
| Other Financing Uses | 177 | - | - |
| **Subtotal Expenses** | 5,321,883 | 5,048,243 | 4,687,283 |
| **Capital Outlays** | - | 666,838 | 2,421,000 |
| **Total Expenses** | 5,321,883 | 5,715,081 | 7,108,283 |
| **Total Revenues Over (Under) Expenses:** | $ 1,682,976 | $ 336,817 | $ 685,417 |
| Retained Earnings at Beginning of Year | $ 15,069,934 | $ 16,752,910 | $ 17,089,727 * |
| Retained Earnings at End of Year | $ 16,752,910 | $ 17,089,727 * | $ 17,775,144 * |
| **FTE Positions** | **37.4** | **36** | **35.37** |

**Estimated Non-GAAP Basis*

## Water & Sewer Fund

Budget Summary
By Department

| | FY14/15 Total | Administration | Information Technology | Finance | Fleet | Operations |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Water Charges | $ 2,650,000 | | | | | |
| Sewerage Charges | 2,100,000 | | | | | |
| Transfer Fees | 4,500 | | | | | |
| Reconnection Fees | 70,000 | | | | | |
| Waste Water Tap Fees | 120,000 | | | | | |
| Expansion Tap Fees | 7,500 | | | | | |
| Capital Recovery Fees | 300,000 | | | | | |
| Bad Check Fees | 5,700 | | | | | |
| Penalties | 140,000 | | | | | |
| Sewer Waste Disposal Fee | 10,000 | | | | | |
| Investment Income | 10,000 | | | | | |
| Other Income | 2,376,000 | | | | | |
| **Total Revenues** | 7,793,700 | | | | | |
| **Expenses** | | | | | | |
| Personal Services | 1,671,548 | 178,114 | 17,331 | 149,246 | 81,528 | 1,245,329 |
| Purchased/Contracted Services | 494,389 | 91,487 | 4,755 | 11,638 | 5,929 | 380,580 |
| Supplies | 725,038 | 41,200 | 630 | 4,100 | 10,058 | 669,050 |
| Other Costs | 200,000 | 200,000 | - | - | - | - |
| Debt Service | 1,596,308 | - | - | - | - | 1,596,308 |
| Other Financing Uses | - | - | - | - | - | - |
| **Subtotal Expenses** | 4,687,283 | 510,801 | 22,716 | 164,984 | 97,515 | 3,891,267 |
| **Capital Outlays** | 2,421,000 | 4,000 | - | 3,500 | 3,500 | 2,410,000 |
| **Total Expenses** | $ 7,108,283 | $ 514,801 | $ 22,716 | $ 168,484 | $ 101,015 | $ 6,301,267 |
| **Total Revenues Over (Under) Expenses:** | $ 685,417 | | | | | |
| % of Budget Total | 100.0% | 7.2% | 0.3% | 2.4% | 1.4% | 88.6% |
| **FTE Positions** | **35.4** | **4.2** | **0.3** | **3.5** | **1.4** | **26.0** |

# Administration Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 264,551 | $ 180,957 | $ 178,114 |
| Purchased/Contracted Services | 121,616 | 96,675 | 91,487 |
| Supplies | 42,667 | 40,300 | 41,200 |
| Other Costs | 200,000 | 200,000 | 200,000 |
| Other Financing Uses | - | - | - |
| **Subtotal** | 628,834 | 517,932 | 510,801 |
| **Capital Outlays** | | 24,000 | 4,000 |
| **Total** | $ 628,834 | $ 541,932 | $ 514,801 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

## FTE Summary

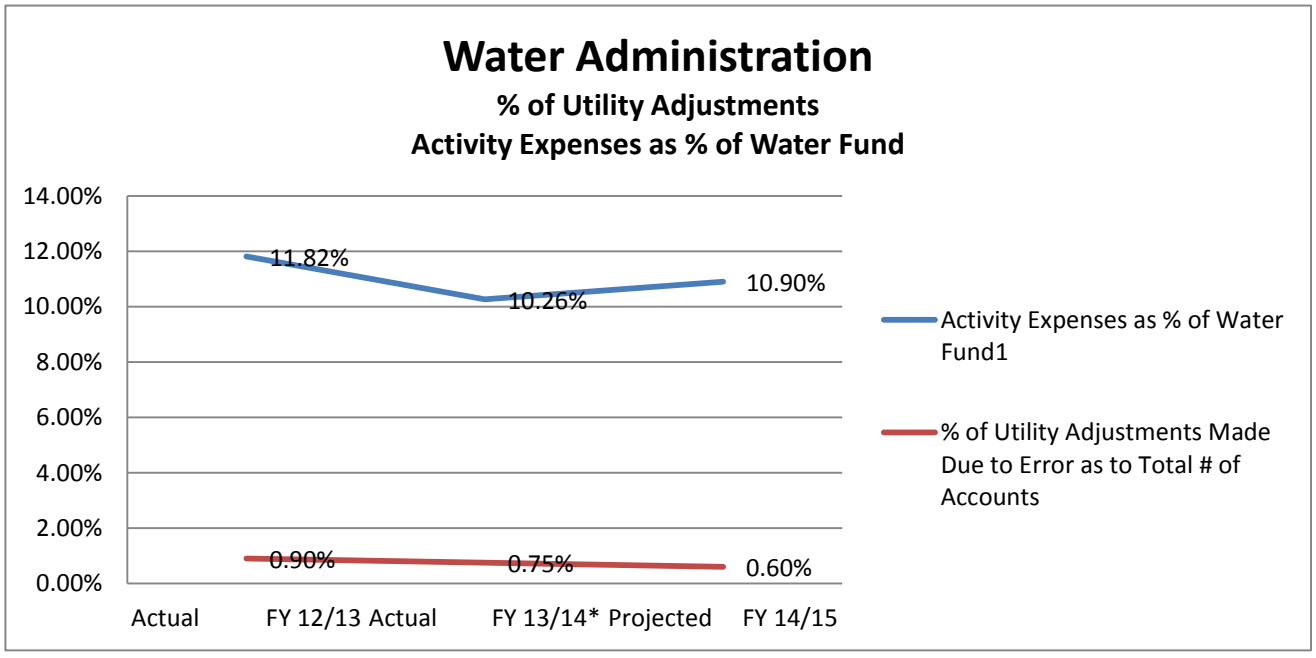
| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| City Manager* | 0.2 | 0.2 | 0.2 |
| Deputy City Manager* | 0.2 | 0.2 | - |
| Human Resource Manager* | 0.2 | 0.2 | - |
| Meter Technician | 4.0 | 4.0 | 4.0 |
| **FTE Positions** | **4.6** | **4.6** | **4.2** |

*The positions indicated with an * are budgeted 80% in the GF/Administration and 20% in the WF/Administration.*

# Water Administration Department

Performance Measures

| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Utility Bills Generated | 84,810 | 85,671 | 86,100 |
| | Utility Bills Mailed in September | 7,102 | 7,190 | 7,200 |
| | Accounts Disconnected for Non-Payment | 2,497 | 2,692 | 2,716 |
| | Accounts Sent to Collection Agency | 330 | 335 | 332 |
| Efficiency & Effectiveness | % of Utility Adjustments Made Due to Error as to Total # of Accounts | 0.90% | 0.75% | 0.60% |
| | Annual # of Utility Rereads | 162 | 153 | 145 |
| | Monthly Meter Reads per Reader | 1,912 | 1,993 | 2,013 |
| | % of Accounts Restored to Good Standing After Being Disconnected for Non-Payment | 88% | 90% | 90% |
| | Activity Expenses as % of Water Fund[1] | 11.82% | 10.26% | 10.90% |




**Includes Estimated Figures for September.*

# Information Technology Department

*Established 2006*

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 96,493 | $ 17,209 | $ 17,331 |
| Purchased/Contracted Services | 31,483 | 4,900 | 4,755 |
| Supplies | 11,299 | 2,520 | 630 |
| **Subtotal** | 139,275 | 24,629 | 22,716 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 139,275 | $ 24,629 | $ 22,716 |

*Note: IT Department was created in FY 05/06.*

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Director | 0.1 | 0.1 | 0.1 |
| Asst Director | 0.1 | 0.1 | 0.1 |
| Computer Support | 0.1 | 0.1 | 0.1 |
| **FTE Positions** | **0.3** | **0.3** | **0.3** |

*Note: All positions are budgeted 90% in the GF/IT Department and 10% in the WF/IT Department.*

# Finance Department

*Established 1996*

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 245,839 | $ 174,660 | $ 149,246 |
| Purchased/Contracted Services | 7,545 | 8,482 | 11,638 |
| Supplies | 6,164 | 5,685 | 4,100 |
| **Subtotal** | 259,548 | 188,827 | 164,984 |
| **Capital Outlays** | - | - | 3,500 |
| **Total** | $ 259,548 | $ 188,827 | $ 168,484 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Director | 0.5 | 0.35 | 0.35 |
| Assistant Director | 0.5 | 0.35 | - |
| Bookeeper | 0.5 | 0.35 | 0.35 |
| Purchasing Agent | 0.5 | 0.35 | 0.35 |
| Accounting Technician | 2.5 | 1.05 | 1.05 |
| Accounting Clerk | 1.0 | 0.35 | 0.35 |
| Customer Service Rep | 1.0 | 1.05 | 1.05 |
| **FTE Positions** | **6.50** | **3.85** | **3.50** |

*Note: All positions are budgeted 65% in the GF/Finance Department and 35% in the WF/Finance Department.*

# Fleet Services Department

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 34,997 | $ 80,257 | $ 81,528 |
| Purchased/Contracted Services | 709 | 4,025 | 5,929 |
| Supplies | 1,338 | 5,438 | 10,058 |
| Other Financing Uses | - | - | - |
| **Subtotal** | 37,044 | 89,720 | 97,515 |
| **Capital Outlays** | - | - | 3,500 |
| **Total** | $ 37,044 | $ 89,720 | $ 101,015 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Fleet Services Director | 0.25 | 0.25 | 0.25 |
| Executive Assistant | 0.25 | 0.25 | - |
| Inventory Clerk | - | - | 0.25 |
| Mechanic | 0.75 | 0.75 | 0.87 |
| **FTE Positions** | **1.25** | **1.25** | **1.37** |

*Note: All positions are budgeted 75% in the GF/Fleet Services and 25% in the WF/Fleet Services.*

# Operations Department

*Established 1939*

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 1,229,844 | $ 1,223,615 | $ 1,245,329 |
| Purchased/Contracted Services | 348,022 | 369,705 | 380,580 |
| Supplies | 642,128 | 651,550 | 669,050 |
| Depreciation and Amortization | 1,522,399 | - | - |
| Capital Recovery Reserve | - | - | - |
| Debt Service | 514,612 | 1,982,265 | 1,596,308 |
| Other Financing Uses | 177 | - | - |
| **Subtotal** | 4,257,182 | 4,227,135 | 3,891,267 |
| **Capital Outlays** | - | 642,838 | 2,410,000 |
| **Total** | $ 4,257,182 | $ 4,869,973 | $ 6,301,267 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

