City of Kingsland, Georgia
Operating Budget
Fiscal Year 2016-2017

Prepared by:

Finance Department

Filiz Morrow, CPA, MPA
Director of Finance

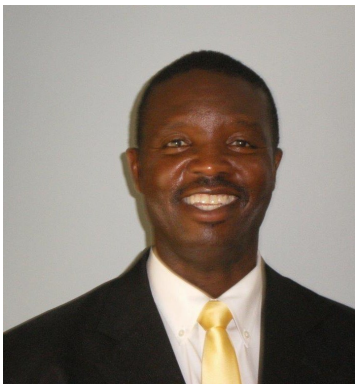
City Officials and Department Heads



Mayor Kenneth E. Smith Sr.



Mayor Pro Tem
Grayson Day



Councilman
James Ham



Councilman
Jim McClain



Councilman
Rick Winters

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 Harvey .....Convention & Visitors Bureau Director

City of Kingsland



Citizens of Kingsland

Mayor and Council
729-5613

Kingsland Tourism Authority DBA C V & B

Kingsland Development Authority

Georgia Gateway CID

City Attorney
Jim Coppage

Municipal Court

Planning and Zoning Commission

Kingsland Downtown Development Authority

City Manager
Lee Spell
729-5613

Fleet Svc. Director
Ronnie Wise
729-6833

Finance Director
Filiz Morrow
729-5613

Public Works Director
Bill Coleman
729-8236

Asst. PW Director
Ron Knox
729-8236

C & V B Director
Tonya Harvey
729-5999

Asst. C & V B Dir.
Janelle Kjensmo
729-5999

Chief of Police
Darryl Griffis
729-8250

Asst. Police Chief
Wayne Peeples
729-8282

C P & D Director
Ken Kessler
729-8296

Fire Chief
Terry Smith
729-8271

DDA Dev. Dir.
P. Jared
729-2848

IT Director
Bill Carreira
729-8280

Asst. IT Director
K. Foddrell
729-8209

City Clerk
L. 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, 2015

Executive Director

Table of Contents
Operating Budget for Fiscal Year 2016/2017

City Officials and Department Heads
City-Wide Organizational Chart
Budget Award

Budget Message
Transmittal Letter 1
Budget Highlights 7
Fiscal Year 2016 Goals & Priorities..... 8
Issues in Developing the Budget 10
Long Range Financial Policies.....11
Long Range Financial.....11

City Overview
General Statistics 15
City Location Map 28

Financial Policies
Summary of Significant Accounting Policies 29
Fund Organization.....32
Budgetary Procedures 33
Budget Process Calendar 35
Long-Term Policy Goals & Objectives.....36
Long-Term Policy Financial Goals 38

Personnel Summary
Benefit Package.....57
Sample Calculation of Retirement Benefits 61
Personnel Summary 62

Financial Summary
City-Wide Summary – All Funds 69
City Wide Summary – By Fund.....70
City Wide Revenue & Expenditure Chart – By Fund.....71
City Debt Structure Summary.....72

General Fund

Fiscal Year 2016 General Fund Budget Overview 75
General Fund Budget Summary.....76
General Fund Budget Summary – By Department 77
General Fund Revenue & Expenditure Chart – By Source 78
General Fund Expenditure Chart – By Department 79
General Fund Major Revenue Sources.....80

Administration Department

Administration Department Budget Narrative.....85
Administration Department Budget Summary 90
Administration Department Organizational Chart 92

IT Department

IT Department Budget Narrative 93
IT Department Budget Summary.....95
IT Department Organizational Chart 97

Finance Department

Finance Department Budget Narrative 99
Finance Department Budget Summary.....102
Finance Department Organizational Chart 104

Municipal Court Department

Municipal Court Budget Narrative 105
Municipal Court Budget Summary.....108
Municipal Court Department Organizational Chart.....110

Police Department

Police Department Budget Narrative 111
Police Department Budget Summary 116
Police Department Organizational Chart.....118

Fire Department

Fire Department Budget Narrative.....119
Fire Department Budget Summary 122
Fire Department Organizational Chart.....124

Public Works Department

Public Works Department Budget Narrative 125
Public Works Department Budget Summary 128
Public Works Department Organizational Chart 130

Community Planning & Development Department

Community Planning & Dev. Dept. Budget Narrative 131
Community Planning & Dev. Dept. Budget Summary 136
Community Planning & Dev. Dept. Organizational Chart 138

Economic Development Department

Economic Development Department Budget Narrative 139
Economic Development Department Budget Summary 144
Economic Development Department Organizational Chart 146

Fleet Services Department

Fleet Services Department Budget Narrative 147
Fleet Services Department Budget Summary 149
Fleet Services Department Organizational Chart 151

Convention & Visitors Bureau Fund

CVB Fund Budget Narrative 153
CVB Budget Summary 156
CVB Budget Summary by Department 157
Tourism Department Budget Summary 158
Welcome Center Department Summary 159
CVB Fund Organizational Chart 161

Other Governmental Funds

Other Governmental Funds Budget Narrative 163
Confiscated Assets Fund Budget Summary 165
EPA Grant Fund Budget Summary 166
Multiple Grant Fund Budget Summary 167
Hotel/Motel Tax Fund Budget Summary 168
Hotel Motel Tax Fund Major Revenue Sources 169
DDA Fund Summary 170
Kingsland Development Authority Fund 171
Capital Projects (SPLOST) Fund Budget Summary 172

Debt Service Fund Summary....173
Revenue Bond Fund Summary....174

Water & Sewer Fund

Water & Sewer Fund Budget Narrative....175
Water & Sewer Fund Budget Summary....179
Water & Sewer Fund Budget Summary – By Department....180
Water & Sewer Administration Department Budget Summary....181
Water & Sewer Information Technology Budget Summary....183
Water & Sewer Finance Department Budget Summary....184
Water & Sewer Fleet Services Budget Summary....185
Water & Sewer Operations Department Budget Summary....186
Water & Sewer Revenue Chart and Expense Chart....188
Water & Sewer Major Revenue Sources....189
Water & Sewer Organizational Chart - Administration....191
Water & Sewer Organizational Chart - Operations....192

Solid Waste Fund

Solid Waste Fund Budget Narrative....193
Solid Waste Fund Budget Summary....195
Solid Waste Fund Major Revenue Sources....197
Solid Waste Fund Organizational Chart....198

Capital Outlay Summary

Capital Outlay Summary....199
Capital Outlay Requests....200
Capital Planning Process....202
City Wide Capital Assets....204
Short Term Work Program 2013-2017....205

Glossary

Glossary....223
Acronyms....229

CITY OF KINGSLAND
FINANCE DEPARTMENT

Kenneth E. Smith, Sr.
Mayor

Filiz Morrow, CPA, MPA
Director of Finance

October 1, 2016

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) 2016-17 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 begins to show signs of growth, 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 nine 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 significant difference is the restriction put on the City on how certain funds can be used. Although some revenues such as property taxes can be spent on just about any governmental purpose in the general fund, others are restricted for specific purposes. This results in the City having 21 different bank accounts. 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 services; 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 2016. 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

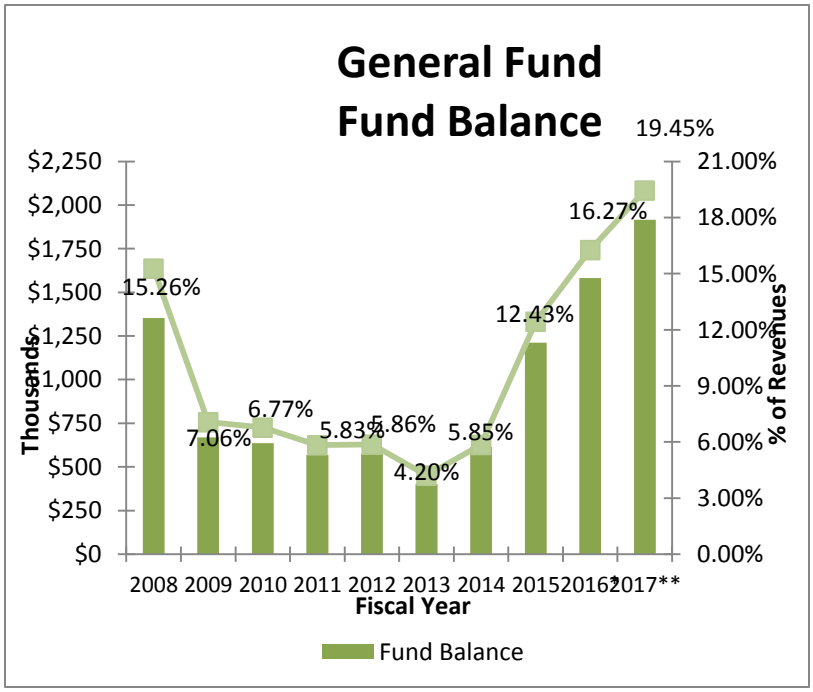
The budget contains three major parts:

- 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

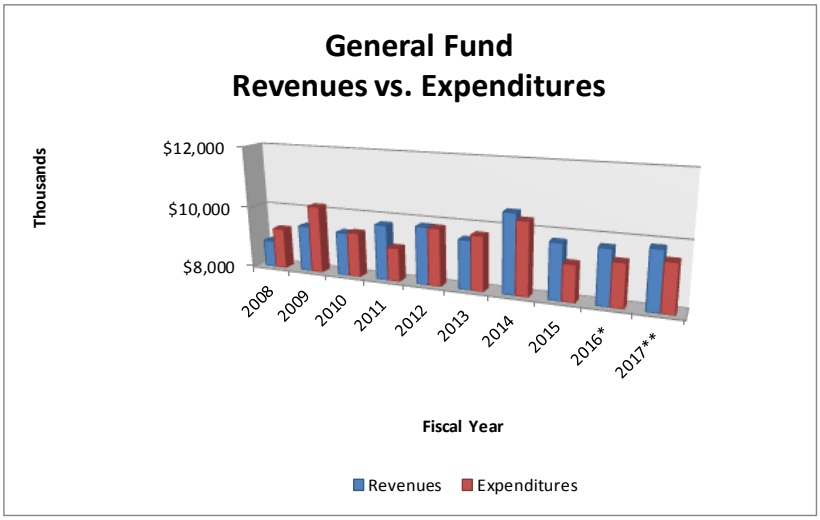
General Fund

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. The City's goal is to increase the general fund's fund balance to an acceptable level as discussed in the financial policies section. In FY 2008 salaries were increased at the recommendation of an independent pay study. The implementation of the study came just before the economy took a downward turn resulting in significant use of fund balance for fiscal years 2009 through 2013. The economy particularly caused the tax digest, sales tax collections, and building permits to decline. In an effort to turn around our declining fund balance trend, in FY 2014 Council passed a Voluntary Separation Incentive Plan (VSIP). As a result of the implementation of the VSIP, the fund balance has been able to rebound and continues to show an upward trend through the current budget year 2017. We are also optimistic this trend will continue due to an increase in building permits and a slight 2%-3% increase in the 2015 and 2016 tax digests values. For this budget the City's tax millage rate was reduced by half a mill to 7.5 mills to reflect the transfer of animal control and economic development services to the County. As always, this year's budget is being prepared in a conservative manner. The City expects to come close to its fund balance goal of 20% of revenues by the end of FY 2017. The proposed budget represents a moderate financial cash flow for the coming year.



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 FY16 and FY17 are budgeted non-GAAP basis.

Total revenues are estimated at $9,843,921 which represents a 1.25% increase over prior year's amended budget. This increase 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. Additionally, most noticeable is a 30% increase in building permits as the housing market continues to improve.



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 FY16 and FY17 are budgeted non-GAAP basis.

Total expenditures are estimated at $9,510,397. This represents a 1.69% increase over prior year budget. This is attributable to an up to 3% merit increases for employees, additional information technology staff, fixed five year police salary plan, and capital outlay expenditures. Capital expenditures include replacing two police vehicles, one fire administration vehicle and equipment, public works equipment, and infrastructure improvements. Detailed list can be found in the capital outlay section.

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 and expenditures are estimated at $488,700. 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." Two funds in this grouping are expected to be a major governmental fund for FY 16/17 as described below:

- 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 fund is budgeted on the cash basis.
- Multiple Grant Fund accounts for all other grants that do not exceed 2% of the general funds expenditures.