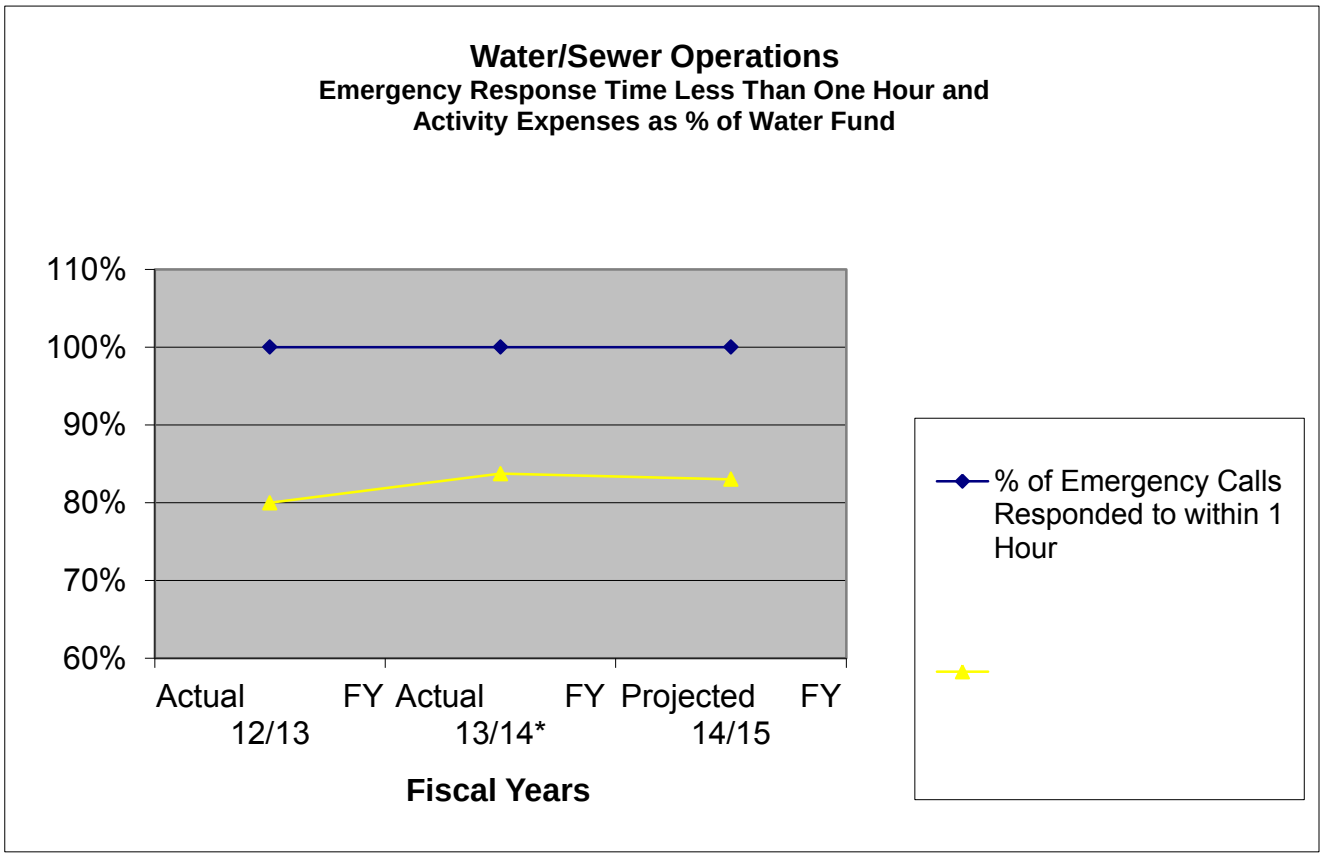
## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Director | 1.0 | 1.0 | 0.5 |
| Asst Director | 1.0 | 1.0 | 0.5 |
| Water Plant Superintendent | 1.0 | 1.0 | 1.0 |
| WWTP Superintendent | 1.0 | 1.0 | 1.0 |
| Plant Operator | 3.0 | 3.0 | 4.0 |
| Utilty Line Technician | 8.0 | 7.0 | 6.0 |
| Administrative Assistant | 1.0 | 1.0 | 1.0 |
| Crew Foreman | 2.0 | 2.0 | 1.0 |
| Lab Technician | 1.0 | 1.0 | 1.0 |
| Electrician | 1.0 | 1.0 | 1.0 |
| Heavy Equipment Operator | 1.0 | 1.0 | - |
| Equipment Operator | - | - | 2.0 |
| Maintenance Technician | 2.0 | 3.0 | 4.0 |
| Crew Worker | 3.0 | 3.0 | 3.0 |
| **FTE Positions** | **26.0** | **26.0** | **26.0** |

# Water/Sewer Operations Department

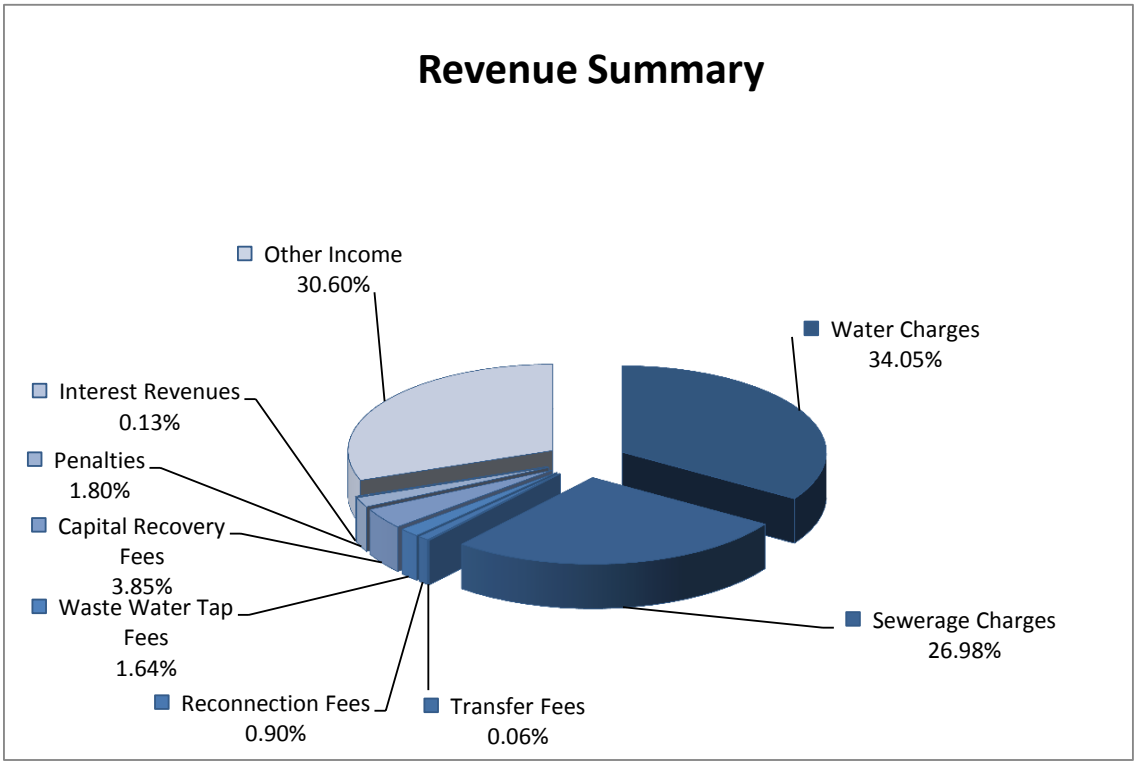
Performance Measures

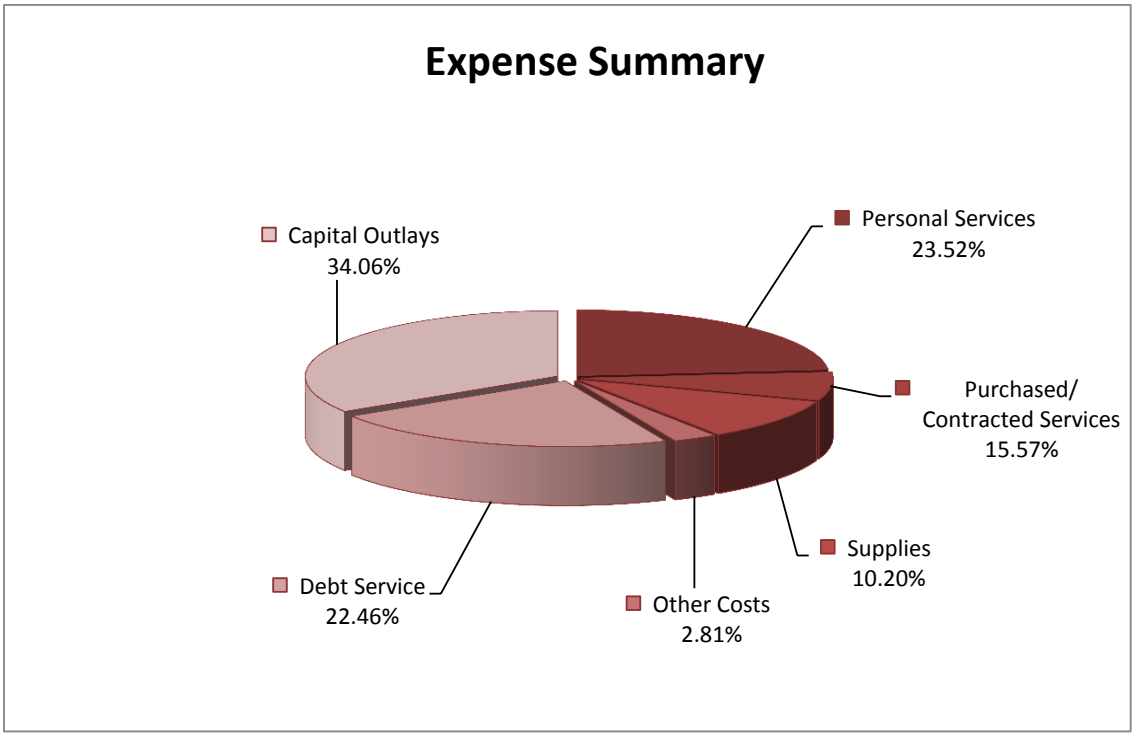
| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | Citizen Inquiries/Service Requests Responded To | 1706 | 1494 | 1643 |
| | Sludge Processed (Tons) | 1,298.83 | 1,423.84 | 1,400 |
| | Water Meters Installed-Residential/ Commercial | 20 | 59 | 65 |
| | Water Samples Tested | 240 | 240 | 240 |
| | Water Taps Installed- Residential/ Commercial | 6 | 7 | 9 |
| Efficiency & Effectiveness | % of Emergency Calls Responded to within 1 Hour | 100% | 100% | 100% |
| | % of Water Samples Meeting Federal/ State Standards | 100% | 100% | 100% |
| | Avg Time to Complete Emergency Main Repairs (Hours) | 2.5 | 2.5 | 2.5 |
| | Activity Expenses as % of Water Fund[1] | 79.99% | 83.73% | 83.02% |




**Includes Estimated Figures for September.*

# Water & Sewer Fund



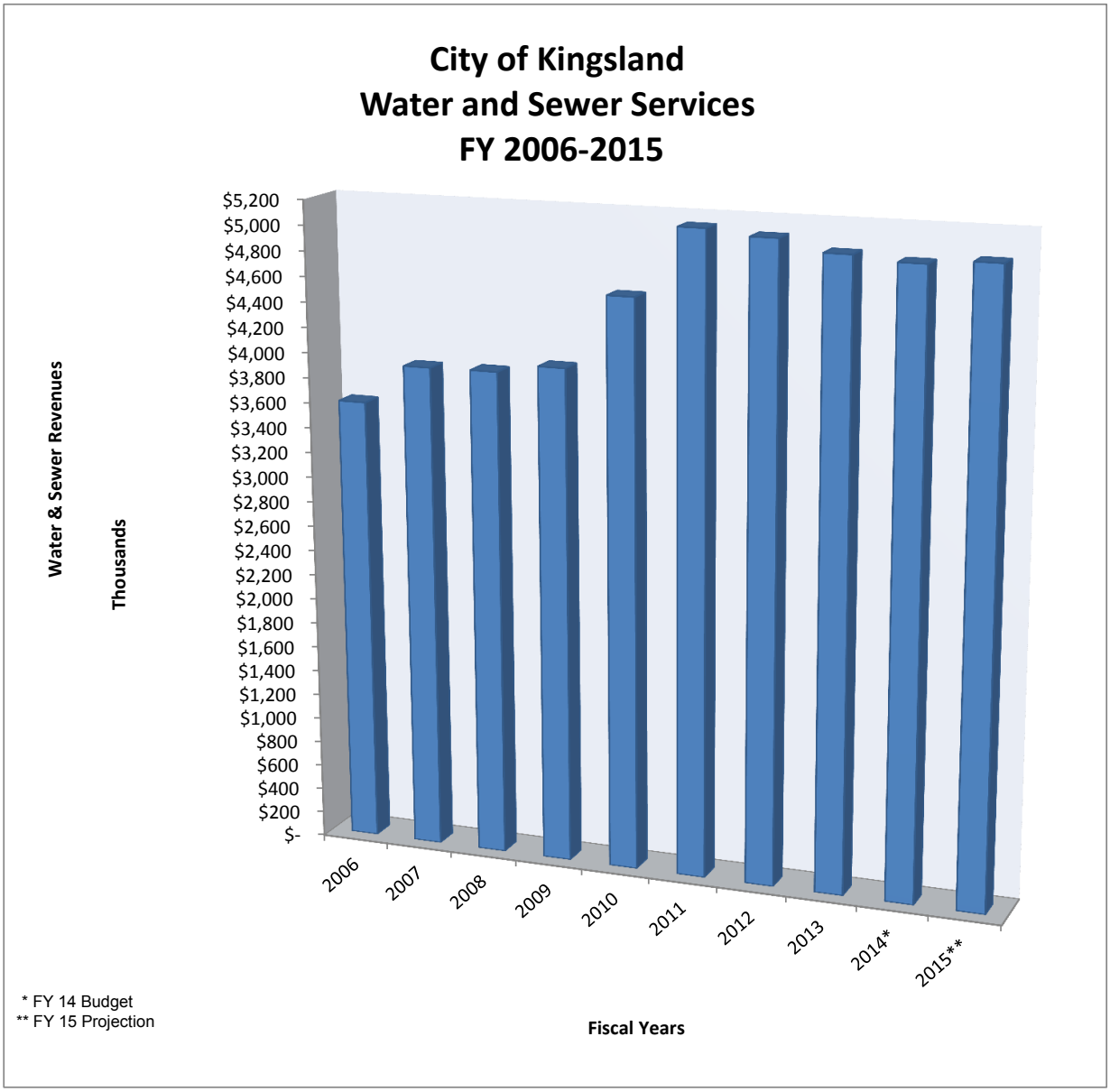



# Water & Sewer Fund

Major Revenue Sources

## Water and Sewer Revenues

Water and Sewer charges comprise 61.03% of the total revenues. The City billed a total of 7,190 users for these services in September 2014. The City has experienced tremendous growth over the past years but economic conditions have slowed the growth. There is evidence that the local housing market may be increasing. The City issued 62 building permits in the past year, which required new tap fees.