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 $7,654,900. The cash basis allows for capital recovery fees to be budgeted as revenues. Operating revenues have increased due to an increase in residential and commercial construction resulting in more tap fees and capital recovery fees. Non-operating revenues have decreased due to transfers in from SPLOST funded water and sewer projects.

Total expenses are estimated at $6,886,311. Expenses show a 2.24% increase over last fiscal year due to a increase in capital outlays. Capital expenditures include equipment, heavy equipment, infrastructure improvements, and water/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 $1,147,015 with expenses being estimated at $1,049,445. This fund shows a slight decrease in revenues from SPLOST transfers in for SPLOST funded equipment and related expenses show an increase in health insurance.

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

Fund	Adopted Budget FY 2017	Revised Budget FY 2016	Inc/Dec Over FY 2016	% Change
General Fund	$ 9,843,921	$ 9,722,423	$ 121,498	1.25%
CVB Fund	488,700	563,288	(74,588)	-13.24%
Special Revenue Funds	1,277,399	2,220,297	(942,898)	-42.47%
Capital Project Funds	2,204,345	4,360,450	(2,156,105)	-49.45%
Debt Service Funds	426,938	709,992	(283,054)	-39.87%
Water/Sewer Fund	7,654,900	7,572,450	82,450	1.09%
Solid Waste Fund	1,147,015	1,247,020	(100,005)	-8.02%
Totals	$23,043,218	$26,395,920	$(3,352,702)	-12.70%

BUDGET HIGHLIGHTS

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

2. A total of $3,066,482 in capital outlays is planned. Of this amount, $528,398 will be paid out of the current budget or the "pay as you go" method, $2,204,345 will be funded from SPLOST funds, and $360,749 will be financed with lease to purchase funds. A detailed schedule can be found in the capital outlay section.

3. The current budget approved funding for (1) vacant position and did not fill (3) vacant positions. Positions previously funded that are not funded in this budget include three water operations technicians. Funding was approved to fill one

computer support position previously vacant in the information technology department.

4. Total expenditures of $10,774,979 were requested in the General Fund, of this amount requested $9,510,397 were recommended and approved. Items not recommended for this budget included: Thinkguard offsite data storage, three police vehicles, 2 police watchguard cameras, fire house kitchen remodel, and ladder truck.

5. A total of $2,204,345 is estimated to be available for various SPLOST funded projects. A project list over the life of SPLOST VII is included in the capital outlay section.

6. This budget reflects a continued high level of service at a reasonable cost for providing these services. Continued cost savings measures are in effect with this budget through implementation of functional consolidation of fire services with the county and cities and through shared services with the county for economic development and fleet services.

FY 2016-17 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 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 enhance recycling program.

Public Safety

- Complete implementation for record retrieval and storage procedures.
- Streamline the recording and disposition of fines for efficient 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 current and future volunteer fire fighters and explorers.
- Purchase and maintain necessary public safety equipment and vehicles.
- Provide timely maintenance and repairs on all 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.
- 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.
- 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 were considered by the Council in its review of the FY 2016-17 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 continuing to see signs of a recovering economy while some revenues under performed others exceeded expectations.

2. On the revenue side, the new growth from residential home construction has increased values in our tax digest by 2%. As a result of this growth and transferring of economic development and animal control services to the County in prior year, we were able to lower our millage rate by half a mill to 7.50. The millage rate previously remained the same 8 mills since 2007. Continuing our collection efforts with the success of our second tax sale has also helped increase tax revenues. Building permits took a big hit during the recession. However, it is starting to show signs of an increase the last couple of years bringing this budget up to $175,000, but still nowhere close to the prerecession number of $500,000. This also affects our water and sewer revenues as connection fees are still down compared to FY 2008-09 amounts. Current year shows an increase up to $300,000 compared to prerecession number of close to $1,000,000. 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, all department heads analyzed their budgets closely. Historically most employees received 3.5% merit raises. However, since the onset of the recession employees received one percentage raise of 2.5% in FY 2010/11 and a $500 and $750 one time incentive in FY 2014/15 and FY 2015/16, respectively. With this budget employees will receive up to a 3% raise based on performance and longevity. Health insurance increased the last two years by 8% and 19% with this year's increase being 12%. The City absorbed the increase in FY 2014/15 with the next two increases being shared with employees as per policy. Our retirement contribution had increased 71% since FY 2008-09, but

fortunately with the voluntary separation incentive plan we were able to see a 6% or $276,000 decrease in retirement funding since FY 2014/15. With diminishing revenues it is very difficult to find the budget amounts needed to maintain levels of service. This was accomplished through cutting unnecessary costs and sharing some services with local entities.

4. We are keeping a very close watch on the actual revenue and expenditures to continue our goals to provide services as efficiently as possible. With a continued conservative approach and new cost saving measures in place, the City's 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 2016-17 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, Wastewater, and Solid Waste is in place.

Long Range Financial Outlook

As discussed in the issues in developing the budget, some revenues are showing signs of an upward trend due to the slow recovering economy. It is anticipated that these revenue trends are going to continue to be on the rebound by gradually increasing back up to prerecession amounts.

In 2007, just before the economy fell, the City annexed land that doubled the size of the City's land mass. Nothing has materialized with this additional land as of yet, but we continue to be proactive to plan for the future development. 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 2014-15 the City Council re-approved a development agreement for a proposed sports and 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) along with a CID millage 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 10% or $2.2 million annually. The project is still in the development stage.

As always all departments are trying to keep their costs down while maintaining our level of service. Essential equipment and vehicles are being purchased and vacant positions are being evaluated and 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 2015-16 operations.

In closing, I believe the FY 2016-17 Budget shows a reasonable approach to fulfill the goals of Council by providing the needed services at a minimum cost 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 and Jo Pearson 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



Captain D's, a new restaurant, opened in Kingsland January 2016.

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	12/31/18	15*	71	Civil Service
Grayson Day, Council	12/31/18	6	40	Educator
James Ham, Jr., Council	12/31/17	1.3	56	Pastor
James McClain, Council	12/31/18	4	59	Self Employed
Rick Winters, Council	12/31/17	1	56	Emergency Medical Svcs

**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 16,487 estimated for 2016. 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*	
2015*	16,487	52,102	10.2	321.4
2014*	16,374	51,973	10.0	318.9
2013*	16,222	51,469	9.9	316.4
2012*	16,243	51,368	9.9	314.1
2011*	15,857	50,312	9.8	311.9
2010	15,946	50,513	9.6	308.7
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
2015	$6,992,803	2010	$7,017,428
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

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
2016	10	$4,800,000	86	$12,930,000	38	$4,463,300
2015	12	$2,172,459	59	$8,985,604	24	$2,686,300
2014	12	$3,837,043	56	$7,152,783	10	$1,209,400
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

Source: City of Kingsland Community Planning & Development Director

Following is a table showing the industry mix for Camden County as of March 31, 2016. 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.

(The remainder of this page intentionally left blank.)

INDUSTRY MIX

Industry	Average Number of Firms	Average Monthly Employment	Average Weekly Wages
Agriculture, Forestry, Fishing & Hunting	5	31	$715
Construction	101	441	$841
Manufacturing	24	750	$1,355
Utilities	3	*	*
Wholesale Trade	28	342	$836
Retail Trade	147	2,135	$459
Transportation & Warehouse	14	74	$628
Information	11	127	$516
Finance and Insurance	49	428	$998
Real Estate, Rental and Leasing	43	213	$577
Professional, Scientific and Technical Services	79	429	$1,025
Management of Companies	5	69	$1,406
Admin & Support & Waste Management	51	626	$794
Educational Services	8	*	*
Health Care and Social Assistance	89	1,063	$742
Arts, Entertainment, and Recreation	5	44	$264
Accommodation and Food Services	113	1,805	$277
Other Services (Except Public Administration	68	271	$394
Federal, State & Local Gov't	60	4,573	$901

*Note: *Denotes confidential data* *Source: Georgia Department of Labor, March 2016*

Set forth below are the largest employers located in the area as of September 30, 2016, 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	168
Camden County School	Public Education	1,210		Winn Dixie	Retail Grocer	107
Express Scripts	Pharmaceutical Call Center	650		Publix Supermarket	Retail Grocer	105
Lockheed Missiles & Space	Aerospace Manufacturer	479		Cracker Barrel	Restaurant	92
Camden County Government	County Government	411		Beachview Event Rentals	Tent Rental	55
Southeast Georgia Health System	Hospital & Healthcare	330		Lowes Home Improvement Center	Retail	50
Kings Bay Support Services	Base Contractor	290		Kmart	Retail	50
Wal-Mart Supercenter	Retail	237		Ruby Tuesday	Restaurant	48
City of Kingsland	Local Government	168		Longhorn Steakhouse	Restaurant	46
City of St. Marys	Local Government	139		Bennett Chevrolet	Vehicle Dealership	42
				P&G Partners D/B/A McDonalds	Fast Food Restaurant	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, 2016, 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	$5,570,392	$41,778
Lowes Home Centers Inc.	Home Improvement Retail	$4,477,216	$33,579
Georgia Power Company	Utility Company	$3,748,165	$28,111
Rayonier Atlantic Timber	Forests Products Company	$3,390,829	$20,685
Kingsland Dev. Co LP	Residential Home Developer	$2,449,504	$18,371
Royal Point Apartments LP	Apartment Complex	$1,581,317	$11,860
A T Williams Oil Co	Travel Plazas & Convenience Stores	$1,549,618	$11,622
Camden Telephone & Telegraph	Utility Company	$1,494,911	$11,212
Citizens State Bank	Financial Institution	$1,279,277	$9,595
AHIP GA Kingsland Properties	Real Estate Developer	$1,333,154	$10,665

Source: City of Kingsland Tax Records

Accommodations

There are currently twenty-one hotels located in Kingsland off Interstate 95 with 1,321 guestrooms. Three additional hotel properties catering to long-term guests are located in downtown Kingsland offering a combined total of 61 guestrooms. A new bed & breakfast opened in Historic Downtown Kingsland in 2016 with 4 guest rooms. Currently, the City of Kingsland offers one RV/Camping park and one RV only park with a total of 66 RV sites.

There are several meeting spaces available for rent to the general public. These facilities include meeting spaces at local hotels able to host groups from 10-200 guests; and banquet rentals for up to 350 guests. The Law Enforcement Training Center is located on the second floor of the Kingsland Welcome Center. This facility hosts law enforcement and fire fighting training for up to 100 participants. Camden County High School Theater is located at Exit 6 in Kingsland and seats 1,275 guests.

(The remainder of this page intentionally left blank.)

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 9,030 students with 693 certified employees and nearly 517 support employees. Overall student to teacher ratio is 13 to 1. Student percentages by ethnicity are: 62% white, 23% black, 6% multi race, 7% Hispanic, 1.3% Asian and .7% Indian. 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

New Camden campus for Coastal Pines Technical College (CPTC) is planned for a 20 acre site off of Interstate 95, exit 3 in Kingsland. In the 2015 state budget, the Camden County legislative delegation secured $1.1 million to begin the architectural design of a new, freestanding Coastal Pines Technical College. This land has been donated to the Coastal Pines Technical College Foundation from a local developer. CPTC, a unit of the Technical College System of Georgia (TCSG) was established July 1, 2014, from the merger of Altamaha Technical College (est.1989) and Okefenokee Technical College (est. 1965). The State Board of the Technical College System of Georgia announced the merger August 1, 2013. CPTC offers associate degrees, diplomas, and technical certificates of credit, as well as continuing education opportunities, economic development services, and adult education courses. Some of the programs the college will offer at the Camden campus include: business technology, drafting, engineering technology, marketing management, naval maintenance apprentice, and welding and joining technology.

Source: www.coastalpines.edu

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 and Valdosta State University.

Coastal Pines 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, www.sghs.org

Public Safety

Fire and police protection are provided to the residents of the City. Kingsland's police force consists of 42 employees, including three School Resource Officers. Three fire stations service Kingsland residents with 25 full-time firefighters (including EMTs & Paramedics), 16 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.

(The remainder of this page intentionally left blank.)