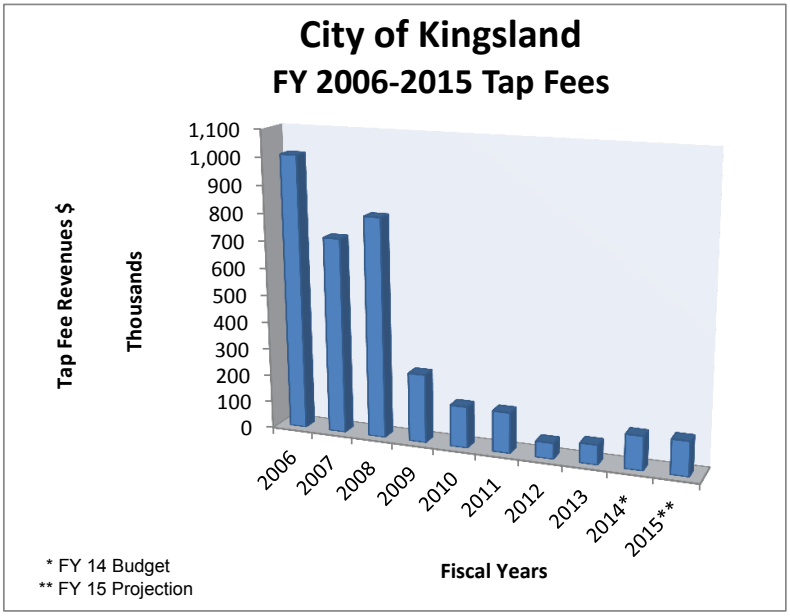


# Water & Sewer Fund

Major Revenue Sources

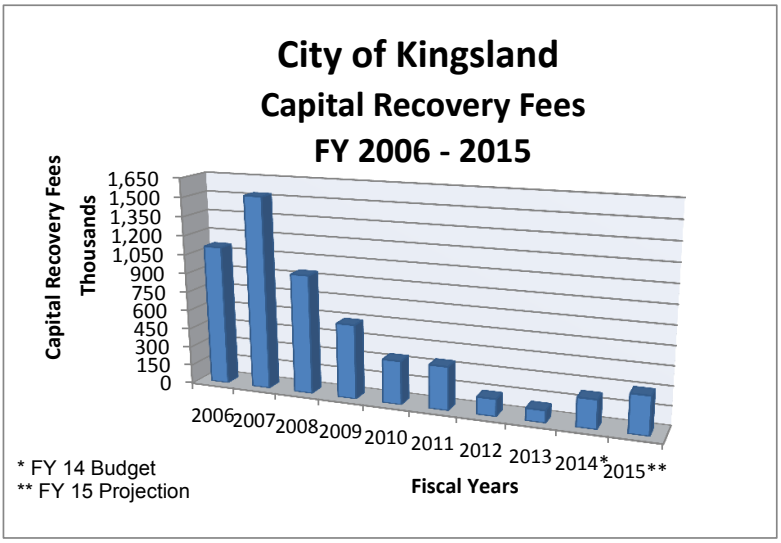
## Tap Fees

This revenue source is included as operating income due to the determination of the City in prior years that the cost of providing the taps are equal to the fees charged. These fees are difficult to determine; however, the City has used a conservative approach. As the housing market has declined, so have tap fees. Although there are signs of improvement, a cautious amount was used for this years budget.




## Capital Recovery Fees

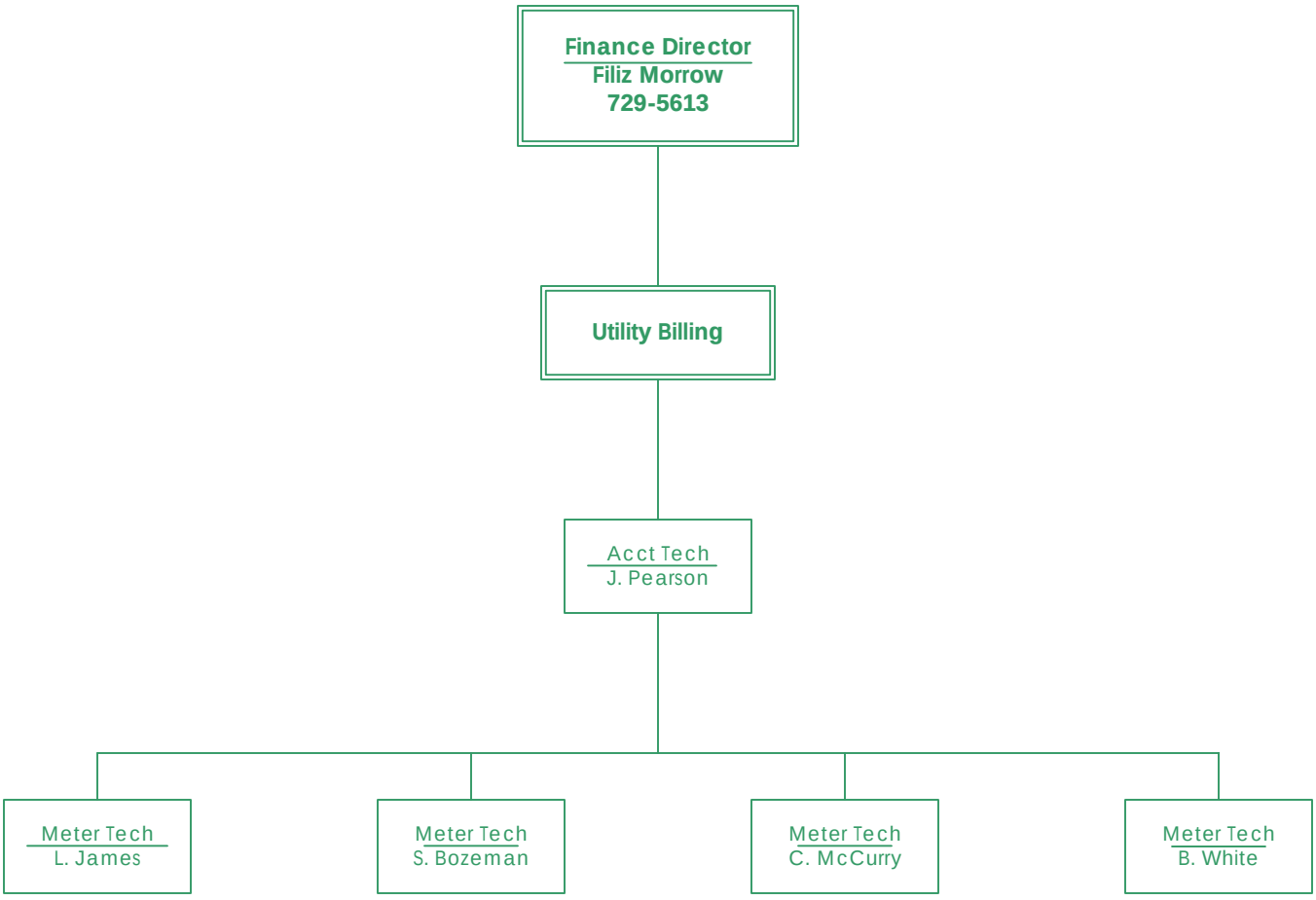
This revenue source was implemented in FY 2005 in order for the future growth of the City to pay its share of present and future needs for water and sewer capacity. These revenues are reserved to ensure there will be sufficient capacity available to service the needs of the citizens associated with the growth of the City. As with the tap fees, a cautious amount was budgeted for the current year.




## Interest Income

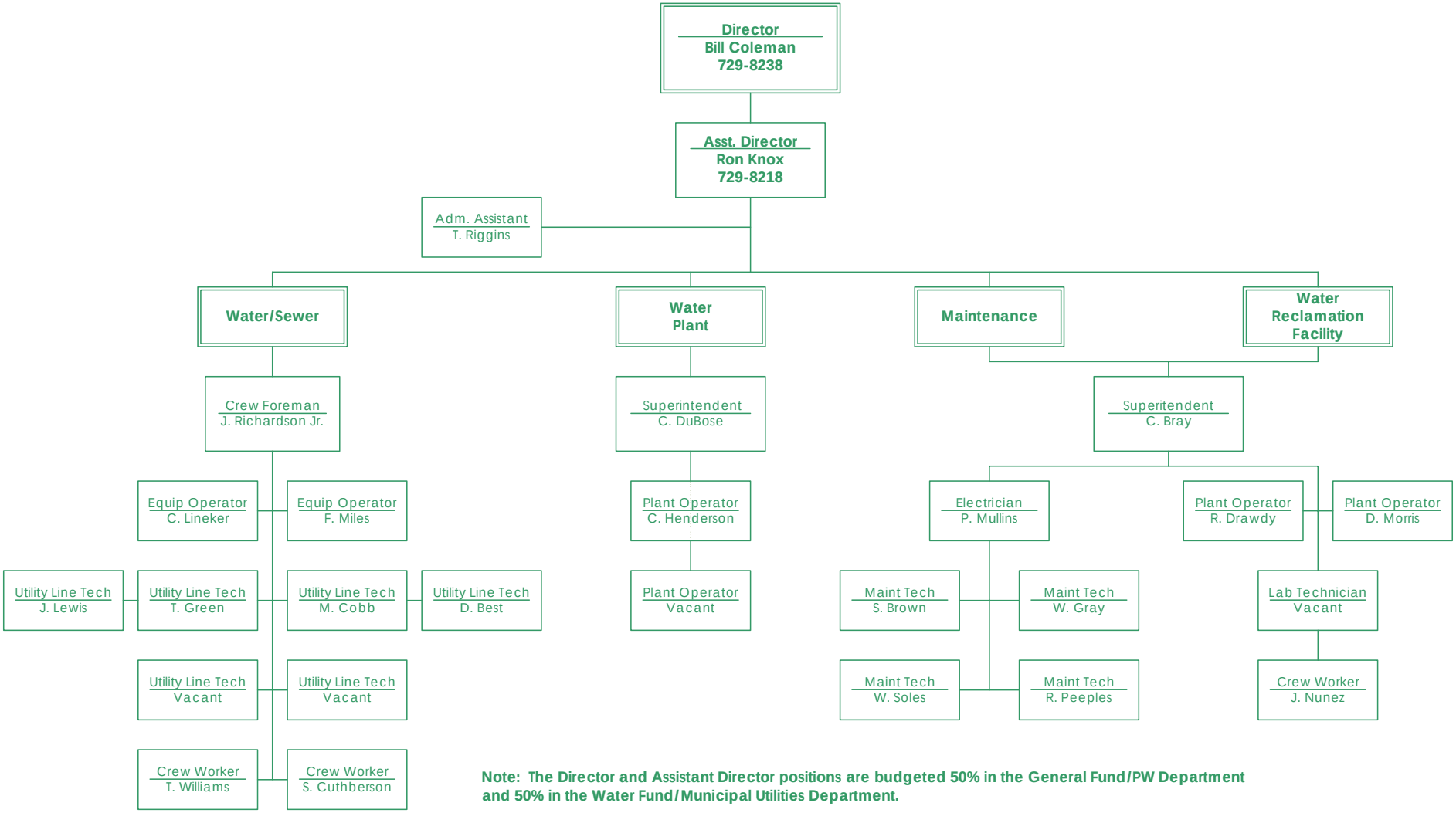
The majority of interest is earned on the funds sinking funds. All investments are in the form of Certificates of Deposit and all checking accounts are interest bearing with fluctuating interest rates. The amount budgeted for the coming year was estimated at approximately the same amount as the prior year amount.

# Water Administration




**NOTE: The Finance Director and Accounting Tech are budgeted 65% in the General Fund/Finance Department and 35% in the Water Fund/Finance Department.**

# Municipal Utilities Department




**Note: The Director and Assistant Director positions are budgeted 50% in the General Fund/PW Department and 50% in the Water Fund/Municipal Utilities Department.**

# Solid Waste Fund
# Established 1969

## Overview

The Solid Waste Fund finances and accounts for the cost of providing residential and commercial refuse service. This fund consists of one department:, Operations.

All solid waste containers are inventoried, distributed, and tracked through this department. The meter reading crew delivers trash containers to new customers. They pick up containers as customer accounts are closed due to relocation or for non-payment. The sanitation crew repairs or replaces containers as needed per work orders generated. Also, yard waste collection service is provided on an "as needed" basis per customer requests. However, the main duty of this department is weekly door to door refuse collection service for residential and commercial customers. This fund is budgeted on the cash basis.

The overall responsibility for this department rests with the Public Works Superintendent.

**IN ORDER TO MEET OVERALL LONG TERM ECONOMIC AND CULTURAL GOALS, THE OPERATIONS DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS**

| FY 2013/2014 Department Goals | FY 2013/2014 Status & Accomplishments... | FY 2014/2015 Department Goals |
|---|---|---|
| Increase Solid Waste ordinance enforcement. | This is an ongoing goal. | Continue to monitor illegal dump sites and enforce solid waste ordinance. |
| Continue to hand out Rules and Regulations pamphlet to all residents to keep them informed. | This is an ongoing goal. | Continue to hand out Rules and Regulations pamphlet to all residents to keep them informed. |
| Fund and purchase Baler and flatbed truck for recycling program. | Purchased a refurbished baler and reduced landfill fees by $2.50 per ton. | Purchase recycling bins to establish a 2nd drop off location at East Kingsland for recycling materials. |
| Continue to take efforts to retain quality employees and reduce turn-over rate. | This is an ongoing goal. | Continue to take efforts to retain quality employees and reduce turn-over rate. |
| Continue to monitor illegal dumping and enforce laws against illegal dumping. Purchase a camera for illegal dump sites. | This is an ongoing goal. Installed new GPS units in trucks. | Continue to monitor illegal dumping and enforce laws against illegal dumping. Purchase a camera for illegal dump sites. |

| IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING OPERATING BUDGET POLICIES, THE OPERATIONS DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS | | |
|---|---|---|
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Continue to check and verify customer accounts to prevent theft of services. Review Solid Waste ordinance. | This is an ongoing goal. | Continue to check and verify customer accounts to prevent theft of services. Review Solid Waste ordinance. |
| Review rates with Finance Department. | This is an ongoing goal. Current revenues sustain expenses, no rate increase was needed. | Review rates with Finance Department. |
| **IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING CAPITAL BUDGETING POLICIES, THE OPERATIONS DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS** | | |
| **FY 2013/2014 Department Goals** | **FY 2013/2014 Status & Accomplishments...** | **FY 2014/2015 Department Goals** |
| Purchase a garbage truck to replace aging fleet. | Purchased a garbage truck. | Purchase a limb wagon to replace aging fleet. Reskin old garbage truck. |

## Capital Outlay Overview

For this budget year this department had the following capital outlay:

- (1) Limb wagon, $140,000
- (1) Reskin Garbage truck, $15,000

## Revenue Summary

Revenues decreased by 7.09% or $81,895 resulting in a contingency of $104,191. Overall decrease is due to capital lease revenue decreasing from prior year offset by an increase in contract services. This budget does not reflect a rate increase in user fees at this time.

## Expense Summary

Overall expenses decreased by 7.37% or $77,099. Overall decrease is in landfill fees, supplies, and capital outlay offset by an increase in debt service for prior year's garbage truck purchase.

# Solid Waste Fund

## Budget Summary

| | Actual FY 12/13 | Budget FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Revenues** | | | |
| Charges for Services | $ 888,949 | $ 888,000 | $ 900,500 |
| Investment Income | 104 | 80 | 75 |
| Other Income | - | 267,390 | 153,000 |
| Intergovernmental | - | - | 20,000 |
| **Total Revenues** | 889,053 | 1,155,470 | 1,073,575 |
| **Expenses** | | | |
| Personal Services | 321,343 | 327,518 | 328,372 |
| Purchased/Contracted Services | 202,749 | 187,760 | 175,881 |
| Supplies | 198,538 | 211,790 | 198,700 |
| Depreciation and Amortization | 101,454 | - | - |
| Debt Service | 4,427 | 68,215 | 111,431 |
| **Capital Outlays** | - | 251,200 | 155,000 |
| **Total Expenses** | 828,511 | 1,046,483 | 969,384 |
| **Total Revenues Over (Under) Expenditures:** | $ 60,542 | $ 108,987 | $ 104,191 |
| Fund Balance at Beginning of Year | $ 615,999 | $ 676,541 | $ 785,528 |
| Fund Balance at End of Year | $ 676,541 | $ 785,528 * | $ 889,719 |

*Note: FY13/14 and FY14/15 are estimated Non-GAAP Basis.*

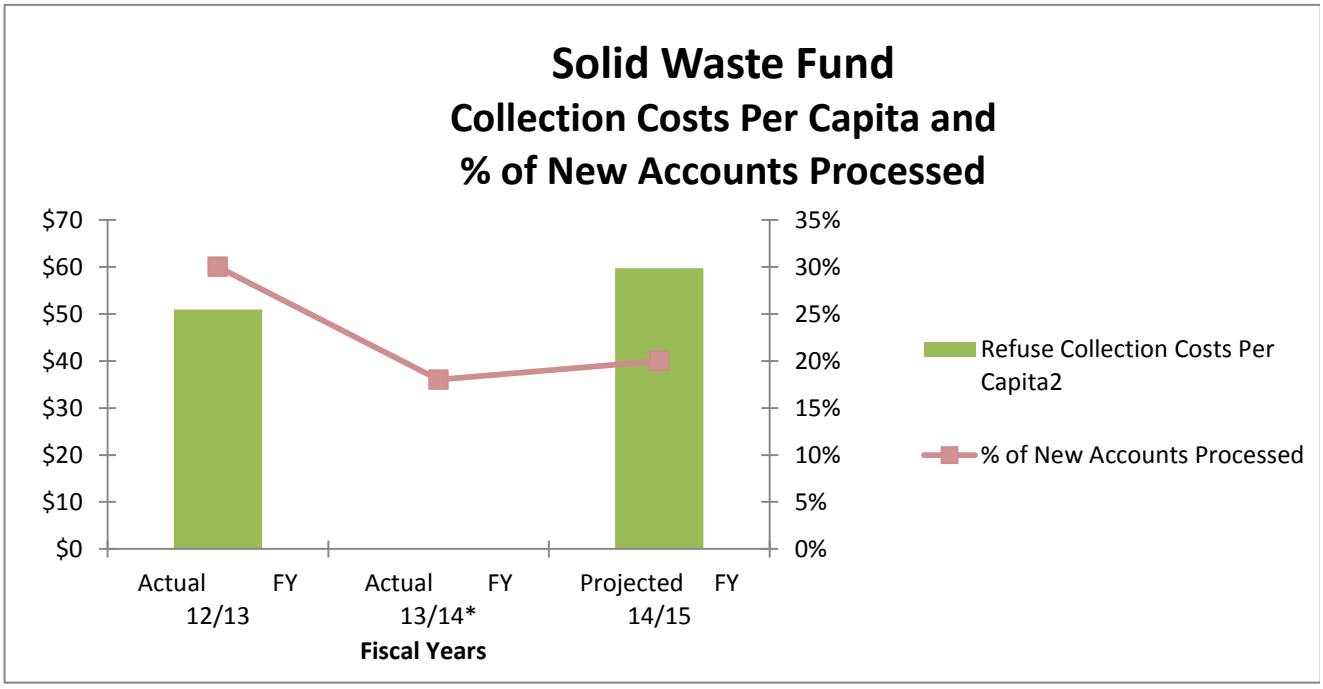
## FTE Summary

| | Actual FY 12/13 | Actual FY 13/14 | Approved FY 14/15 |
|---|---|---|---|
| **Position** | | | |
| Crew Foreman | 1.0 | 1.0 | 1.0 |
| Crew Leader | 1.0 | 1.0 | 1.0 |
| Heavy Equipment Operator | 4.0 | 3.0 | 3.0 |
| Equipment Operator | 2.0 | 3.0 | 3.0 |
| **FTE Positions** | **8.0** | **8.0** | **8.0** |

# Solid Waste Operations Department

Performance Measures

| | Performance Indicators | Actual FY 12/13 | Actual FY 13/14* | Projected FY 14/15 |
|---|---|---|---|---|
| Output | # of Solid Waste Customers in September | 5,446 | 5,429 | 5,440 |
| | White Goods Picked Up (Tons) | 588.47 | 622.94 | 654.09 |
| | Regular Garbage Processed (Tons) | 5,477.49 | 5,391.07 | 5,660.62 |
| | Lumber/Industrial Processed (Tons) | 0.00 | 0.00 | 0.00 |
| | Littering Complaints Received | 0 | 0 | 0 |
| | Illegal Dumping Complaints Received | 12 | 6 | 8 |
| Efficiency & Effectiveness | % of New Accounts Processed | 30% | 18% | 20% |
| | # of New Accounts Processed | 1614 | 1251 | 1300 |
| | Refuse Collection Costs Per Capita[2] | $51 | $0 | $60 |
| | Illegal Dumping Complaints Resulting in Citation | 0 | 0 | 0 |
| | Activity Expenses as % of Solid Waste Fund[1] | 100.00% | 100.00% | 100.00% |




**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 12/13, Actual for FY 13/14 with September estimated and projected for FY 14/15. Other Financing Sources/Uses are excluded.