General Information

City Government

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

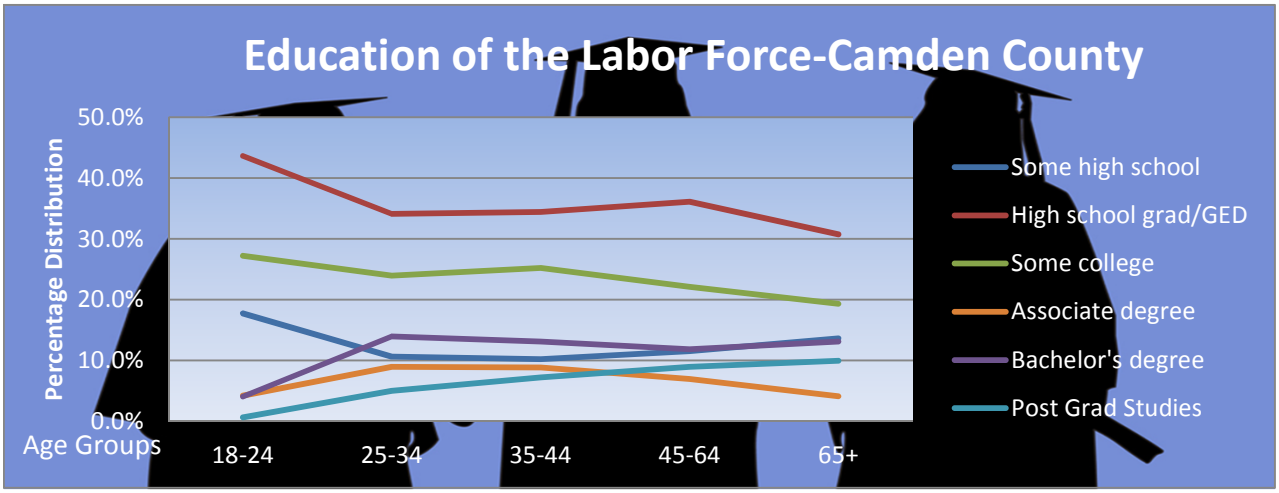
City Finances

Tax Rate: 7.50 mills
Tax Base: 70% Residential
30% Commercial
Full-Time Equiv. Empl: 168
# of Police Stations: 2
# of Fire Stations: 3

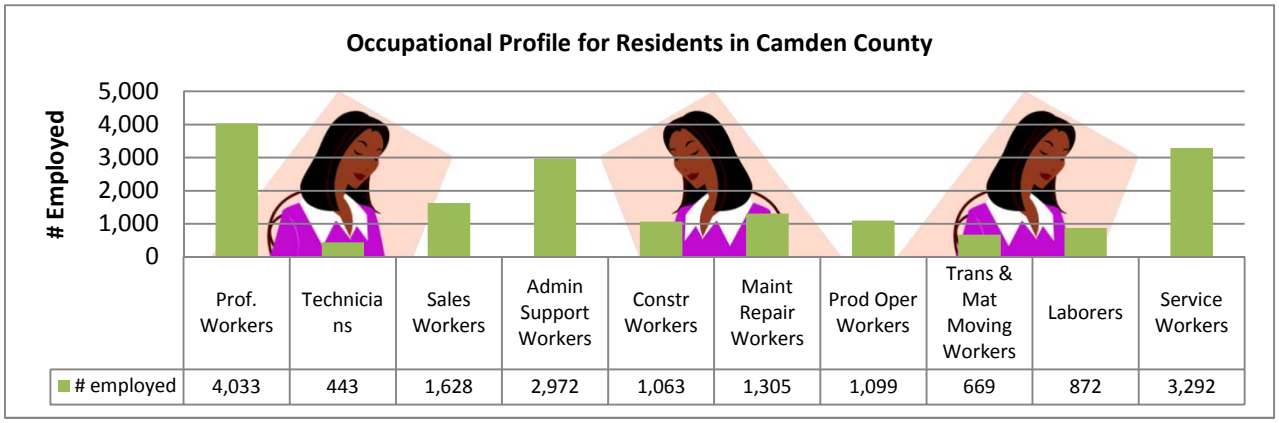
Demographics*

Unemployment Rate (9/2016): 5.3%
Median Age: 31.6
Median Household Income: $52,473
Median Home Value: $151,100
**Data is for Camden County, 2015.*

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.



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, &
Soccer Complex



Kingsland Festivals:

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


N
W
E
S
Savannah, GA
100 miles
Jekyll Island
Woodbine Opry &Riverwalk
Okefenokee Swamp
95
Cumberland Island
Atlantic Ocean
Kingsland
GEORGIA'S CITY OF ROYAL TREATMENT
VISITORS BUREAU & WELCOME CENTER
Exit 3
GEORGIA
FLORIDA
Fernandina Beach
Amelia Island
Jacksonville Int'l Airport
25 miles

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:

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.

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

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:

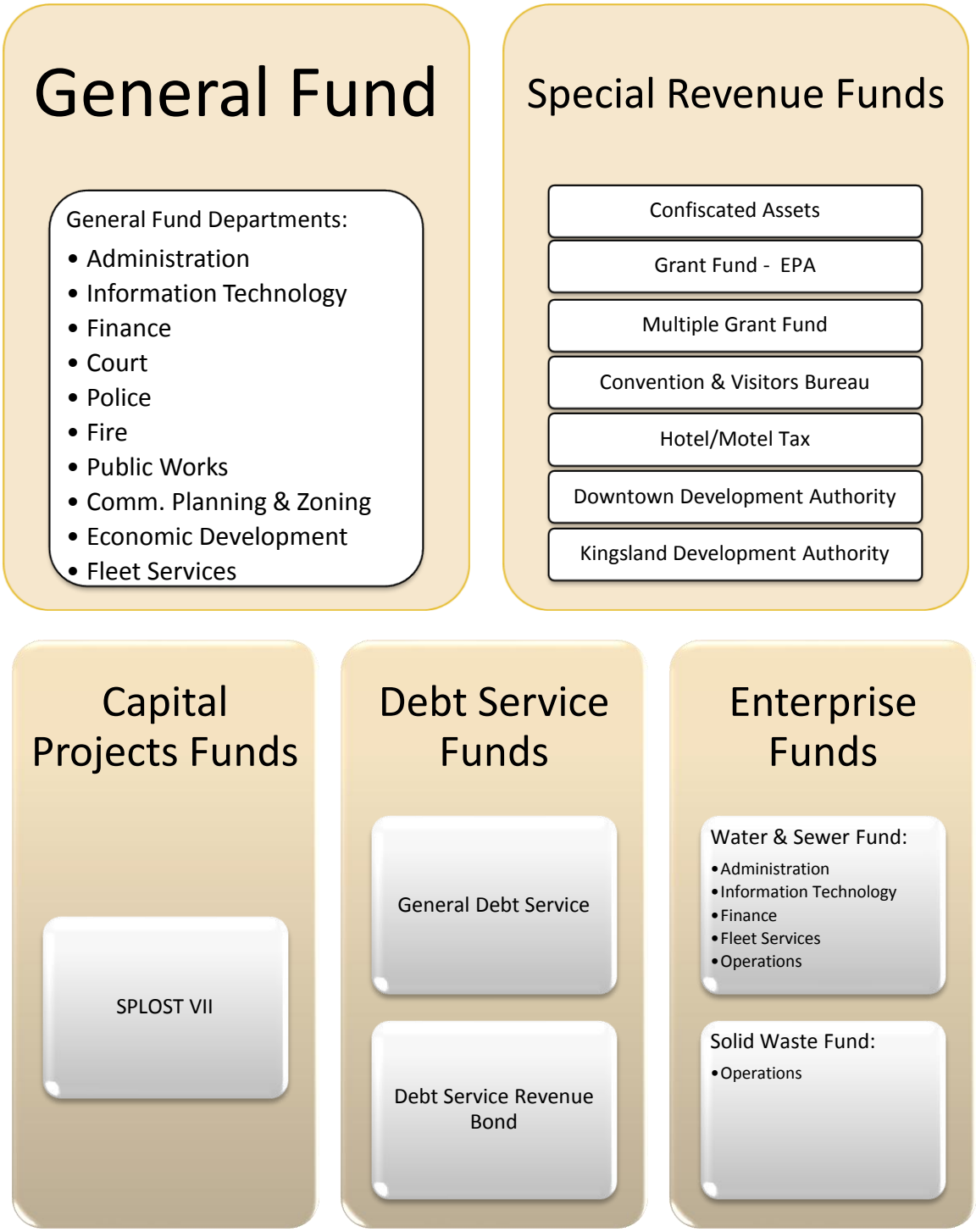
Enterprise Funds:

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.

(The remainder of this page intentionally left blank.)

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.

2016

JUNE

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

JULY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	**11**	12	13	14	15	16
17	18	19	20	21	22	23
24	**25**	26	27	28	29	30
31						

AUGUST

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	**8**	9	10	11	12	13
14	15	16	17	18	19	20
21	**22**	23	24	25	26	27
28	29	30	31			

SEPTEMBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	**12**	13	14	15	16	17
18	19	20	21	22	23	24
25	**26**	27	28	29	30	

OCTOBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	**10**	11	12	13	14	15

2017

APRIL

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	**10**	11	12	13	14	15
16	17	18	19	20	21	22
23	**24**	25	26	27	28	29
30						

MAY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	**8**	9	10	11	12	13
14	15	16	17	18	19	20

IMPORTANT DATES

Planning Phase

Budget Calendar is prepared	6/13/2016
Budget worksheets are distributed to departments	6/13/2016
Budget worksheets are submitted to Finance	6/20/2016
Budget expenditure request forms are distributed to departments	6/22/2016
Budget expenditure requests are submitted to Finance	7/06/2016
Revenue & Expenditure Estimates are compiled in software	7/08/2016

Processing Phase

Revenue & Expenditure estimates are reviewed	7/11/2016
Budget meetings are conducted	7/19-20/16
Budget requests are analyzed & adjusted	7/21/2016
Revenue & Expenditures are compiled in spreadsheet	7/22/2016
Proposed budget plan is assembled	7/25/2016
Inserts for Council packets are prepared	7/29/2016
Advertise "Notice of Proposed Budget" & "Public Hearing"-8/4 issue	7/29/2016
Proposed budget is presented to Council	8/08/2016
Proposed budget is reviewed & Council revisions are completed	8/09/2016
Budget Narratives & Goals are distributed to departments	8/10/2016
Budget Narratives & Goals are submitted to Finance	8/17/2016

Adopting Phase

Public Hearing is held & final proposed budget is presented to Council	8/22/2016
Budget is revised with Council recommendations	8/23/2016
Advertise "public notice of budget adoption"-9/1 issue	8/26/2016
Performance measure worksheets & org charts are distributed	9/02/2016
Budget and tax millage resolutions are adopted	9/12/2016
Performance measures worksheets are returned	9/16/2016
Complete budget message & financial summary	9/16/2016
Complete final drafts-department budgets, capital outlay, debt summary	9/16/2016
Complete organizational charts & personnel summary	9/16/2016
Complete performance measures in budget document	9/23/2016
Adopted budget is printed	9/30/2016

Distributing Phase

Adopted budget is distributed internally to dept directors	10/3/2016
Additional hard copies & CD copies are distributed to external parties	10/3/2016
Application & checklist for GFOA budget award is completed	10/10/2016
Budget document is submitted to GFOA	10/14/2016

Revising Phase

Budget revision worksheets are distributed to dept directors	4/07/2017
Budget revision requests are submitted to Finance	4/14/2017
Revisions are compiled in software	4/17/2017
Meetings are conducted with department heads	4/19-20/17

Finalizing Phase

Revisions are presented to City Council for approval	5/08/2017
Budget is revised in accordance with City Council recommendation	5/09/2017
Revised copies of the budget are distributed to dept directors	5/19/2017

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.

(The remainder of this page intentionally left blank.)

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.

(The remainder of this page intentionally left blank.)

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.

(The remainder of this page intentionally left blank.)

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 or three months of operating expenditures, whichever is greater. 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 or three months of operating expenditures, whichever is greater.

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.

(The remainder of this page intentionally left blank.)

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 $150

For small purchases under $150, users, or their designee(s), shall be authorized to make purchases up to $150 without competitive solicitation or issuance of a purchasing order provided such purchase complies with all applicable provisions of this Ordinance and is within the legal limits of the adopted budget. Authorized user will be required to log such purchases on the department's in-house requisition log.

Small Purchases Under $500

Insofar as it is practical for small purchases under $500, no less than two businesses shall be solicited to submit quotations. Award shall be made to the business offering the lowest acceptable quotation. 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 and up to $5,000, no less than three businesses shall be solicited to submit quotations. Award shall be made to the business offering the lowest acceptable quotation. 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 in excess of $5,000 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.