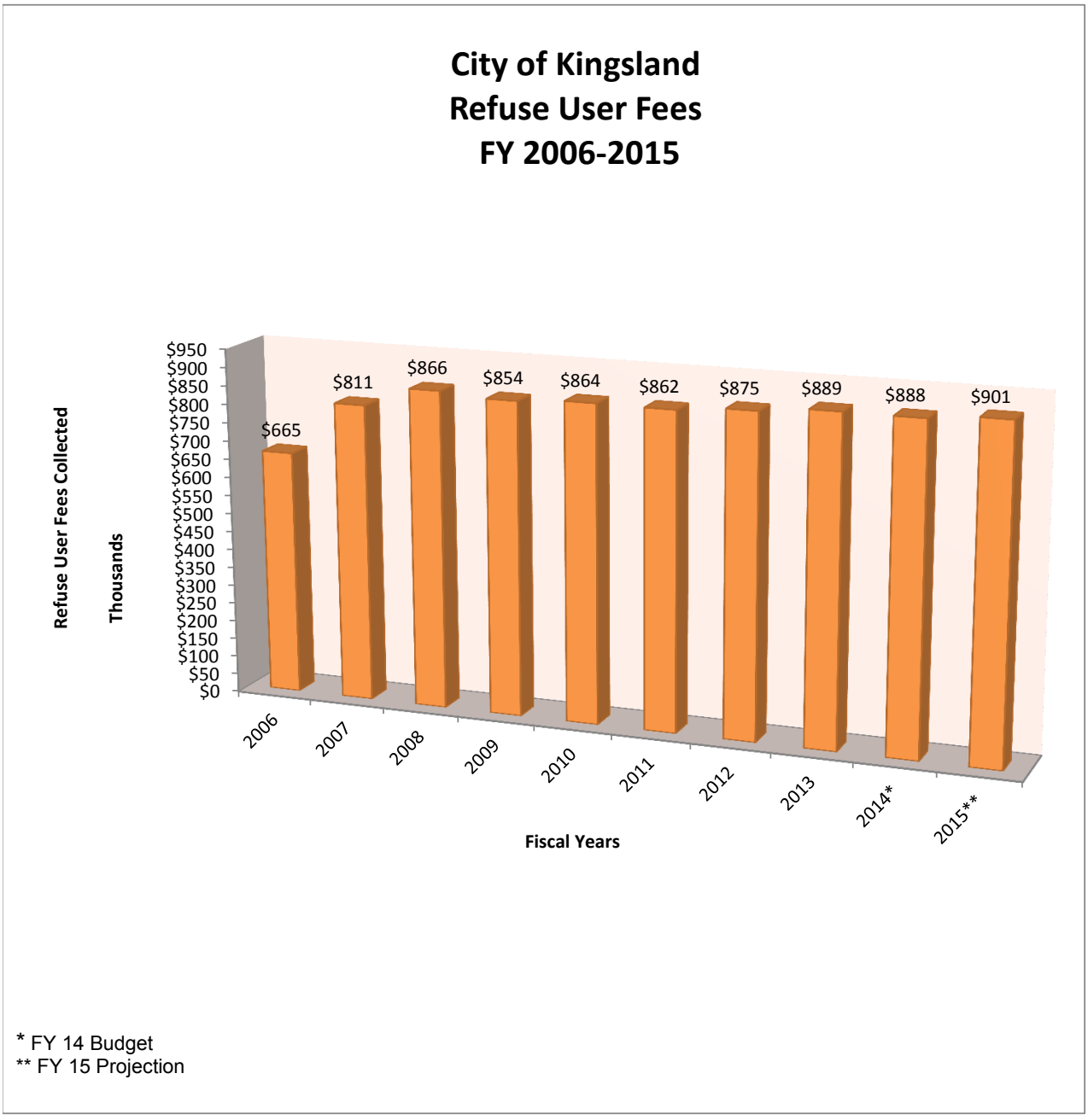
[2] Based on estimated population of 16,277 and 16,240. Amount is based on actual FY 12/13 and FY 13/14 and projected 14/15. Capital Outlays are excluded.

# Solid Waste Fund

Major Revenue Sources

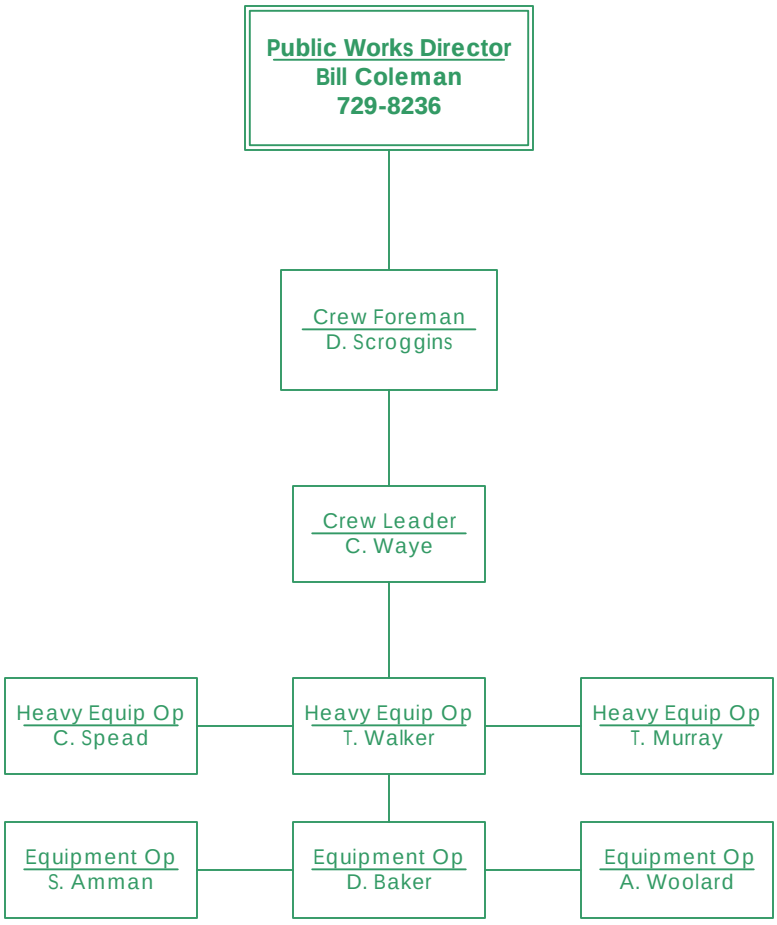
## Refuse User Fees

There were 5,450 solid waste customers as of Septemeber 30, 2014. The large increase in revenues for FY 2007 is attributed to a 14% increase in user fees.




* FY 14 Budget
** FY 15 Projection

# Sanitation Department




**NOTE: The Public Works Director is budgeted 50% the General Fund/PW Department & 50% in the Water Fund/Municipal Utilities Department .**

# Capital Outlay Summary

## Introduction

This section summarizes the capital outlay requests of all departments and funds. Also, capital projects are discussed here along with the City's Short-term Work Program. Total City-wide capital outlays; including SPLOST projects, for this year are $4,559,728. This section is provided to give the reader an overview of the current year equipment (capital outlay) requests and projects.

## Capital Outlays

Capital outlays are expenditures that result in the acquisition or addition of fixed assets. Generally, three criteria are used as the basis of classifying expenditures as fixed assets. These are the cost threshold and useful life of the item. Capital outlays should generally cost $3,000 or more and last more than 2 years. Normally, all outlays financed by long term debt will be included.

## Examples of Capital Outlays are:

1. Purchase, construction, or renovation of buildings,

2. Acquisition of land, and

3. Any item that lasts over 2 years and cost over $5,000 for governmental funds and over $3,000 for Enterprise Funds, including furniture and fixtures, vehicles, heavy equipment, and machinery, etc.

Following is a listing of this year's capital outlay requests with a rating depicting whether the current year or future budgets are affected by the outlay. Depreciation and replacement costs are not considered when determining the effect on future budgets.

*(The remainder of this page intentionally left blank.)*

## City-Wide

## Capital Outlays, Capital Projects, & SPLOST Projects Budget

| Rate Code | Capital Outlay | Description | Acquisition Cost | Affecting Current Budget* | Affecting Future Budgets* |
|---|---|---|---|---|---|
| **General Fund** | | | | | |
| ***Finance Department*** | | | | | |
| C | Equipment | Multi-function copier | $6,500 | $6,500 | 0 |
| | | ***Subtotal Finance Department*** | **6,500** | **6,500** | **0** |
| ***Police Department*** | | | | | |
| CF2 | Vehicles | (5) fully equipped patrol vehicles | $199,648 | $17,497 | $192,466 |
| | | ***Subtotal Police Department*** | **199,648** | **17,497** | **192,466** |
| ***Fire Department*** | | | | | |
| C | Equipment | Bunker gear | $10,000 | $10,000 | 0 |
| C | Equipment | Fire equipment | $10,000 | $10,000 | 0 |
| C | Site Improvement | Replace roof- fire station#3 | $40,000 | $40,000 | |
| | | ***Subtotal Fire Department*** | **60,000** | **60,000** | **0** |
| ***Economic Development (Downtown Development) Department*** | | | | | |
| C | Furniture/Fixture | Outdoor Christmas tree | $5,130 | $5,130 | 0 |
| | | ***Subtotal Economic Development Department*** | **5,130** | **5,130** | **0** |
| ***Fleet Department*** | | | | | |
| C | Equipment | HD Transmission refill | $4,500 | $4,500 | 0 |
| C | Equipment | HD Truck scanner-Pro Link | $6,000 | $6,000 | |
| | | ***Subtotal Fleet Department*** | **10,500** | **10,500** | **0** |
| | | ***Total General Fund*** *(*not included in total, SPLOST funded)* | **281,778** | **99,627** | **192,466** |
| **Water & Sewer Fund** | | | | | |
| ***Administration Department*** | | | | | |
| C | Equipment | Meter reader wand | $4,000 | $4,000 | 0 |
| | | ***Subtotal Administration Department*** | **4,000** | **4,000** | **0** |
| ***Finance Department*** | | | | | |
| C | Equipment | Multi-function copier | $3,500 | $3,500 | 0 |
| | | ***Subtotal Finance Department*** | **3,500** | **3,500** | **0** |
| ***Fleet Department*** | | | | | |
| C | Equipment | HD Transmission refill | $1,500 | $1,500 | 0 |
| C | Equipment | HD Truck scanner-Pro Link | $2,000 | $2,000 | |
| | | ***Subtotal Fleet Department*** | **3,500** | **3,500** | **0** |
| ***Operation Department*** | | | | | |
| C | Vehicle | (1) 4x4 Pick-up truck | $25,000 | $25,000 | 0 |
| C | Vehicle | (1) One ton truck chassis | $35,000 | $35,000 | 0 |
| | | ***Subtotal Operations Department*** | **60,000** | **60,000** | **0** |
| | | ***Total Water & Sewer Fund*** | **71,000** | **71,000** | **0** |
| **Solid Waste Fund** | | | | | |
| ***Operation Department*** | | | | | |
| CF2 | Machinery/Equip | Limb Wagon | $140,000 | $12,269 | $134,964 |

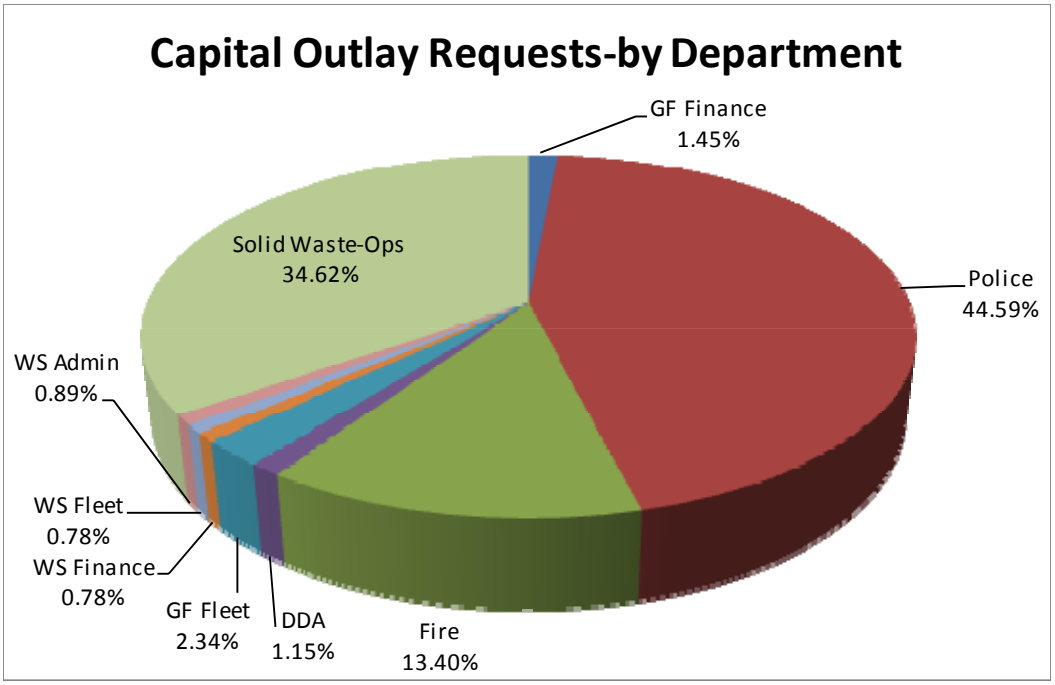
| | | | | | |
|---|---|---|---|---|---|
| C | Vehicles | Reskin garbage truck | $15,000 | $15,000 | 0 |
| | | ***Total Solid Waste Fund*** | **155,000** | **27,269** | **134,964** |
| | | **Grand Total All Funds** | **507,778** | **197,896** | **327,430** |
| | | | | | |
| **SPLOST Funds** | | | | | |
| | | **Total SPLOST (VI) Projects** ***(see detail next 2 pgs)*** | **$1,453,950** | **$1,453,950** | **$0** |
| | | **Total SPLOST (VII) Projects** ***(see detail next 2 pgs)*** | **$2,598,000** | **$2,598,000** | **$0** |
| | | **Total City-Wide Capital Outlays & SPLOST Budget** | **$4,559,728** | **$4,249,846** | **$327,430** |
| **Note: Amounts affecting current & future budgets reflect principal & interest payments for financed items.** | | | | | |

**Rate code Descriptions**

**C**= Current year budget funds will be used entirely to fund the project/purchase with no effect on future budgets.
**CF1**= Current year budget funds will be used entirely and future budgets will be minimally affected by less than $10,000 per budget year.
**CF2**= Current year budget funds will be used entirely and future budgets will be affected by more than $10,000 per budget year.
**F1**= Future operating budgets will be minimally affected by less than $10,000 per budget year and current will not be affected. For example, an annual lease payment is deferred to future years.
**F2**= Future budgets will be affected by more than $10,000 per budget year and current will not be affected.