(The remainder of this page intentionally left blank.)

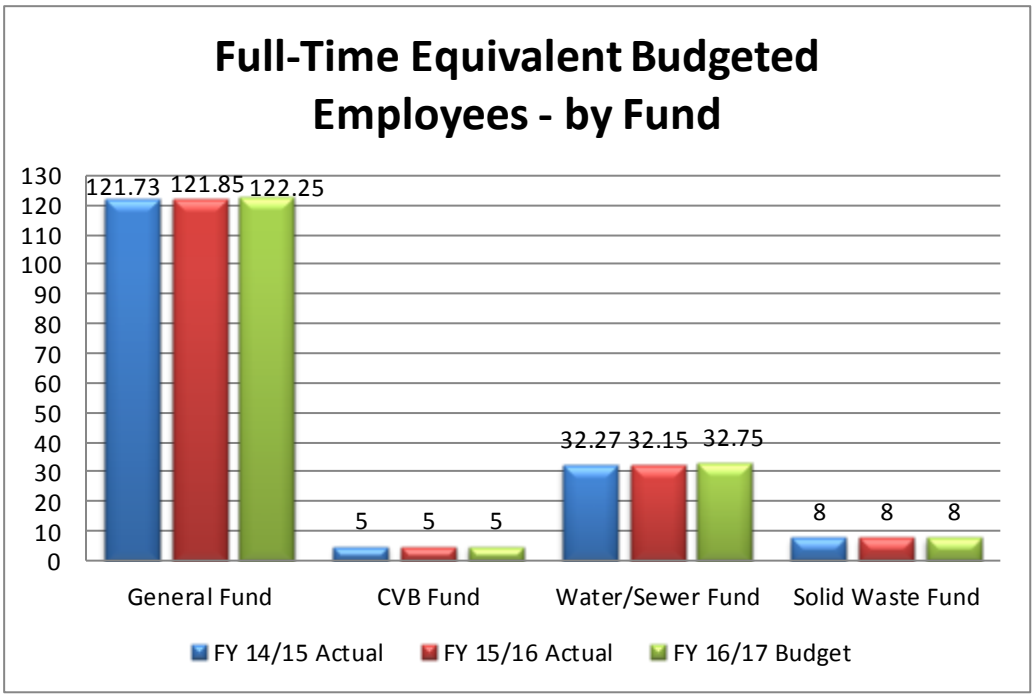


Ellanios, a new coffee shop, opened in Kingsland February 2016.

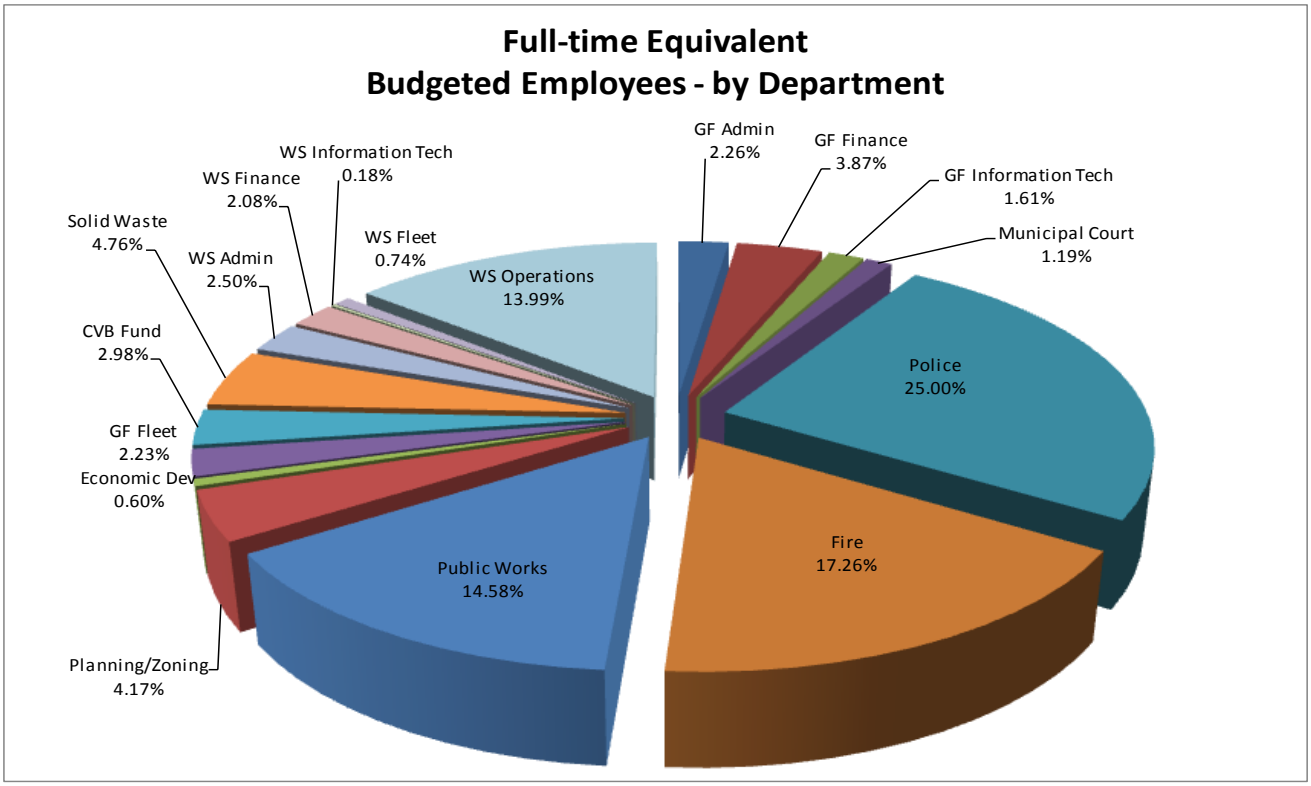
Benefit Package

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 168 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.



(The remainder of this page intentionally left blank.)



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 scale for full-time permanent employees provides for increases based on a twelve-step merit plan with 3.5% increase between each step. Any salary increase is dependent on approval each budget year.