All of the capital outlay requests with a rate code of "C" are budgeted with current year funds only and without affecting future budgets. All of the capital outlay requests with rate code of "CF1" and "CF2" will affect future budgets by the remaining lease payments. All requested capital outlays should enhance service delivery to the citizens of Kingsland. The only effect on future budgets from the purchase of the listed equipment will be minimal operating costs.

Depicted below is a graph showing the capital outlay requests by department:




*This graph does not include Grants, Capital Projects Fund, & SPLOST Projects.*

## Capital Projects

Capital Projects are an accumulation of expenditures related to a project; such as, construction of a new park or city hall. Projects should have a definite beginning and end, should not occur annually, and should have a total cost in excess of $100,000.

## Funding of Capital Projects

Whenever possible, the users of projects or services will pay for it. If a project benefits all taxpayers, such as a police or fire station, it will be paid from general tax dollars or special purpose local option sales tax (SPLOST) which must be approved by a majority of voters through a referendum. If a project benefits certain users, such as water/sewer extensions, the project will be paid for by user fees or revenue bonds will be issued and the repayment will be made with these fees.

SPLOST VI was passed by voter referendum effective from January 1, 2008 through June 30, 2013. The state allowed the collection to begin 6 months early due to SPLOST V being maxed out. Following is a schedule depicting its proposed projects and corresponding funding amounts.

**Capital Projects Funded by SPLOST VI**

**SPLOST VI (Years: 2008 – 2013)**

| | Original SPLOST Referendum | Current Estimated SPLOST Referendum | Spent in Prior Years* | Remaining $ Project Life |
|---|---|---|---|---|
| Roads/Streets, Bridges & Drainage Projects | $3,540,000 | $4,550,000 | $4,668,058 | ($118,058) |
| Buildings | $2,700,000 | $3,100,000 | $3,077,603 | $22,397 |
| Kingsland Waterfront Park | $500,000 | $0 | $0 | $0 |
| Water/Sewer Line Extensions | $7,500,000 | $3,000,000 | $1,692,389 | $1,307,611 |
| Equipment & Technology | $560,000 | $710,387 | $696,307 | $14,080 |
| **Total SPLOST VI Fund** | **$16,800,000** | **$11,360,387** | **$10,134,357** | **$1,226,030** |

**Effective January 1, 2008.*

To prevent erosion of the City's ability to provide basic services, new programs initiated should be self-sustaining with sufficient income to offset operating expenses and program investment costs. If a program or project cannot fund the cost, it will be considered ineffective and not initiated unless it benefits the majority of taxpayers.

The City will strive to fund projects, first with developers' contributions and grants. If these are not available the City will select the most cost effective means of financing a project. These currently consist of municipal leases, revenue bonds, and state funded programs such as the State of Georgia Revolving Fund.

| Capital Projects Funded by SPLOST VII | | | |
|---|---|---|---|
| **SPLOST VI (Years: 2014 – 2020)** | | | |
| | Total SPLOST Referendum | Spent in Prior Years* | Remaining $ Project Life |
| Machinery & Equipment | $508,000 | $5,907 | $502,093 |
| Road Construction Projects | $6,900,000 | $0 | $6,900,000 |
| Re-Surfacing Projects | $700,000 | $0 | $700,000 |
| Sidewalk Projects | $100,000 | $0 | $100,000 |
| Miscellaneous Repairs & Improvements | $335,000 | $0 | $335,000 |
| Water & Sewer Projects | $8,096,629 | $0 | $8096,629 |
| **Total SPLOST VI Fund** | **$16,639,629** | **$5,907** | **$16,633,722** |

**Capital Planning Process**

The State of Georgia requires local governments to adopt a 5-year Short Term Work Program (STWP) that complies with the minimum planning standards and procedures of the Georgia Planning Act of 1989 in order to maintain their Qualified Local Government Status. The City last updated their STWP in 2013.

All departments are involved in the planning process. The STWP lists the major projects or purchases that are planned for the next five years with an estimated cost and funding source. It also specifies who is responsible for the project, i.e. city staff, developers, Department of Transportation, contractors. The City must also submit a STWP Accomplishment Report to the Department of Community Affairs. This report lists the prior five years' projects and whether they are complete, on-going, postponed, or dropped.

The STWP along with the City's strategic plan is a starting point for the yearly budget process. The strategic plan is discussed in more detail in the financial policies section.

Each department reviews both of these plans with the City Manager and determines if the projects are still valid for the coming year. Those projects and other current needs are then submitted as capital outlay requests. The Director of Finance determines if the funding is available and the list is then prioritized and/or changed by the City Manager.

### Effects on Future Budgets

The rest of the capital outlay is replacing older equipment and vehicle fleet. By replacing older equipment maintenance costs are reduced and fuel is more efficient.

*(The remainder of this page intentionally left blank.)*

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Function/Program** | **2005** | **2006** | **2007** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** | **2014** |
| Police | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Patrol units | 39 | 39 | 35 | 40 | 40 | 42 | 32 | 36 | 41 | 40 |
| Firing range | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire stations | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Fire Trucks | | | | | | | | | | |
| Engine | 4 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 |
| Ladder | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Tanker | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Rescue | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Ambulances | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Public works | | | | | | | | | | |
| Streets owned & maintained(miles)[a] | 127.69 | 131.03 | 131.03 | 131.03 | 131.03 | 131.03 | 131.03 | 131.03 | 132.41 | 134.32 |
| Service trucks | 14 | 14 | 15 | 15 | 15 | 15 | 15 | 15 | 17 | 17 |
| Tourism | | | | | | | | | | |
| Welcome Centers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| Water | | | | | | | | | | |
| Service trucks | 15 | 16 | 20 | 19 | 21 | 19 | 19 | 19 | 16 | 18 |
| Fire hydrants | 942 | 992 | 1065 | 1151 | 1333 | 1394 | 1432 | 1470 | 1482 | 1488 |
| Storage capacity (thousands of gallons)[b] | 1,250 | 1,250 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Wastewater | | | | | | | | | | |
| Treatment capacity per day (millions of gallons) | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 |
| Solid Waste | | | | | | | | | | |
| Garbage can collection trucks | 4 | 4 | 5 | 6 | 7 | 6 | 5 | 6 | 6 | 5 |
| Other collection trucks[c] | 4 | 5 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

**Sources:** Various City departments.

**Note:** No capital asset indicators are available for the general government functions.

* Information not available

[a] The City was not required to track this asset until the implementation of GASB 34 in FY 2004.

[b] Water storage is available in three city-owned water towers.

[c] Other collection trucks include limbwagons and trucks to dispose of white goods or bulky items.

# City of Kingsland 2013 – 2017
# Short-Term Work Program Update

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| **DEVELOPMENT PATTERNS** | | | | | | | | |
| Draft a small area/corridor plan for the area west of I-95 along Highway 40 toward downtown. | | X | | | | Planning & Development | Staff Time | General Fund |
| Adapt Zoning Ordinance to current opportunites/issues. | X | X | X | X | X | Planning & Development | Staff Time | General Fund |
| Encourage development in line with best practices. | X | X | X | X | X | Planning & Development | Staff Time | General Fund |
| Develop West Kingsland Drainage Plan | | | X | | | Planning & Development | Staff Time | General Fund |
| **ECONOMIC DEVELOPMENT** | | | | | | | | |
| Support the Downtown Development Association's Programs and Activities. | X | X | X | X | X | City | Staff Time | General Fund |
| Draft Economic Development implementation plan that includes a recruitment strategy that advances opportunities related to the ports and permits local small business. | X | X | X | X | X | City | Staff Time | General Fund |
| Draft a development plan for Exit 6. | X | X | X | X | X | City | Staff Time | General Fund |
| Draft a redevelopment plan for Exit 3. | X | X | X | X | X | City | Staff Time | General Fund |

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| **Economic Development continued** | | | | | | | | |
| Continue downtown revitalization activities as part of economic development efforts. | X | X | X | X | X | City | Staff Time | General Fund |
| Coordinate with and support other local development organizations such as the JDA, Camden Partnership, and St Marys. | X | X | X | X | X | City | Staff Time | General Fund |
| Economic Development Fund. | | | X | X | X | City/KDA | Variable | General Fund |
| Work with Gateway CID to develop Exit 3 attraction. | X | X | X | X | X | City/GCID | Staff Time | General Fund |
| **HOUSING** | | | | | | | | |
| Draft a small area revitalization plan for MLK Boulevard. | | | X | | | City | Staff Time | General Fund |
| Draft a small area revitalization plan for North and South Orange Avenue. | | | X | | | City | Staff Time | General Fund |
| Inventory city-owned property to identify sites appropriate for the development of workforce housing. | | | X | | | City | Staff Time | General Fund |

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| **NATURAL AND CULTURAL RESOURCES** | | | | | | | | |
| Continue the practice of encouraging developers to provide for open space in their developments that links together into a publicly accessible open space network in the PD zones. | X | X | X | X | X | City and Developers | Staff Time | General Fund |
| Apply for the National and State Register of Historic Places designation for buildings of historic significance. | | X | | | | DDA/City | Staff Time | General Fund |
| Adopt corridor overlay districts for prominent roads in the City; require the preservation of existing specimen trees in landscaped buffers. | | | | X | | City | Staff Time | General Fund |
| Adopt a tree ordinance. | | | X | | | City | Staff Time | General Fund |
| Adopt a River Corridor Protection ordinance. | | X | | | | City | Staff Time | General Fund |
| Evaluate results of historic preservation programs. | | | X | | | City | Staff Time | General Fund |
| Continue to support the annual Catfish Festival. | X | X | X | X | X | City | Staff Time | General Fund |

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| **COMMUNITY FACILITIES AND SERVICES** | | | | | | | | |
| Maintain a capital improvements plan. | X | X | X | X | X | City | Staff Time | General Fund |
| Update capital improvement projects listed in Short Term work Program. | X | | | | | City | Staff Time | General Fund |
| Maintain water and sewer master plan | X | X | X | X | X | City | Staff Time | General Fund |
| Maintain map of the water and sewer system. | X | X | X | X | X | GIS/Municipal Utilities | Staff Time | General Fund |
| Refurbish old water lines in the downtown area. | | | X | X | X | Municipal Utilities | Staff Time | Proprietary Fund |
| Replace dilapidated sanitary sewers in downtown and old city areas. | | | X | X | X | Municipal Utilities | Staff Time | Proprietary Fund |
| Participate in drafting of the Coastal Greenway Plan. | X | X | | | | City | Staff Time | General Fund |
| Develop multi-purpose facility (fire, police, administration) in West Kingsland. | | | X | | | City | Staff Time | General Fund |

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| **Community Facilities and Services continued** | | | | | | | | |
| Expand water treatment/storage facilities. | | | X | | | Municipal Utilities | Staff Time | General Fund |
| Continue to upgrade lift stations. | X | X | X | X | X | Municipal Utilities | Staff Time | General Fund |
| Fire Station 4 facility expansion | | X | | | | Fire Dept | $450,000 | General Fund |
| Rescue/Pumper | | X | | | | Fire Dept | $600,000 | General Fund |
| 100' Platform Fire Truck | | | X | | | Fire Dept | $1,000,000 | General Fund |
| Fire Station #6 | | | X | | | Fire Dept | $800,000 | General Fund |
| Breathing Apparatus | | | | X | | Fire Dept | $200,000 | General Fund |
| Replace Medic Unit | | | | X | | Fire Dept | $140,000 | General Fund |

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| **Community Facilities and Services continued** | | | | | | | | |
| Fire Brush Truck | | | | X | | Fire Dept | $150,000 | General Fund |
| Replace Fire Station #1 | | | | | X | Fire Dept | $900,000 | General Fund |
| Build north, west and east sewer force mains | | X | X | X | | Municipal Utilities | Unknown | GEFA/EDA/SPLOST |
| Upgrade Water Plants | | | X | | | Municipal Utilities | Unknown | GEFA/Enterprise Fund |
| Develop a regional water/wastewater testing lab | | | X | | | Municipal Utilities | Unknown | General Fund |
| Loader with Quick Attachments | | X | | | | Public Works | Unknown | SPLOST |
| Grader | X | | | | | Public Works | $130,000 | SPLOST |
| Mini Excavator | X | | | | | Public Works | $99,000 | SPLOST |
| Roller | | X | | | | Public Works | $80,000 | SPLOST |
| Dump Truck | | | X | | | Public Works | $100,000 | SPLOST |

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| **Community Facilities and Services continued** | | | | | | | | |
| Garbage Truck | | X | | | | Public Works | $270,000 | Enterprise Fund |
| Limb Wagon | | | X | | | Public Works | $150,000 | Enterprise Fund |
| Complete City Fiber Optic Network | X | X | X | X | X | IT | Unknown | General Fund |
| Replace Computer Servers | | X | X | | | IT | Unknown | General Fund |
| Storage Area Network | | X | | | | IT | Unknown | Seized Assets |
| IT Dept UPS/Generator | | | X | | | IT | Unknown | SPLOST |
| Sophicity Software | | | X | | | City Clerk | Unknown | General Fund |
| Archive Facility | | | X | | | City Clerk | Unknown | General Fund |

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| **Community Facilities and Services continued** | | | | | | | | |
| Online Account Access/Payment | X | | | | | Finance | Unknown | Enterprise Fund |
| Email Billing Statements | | X | | | | Finance | Unknown | Enterprise Fund |
| Switch to Golf Carts for meter reading | | | X | | | Finance | Unknown | General Fund |
| Implement Incode Tax software | | X | | | | Finance | Unknown | General Fund |
| **INTERGOVERNMENTAL COORDINATION** | | | | | | | | |
| Work in conjunction with neighboring jurisdictions to implement the Joint Comprehensive Plan. | X | X | X | X | X | Cities/County | Staff Time | General Fund |
| Continue mutual aid agreements (fire, police, building inspection, code enforcement, etc.). | X | X | X | X | X | Cities/County | Staff Time | General Fund |
| Update Comprehensive Plan in 2017, or sooner if major changes occur or new trends develop in conjunction with other jurisdictions. | | | | | X | Cities/County | Staff Time | General Fund |

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| **Intergovernmental Coordination continued** | | | | | | | | |
| Law Enforcement Data sharing network | X | X | | | | Cities/County | Unknown | SPLOST |
| Entreprenuerial Development Center | | | X | | | Cities/County | Unknown | General Fund |
| Coordinate emergency planning services with the County, St Marys and Woodbine. | X | X | X | X | X | County/Cities | Staff Time | General Fund |
| **TRANSPORTATION** | | | | | | | | |
| Implement Rails to Trails (2007) recommendations, such as a multi-use path. | | | X | | | PSA | Unknown | PSA Funds |
| Connect Colerain Road to Highway 40, via Camden Woods Parkway. | | | | | X | City | Unknown | SPLOST /GDOT |
| Construct extension of Middle School Road. | X | | | | | City | $800,000 | SPLOST /GDOT |
| Implement recommendations for the Downtown Master Plan. | X | X | X | X | X | City | Staff Time; Variable | General Fund |

| Project or Activity | 2013 | 2014 | 2015 | 2016 | 2017 | Responsible Party | Cost Estimate | Funding Source |
|---|---|---|---|---|---|---|---|---|
| **Transportation continued** | | | | | | | | |
| Widen Colerain-St Marys Road to four lanes from SR 40 west to Kings Bay Road in St. Marys; improve the intersection of North Old Jefferson. | | | | X | | County/GDOT | Unknown | GDOT /County |
| Install signalized rail crossings on U.S. Highway 17, Satilla Street, May Street, East Street and Grove Boulevard. | | | | | X | City/GDOT | Unknown | GDOT |
| Extend Woodbridge Road to Colerain-St Marys Road. | | | | X | | Developer | Unknown | Private |
| Replace Street Signs | | X | X | | | Public Works | Unknown | SPLOST |
| Sidewalks | | X | X | | | Public Works | $300,000 | SPLOST /LMIG |
| Gross Rd 4-laning | | | X | | | Public Works | Unknown | SPLOST |
| May Creek Culvert Replacement | | | X | | | Public Works | $80,000 | SPLOST |
| Lakes Blvd East extension | | | X | | | Public Works | Unknown | SPLOST |
| Update Bicycle & Pedestrian Plan | | | X | | | County/Cities | Unknown | General Fund |

# City of Kingsland
# Report of Accomplishments 2008 - 2012

| Project or Activity | Completed | Currently Underway | Postponed | Not Accomplished | Explanation |
|---|---|---|---|---|---|
| **DEVELOPMENT PATTERNS** | | | | | |
| Conduct evaluation of land development ordinances for consistency with quality growth principals. | X | | | | Ordinances have great flexibility in allowing new quality growth concepts while maintaining minimum standards. |
| Adopt a Conservation Subdivision Ordinance in which homes are paces on smaller lots and a portion of land is preserved as open greenspace | X | | | | Have zoned two large areas for planned development that contain these principals. |
| Modify subdivision regulations to require the preservation of sensitive/unique natural areas; including streams, wetlands rivers and marshlands. | X | | | | Have adopted Coastal Stormwater Supplement, the latest Soil Erosion & Sedimentation Control ordinance model and the latest Flood Damage Prevention model. Have Groundwater Recharge Areas Protection and Wetlands Protection Ordinances. |
| Acquire property or require developers to provide pockets parks and new recreational areas. | X | | | | To get any reduction in standard minimum lot areas, developers must provide amenity and open space. |
| Adopt ordinances and codes that promote compatible uses at neighborhood centers. | X | | | | Adopted new C-5 Neighborhood Commercial Zone that incorporates maximum limits for neighborhood centers. |

| Project or Activity | Completed | Currently Underway | Postponed | Not Accomplished | Explanation |
|---|---|---|---|---|---|
| **DEVELOPMENT PATTERNS** | | | | | |
| Review ordinances related to manufactured housing and adopt design standards | X | | | | Require that manufactured housing moved in the city be state certified. |
| Draft a small area/corridor plan for the area west of I-95 along Highway 40 toward downtown. | | X | | | State is undertaking installation of center turn lane. City coordinated with improvements to water and sewer service. Further planning awaits results of final GDOT plans. |
| Conduct a parking study for downtown. | X | | | | New parking space striping implemented. |
| Revise zoning regulations and procedures to include formal determination of compliance with the Comprehensive Plan. | X | | | | Planning Director performs review of Planning Commission Review items that includes determination of compliance. |
| **ECONOMIC DEVELOPMENT** | | | | | |
| Support the Downtown Development Association's programs and activities. | | X | | | The City supports the Kingsland Downtown Development Authority and the Kingsland Main Street program through staffing and budget funding. |
| Draft Economic Development implementation plan that includes a recruitment strategy that advances opportunities related to the ports and permutes local small businesses. | | X | | | The city currently uses the 2005 Economic Diversification Study prepared for Camden County by Georgia Tech. The City has prepared a draft Economic Development Incentive Policy. These efforts are ongoing. |
| Draft a development plan for Exit 6. | | X | | | The City has investigated the creation of an interstate interchange overlay for the I-95 interchanges in Kingsland. This is an ongoing effort. |

| Project or Activity | Completed | Currently Underway | Postponed | Not Accomplished | Explanation |
|---|---|---|---|---|---|
| **ECONOMIC DEVELOPMENT** | | | | | |
| Draft a redevelopment plan for Exit 3. | | X | | | The City has investigated the creation of an interstate interchange overlay for the I-95 interchanges in Kingsland. This is an ongoing effort. |
| Continue Downtown revitalization activities as part of economic development efforts. | | X | | | The City of Kingsland is leading the effort in the redevelopment plan of City Park as Kingsland Veterans Memorial Park. This redevelopment activity is supporting downtown revitalization efforts. |
| **HOUSING** | | | | | |
| Draft a small area revitalization plan for MLK Blvd. | | X | | | The City, through a Coastal Incentive Grant from NOAA and the GA. DNR-Coastal Resources Division developed a redevelopment plan for property owned by the city of Kingsland located along Grove Boulevard. This property is located east of MLK Boulevard and the plan may be enhanced to include this area at a future date. |
| Draft a small area revitalization plan for North and South Orange Ave. | | X | | | The City has adopted an Urban Redevelopment Plan and may develop a revitalization area strategy for the North and South Orange Edwards Boulevard area in the future. |
| Inventory city-owned property to identify sites appropriate for the development of workforce housing. | | X | | | See comment on Grove Boulevard property noted above. |

| Project or Activity | Completed | Currently Underway | Postponed | Not Accomplished | Explanation |
|---|---|---|---|---|---|
| **NATURAL AND CULTURAL RESOURCES** | | | | | |
| Continue the practice of encouraging developers to provide for open space in their developments that links together into a publicly accessible open space network. | | X | | | No developers recently. |
| Inventory historic properties. | X | | | | An inventory of historic properties for Kingsland was completed in 2005. The Kingsland Downtown Development conducts a building inventory for their annual Main Street Report. |
| Adopt an ordinance requiring the protection of locally designated historic properties and districts, where appropriate. | | | | X | Dropped. No interest developed. |
| Apply for the National and State Register of Historic Places designation for buildings of historic significance. | | X | | | The City does not have any historic properties that are not already on the National Register for Historic Places. We do promote the listing of historic properties to the National Register. |
| Adopt corridor overlay districts for prominent roads in the City; require the preservation of existing trees in landscaped buffers. | | X | | | The City has investigated an overlay district along the highway 17 corridor. This is an ongoing effort. |
| Adopt a tree ordinance. | | | X | | Examined other City ordinances. Found none worth adopting. |
| Submit application to become a Tree City USA. | | | | X | Dropped. Impossible without tree ordinance. |

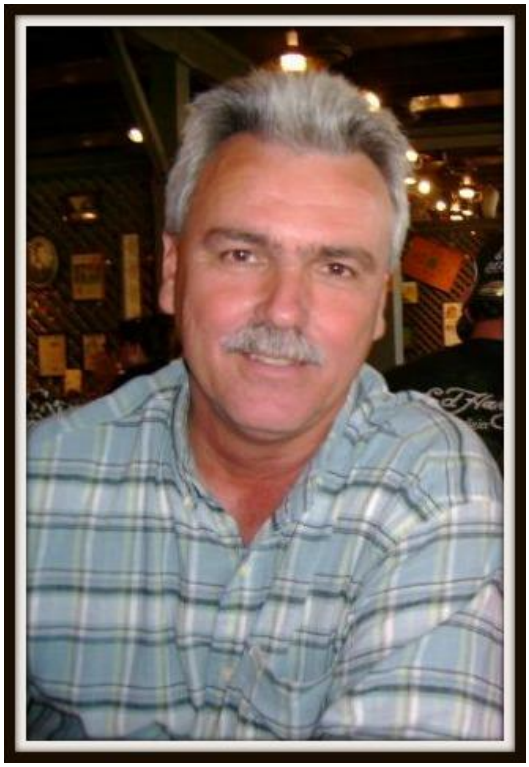
| Project or Activity | Completed | Currently Underway | Postponed | Not Accomplished | Explanation |
|---|---|---|---|---|---|
| **NATURAL AND CULTURAL RESOURCES** | | | | | |
| Adopt a River Corridor Protection ordinance. | | | X | | At this time City has only one property fronting protected river. |
| Evaluate results of historic preservation programs. | | X | | | Through the Downtown Development Authority, the city annually evaluates historic preservation efforts as a component of their Main Street Report. |
| Continue to support the annual Catfish Festival. | | X | | | The City continues to support the Labor Day Catfish Festival through the Convention and Visitors Bureau, the Public Works Department and other departments. |
| **COMMUNITY FACILTIES AND SERVICES** | | | | | |
| Maintain a capital improvements plan. | | X | | | Included in City's Strategic Plan adopted by City Council. |
| Update capital improvement project listed in Short Term Work Program | | X | | | As needed. |
| Explore implementing impact fees. | | | | X | This program was dropped. The City has W/S impact fees. Others determined to be unneeded. |
| Update water and sewer master plan. | | X | | | Part of City Strategic Plan as adopted by City Council. |
| Document and map the water and sewer system. | X | | | | Now in a maintenance/correction mode. |

| Project or Activity | Completed | Currently Underway | Postponed | Not Accomplished | Explanation |
|---|---|---|---|---|---|
| **COMMUNITY FACILTIES AND SERVICES** | | | | | |
| Refurbish old water lines in the downtown area. | | X | | | The City has investigated the use of Community Development Block Grant funding to enhance these water lines, however demographics information and lack of citizen service complaints has not proven eligible for CDBG funding. Woodlawn and May Street refurbished with City funding. |
| Loop water system along Colerain to St. Marys Road, east of I-95. | X | | | | 10" line installed along Laurel Island Parkway and connected into Laurel Island Plantation system. |
| Replace dilapidated sanitary sewers in downtown and old city areas. | | X | | | The City has investigated the use of Community Development Block Grant funding to enhance these sewer lines, however demographics information and lack of citizen service complaints has not proven eligible for CDBG funding. Sheffield, North Satilla and Hwy 40 replaced with City funding. |
| Participate in the drafting of the Coastal Greenway Plan. | | X | | | The City has worked with the Coastal Regional Commission and the Coastal Georgia Greenway to develop the Kingsland and Camden County component of the Greenway Plan. |
| Begin work on the riverfront facility. | | | | X | This project was dropped due to the City not being able to obtain property. |
| Develop multi-purpose facility (fire, police, administration) in west Kingsland. | | | X | | Only three houses have been built in primary service area. |
| Expand water treatment plant. | | | X | | Raised permitted withdrawals without expansion. |

| Project or Activity | Completed | Currently Underway | Postponed | Not Accomplished | Explanation |
|---|---|---|---|---|---|
| **COMMUNITY FACILTIES AND SERVICES** | | | | | |
| Expand waste water treatment plant. | X | | | | WWTP now has 4.4MGD capacity/2.2MGD permitting/1.8MGD usage |
| Continue to upgrade lift stations to SCADA monitoring equipment. | X | | | | All lift stations have SCADA |
| **INTERGOVERNMENTAL COORDINATION** | | | | | |
| Work in conjunction with neighboring jurisdiction to implement the Joint Comprehensive Plan. | | X | | | Notify on all actions adjacent to borders and any action that might have impact. |
| Continue mutual aid agreements (fire, police, building inspection, code enforcement, etc.) | | X | | | Have fire agreements. City covers Woodbine for building inspection and code enforcement. In conversation on other linkages. |
| Update Comprehensive Plan in 1997, or sooner if major changes occur or new trends develop in conjunction with other jurisdictions. | X | | | | Adopted in 2008. |

| Project or Activity | Completed | Currently Underway | Postponed | Not Accomplished | Explanation |
|---|---|---|---|---|---|
| **TRANSPORTATION** | | | | | |
| Improve the intersection of Laurel Island Parkway, Boone Street and Haddock Road; Middle School and Gross Roads; Lake Blvd and Boone St. | X | | | | Laurel Island intersection four-laned with traffic signal; Boone Street extended and rail crossing signalized; Gross Road intersection 4-laned with traffic signal installed; Boone street improved with rail crossing signalized. |
| Implement Rails to Trials (2007) recommendations, such as multi-use path. | | | X | | Rail is still active. |
| Connect Colerain Road to highway 40 via Camden Woods Parkway. | | X | | | The City of Kingsland has worked with local proponents to determine appropriate paths for bike trails and Rails with Trails paths in Kingsland. |
| Construct extension of Middle Schools Road. | | X | | | FY2013 project |
| Implement recommendations from the Downtown Master Plan. | | | | X | The City has not prepared a Downtown Master Plan |
| Widen Colerain to St. Marys Rd. to four lanes from SR 40 west to Kings Bay Rd in St. Marys; Improve the intersection at North Old Jefferson. | | X | | | County lead. I-95 to Kings Bay design approved. I-95 to SR40 west in concept stage. |
| Install signalized rail crossings on U.S. Highway 17, Satilla St. May St. East St. and Grove Blvd. | | | | X | No funding/no priority |
| Extend Woodbridge Rd. to Colerain- St. Marys Rd. | | | | X | Subdivision is foreclosed. City has not yet accepted much of existing road. |

# Cecil Stephens



Assistant Fire Chief

20 Years of Service

1994-2014

## BUDGET TERMS

***Accrual Basis*** The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received.

***Ad Valorem Taxes*** According to value; an assessment such as taxes or insurance based on the value of the commodity (real or personal property) involved.

***Appropriation*** An authorization made by the City Council that permits the city to set aside money or materials for a specific purpose.

***Assessed Value*** A determination of the estimated value of property as prescribed by the Camden County Tax Assessors office.

***Balanced Budget*** Estimated expenditures may not exceed estimated revenues.

***Beer & Wine Tax*** Taxes on alcoholic beverages (beer, wine, liquor) sold within the city.

***Bond Debt*** Payments on bonds sold by the city to spread debt over a long term.

***Budget*** A financial plan for a specific period of time (fiscal year) that matches all planned revenues and expenditures with various city services.

***Budget Calendar*** The schedule of key dates or milestones that the city follows in the preparation, adoption, and administration of the budget.

***Budget Message*** The instrument used by the Mayor in presenting a comprehensive financial program to the City Council and the citizens of Kingsland.

***Budget Resolution*** The official enactment by the City Council legally authorizing them to obligate and spend resources.

***Budgetary Control*** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenue.

***Capital Improvement*** Any major project requiring the expenditures of public funds (over and above operating expenditures) for the construction, reconstruction, or replacements of physical assets in the community.

***Cash Basis*** A system of accounting in which revenues and expenses are recorded as they are received and paid.

***Debt Service*** Interest and principal payments associated with Bond Issues.

***Debt Service Requirements*** The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal year, and contributions required to accumulate money for the future retirement of term bonds.

***Depreciation*** The measure of the value of a fixed asset that has been consumed during a period whether arising from use, passage of time or obsolescence.

***Enterprise Funds*** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services were established to ensure that revenues are adequate to meet all necessary expenditures.

***Equipment or Vehicle Depreciation*** A line item expenditure within each individual department budget for equipment and vehicle replacement cost.

***Expenditures*** This term refers to the outflow of funds paid, or to be paid for assets, goods or services obtained regardless of when the expenses are actually paid.

***Fifa*** Fieri facias is a lien placed on property for unpaid taxes. Fifa is filed with the Clerk of Court and once filed can only be satisfied by the tax bill being paid.

***Fiscal Year*** A twelve (12) month period between settlements of financial accounts. This fiscal year for the City of Kingsland begins October 1, and ends September 30, of each year.

***Fixed asset*** An item that is fairly expensive, does not occur annually, and last a long time. It is usually held for business use and is not expected to be converted to cash in the current or upcoming fiscal year. Examples are equipment and furnishings. Can also be land and buildings.

***Fund*** A fiscal and accounting entity that is composed of a self balancing set of accounts that reflects all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose position and the results of operations. Funds are established as individual records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

***Fund Accounting*** A method of municipal accounting where resources are allocated to, and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

| | |
|---|---|
| ***Fund Balance*** | Refer to the net of unrestricted money remaining in a fund after the year's expenditures and revenues are tallied, and is therefore also known as surplus funds. |
| ***General Fund*** | This fund is used to account for all revenues and expenditures of the City of Kingsland not accounted for in any other fund; and is an operating fund from which most of the current operations of the city are financed. |
| ***Governmental Funds*** | Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds. |
| ***Infrastructure*** | The basic installations and facilities on which the continuance and growth of a community depends upon. Examples include water and sewer improvements, roads and street paving, and public buildings. |
| ***Insurance Tax*** | Tax paid by insurance companies for premiums collected inside the city. |
| ***Levy*** | The assessment and collection of tax or other fees. |
| ***Line Item Budget*** | A budget that lists each expenditure category (personnel services, supplies, travel, training, etc.) separately, along with the dollar amount budgeted for each specified category. |
| ***Local Option Sales Tax*** | Sales tax collected from local businesses for the purpose of reducing property taxes and maintaining governmental operations. On-going after referendum. |
| ***Maintenance & Repair*** | Expenses resulting from the purchase of labor and materials for the repair or maintenance of city property by an outside vendor. |

***Millage Rate*** The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

***Modified Accrual Basis*** Under the modified accrual basis of accounting, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred.

***Motor Vehicle & Mobile Home Tax*** Taxes collected from license plate sales inside the city.

***Operating Budget*** The portion of the budget pertaining to daily operations and/or maintenance of city services, programs, facilities or fixed assets incurred in a fiscal year.

***Personal Services*** Expenditures directly attributable to city employees, including salaries, overtime, and the city's contribution to social security, health insurance, workers' compensation insurance and retirement.

***Purchased Services*** Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. These include professional, technical, property, and other services such as communications, liability insurance, and training.

***Real Estate Tax*** Taxes collected by Camden County on real estate transfers (deed fees) within the city.

***Reserve*** An account used to indicate a portion of a fund balance legally restricted for a specific purpose and therefore not available for general appropriations.

***Retained Earnings*** A fund equity account that reflects accumulated net earning or losses of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations

of fund equity.

***Revenue*** Funds that the city receives as income. It includes such items as taxes, licenses, permits, fines, forfeitures, user fees, service charges, and grants.

***SPLOST*** A tax voted on by the public authorizing the collection of an additional 1% sales tax to be used only for specific purposes as authorized by law. In Georgia these are for various capital projects and for roads, streets and bridges.

***State Revolving Fund (SRF)*** State of Georgia loan pool for sewer varies improvements by local governments.

***Supplies*** Expenditures for items that are consumed or deteriorate through use or that lose their identity through incorporation into different or more complex units.

***Taxes*** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Kingsland are approved by the Council and are within their limits determined by the State of Georgia.

***Training*** Expenditures incurred as a result of city approved instructional courses.

***Transfer*** Intra Division Transfer: A transfer from one departmental account in a division, to another within the same division.

Inter Division Transfer: A transfer from an account in a division to an account in a different division.

***Travel*** Expenditures incurred in the conduct of city business. This includes subsistence, transportation, mileage (private vehicle), and hotel cost.

## BUDGET ACRONYMS

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|---|---|
| ***AICPA*** | American Institute of Certified Public Accountants |
| ***AICP*** | American Institute of Certified Planners |
| ***CAFR*** | Comprehensive Annual Financial Report |
| ***CIA*** | Certified Internal Auditor |
| ***CPA*** | Certified Public Accountant |
| ***CPPB*** | Certified Professional Public Buyer |
| ***CSD*** | Community Service Division |
| ***CVB*** | Convention & Visitors Bureau |
| ***DMVS*** | Department of Motor Vehicle Safety |
| ***DUI*** | Driving Under the Influence |
| ***EMS*** | Emergency Medical Service |
| ***EMT*** | Emergency Medical Technician |
| ***FBI*** | Federal Bureau of Investigations |
| ***FIFA*** | Fieri Facias |
| ***FTE*** | Full-Time Equivalent |
| ***FY*** | Fiscal Year |
| ***GAAP*** | Generally Accepted Accounting Principles |
| ***GASB*** | Governmental Accounting Standards Board |
| ***GCIC*** | Georgia Crime Information Center |
| ***GFOA*** | Government Finance Officers Association |
| ***GIS*** | Geographic Information System |
| ***GPS*** | Global Positioning System |
| ***ICC*** | International Code Council |
| ***ISD*** | Investigation Services Division |
| ***LOST*** | Local Option Sales Tax |
| ***PMM*** | Preventive Maintenance Measure |
| ***PSA*** | Public Service Authority |
| ***ROW*** | Right of Way |
| ***SBCCI*** | Southern Building Code Congress International |
| ***SPLOST*** | Special Purpose Local Option Sales Tax |
| ***SSD*** | Support Services Division |
| ***STWP*** | Short Term Work Program |
| ***TAC*** | Terminal Agency Coordinator |