- 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 $32.73 - $58.91 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 $35/$40, emergency room is $150, and the family calendar year deductible is $1,500/person or $3,000/family with an out-of-pocket maximum set at $3,500/$7,000. 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 60 days of employment.

- Prescriptions: In conjunction with health insurance, employees are provided with a prescription card for discount prescriptions; $10 for generic, $35 for brand preferred, and $60 for non-preferred.

- Wellness Clinic: Through an intergovernmental agreement with the County, the employees and dependents on the City insurance can use the County Wellness Clinic free of charge.

- 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 ($75,180)

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 Newport Group deferred compensation plan for its employees to supplement the pension plan. Effective with the FY 08/09 budget year the City offers a 457(b) 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 1951; and terminates employment in 2016.

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.

(The remainder of this page intentionally left blank.)

Personnel Summary

Current Job Title	Actual FY14/15	Actual FY15/16	Approved FY16/17
Administration:			
*City Manager	.8	.8	.8
City Clerk	1	1	1
Assistant City Clerk	1	1	1
Clerk/Receptionist	1	1	1
Subtotal Administration	3.8	3.8	3.8

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

Finance:			
Director	.65	.65	.65
Bookkeeper	.65	.65	.65
Purchasing Agent	.65	.65	.65
Accounting Technician	1.95	1.95	1.95
Accounting Clerk	.65	.65	.65
Customer Service Representative	1.95	1.95	1.95
Subtotal Finance	6.5	6.5	6.5

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	1
Subtotal Municipal Court	2	2	2
Police:			
Chief of Police	1	1	1
Assistant Chief of Police	1	1	1
Lieutenant (Investigations)	0	1	1
Lieutenant (Uniform Patrol)	1	2	2
Lieutenant (Professional Standards)	1	1	1
Support Services Director	1	1	1

Sergeant (Investigations)	1	0	0
Criminal Investigator	3	2	2
Sergeant (Uniform Patrol)	4	4	4
Sergeant (Professional Standards)	1	1	1
Sergeant (SRO)	1	1	1
School Resource Officer	2	2	2
Evidence Tech	1	1	1
Patrol Officer	19.5	19	22
Cadet	2	3	0
Records Clerk	2	2	2
Subtotal Police	41.5	42	42
Fire:			
Fire Chief	1	1	1
Captain	5	2	2
Lieutenant	0	1	1
Firefighter/Paramedic	2.6	2.3	2.3
Firefighter/EMT	10.7	10.4	10.4
Firefighter	9.7	12.3	12.3
Subtotal Fire	29	29	29
Public Works:			
*Director	.5	.5	.5
*Assistant Director	.5	.5	0
Dispatcher/Inventory Clerk	1	1	1
Crew Leader	3	3	3
Carpenter	1	1	1
Electrician	1	1	1
Heavy Equipment Operator	1	2	2
Equipment Operator	1	1	1
Crew Worker	16	15	15
Subtotal Public Works	25	25	24.5

*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	0	0
GIS Manager	1	1	1
License & Permit Clerk	1	1	1
Building Inspector	2	2	2
GIS Technician	1	1	1
Clerk/Receptionist	1	1	1
Subtotal Planning & Zoning	7	7	7

Economic Development:

Exec Development Director	1	1	1
Subtotal Economic Development	1	1	1

Fleet Services:

Director	.75	.75	.75
Administrative Assistant	.75	.37	.37
Mechanic	2.63	2.63	2.63
Subtotal Fleet Services	4.13	3.75	3.75

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

Information Technology:

Director	.90	.90	.90
Assistant Director	.90	.90	.90
Computer Support	0	0	.90
Subtotal Information Technology	1.8	1.8	2.7

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

Grand Total General Fund	**121.73**	**121.85**	**122.25**

Convention & Visitors Bureau Fund

Tourism:

Director	1	1	1

Assistant Director	1	1	1
*Services Coordinator	0	.25	.375
Subtotal Tourism	2	2.25	2.375

*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
*Services Coordinator	0	.25	.125
Visitor Information Specialist	2	1.5	1.5
Subtotal Welcome Center	3	2.75	2.625

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

Grand Total C V B Fund	**5**	**5**	**5**

Solid Waste Fund

Sanitation:

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

Water/Sewer Fund

Administration:

*City Manager	.2	.2	.2
Meter Tech	4	4	4
Subtotal Administration	4.2	4.2	4.2

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

Finance:

Director	.35	.35	.35
Bookkeeper	.35	.35	.35
Purchasing Agent	.35	.35	.35

Accounting Technician	1.05	1.05	1.05
Accounting Clerk	.35	.35	.35
Customer Service Representative	1.05	1.05	1.05
Subtotal Finance	3.5	3.5	3.5

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

Information Technology:

Director	.1	.1	.1
Assistant Director	.1	.1	.1
Computer Support	0	0	.1
Subtotal Information Technology	.2	.2	.3

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

Fleet Services:

Director	.25	.25	.25
Administrative Assistant	.25	.13	.13
Mechanic	.87	.87	.87
Subtotal Fleet Services	1.37	1.25	1.25

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

Operations:

*Director	.50	.50	.50
*Assistant Director	.50	.50	1
Water Plant Superintendent	1	1	1
Waste Water Superintendent	1	1	1
Plant Operator	3	2	2
Utility Line Technician	5	9	9
Administrative Assistant	1	1	1
Crew Foreman	1	1	1
Electrician	1	1	1
Heavy Equipment Operator	1	0	0
Equipment Operator	2	0	0

Maintenance Technician	3	4	4
Crew Worker	3	2	2
Subtotal Operations	23	23	23.5

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

Grand Total Water/Sewer Fund	**32.27**	**32.15**	**32.75**
Total Full-Time Equivalent (FTE)	**167**	**167**	**168**

(The remainder of this page intentionally left blank.)



Dick's Wings, a new restaurant,
opened in Kingsland March 2016.

City Wide

Incorporated 1908

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Revenue from Taxes	$8,035,624	$8,226,698	$8,187,255
Revenues from Licenses	333,186	324,500	368,000
Charges for Services	6,682,179	6,528,100	6,695,100
Fines and Forfeitures	1,089,642	1,115,000	1,319,000
Investment Income	15,158	21,595	20,540
Other Income	1,632,726	1,186,445	1,041,236
Intergovernmental Revenue	2,230,995	3,388,640	2,393,025
Other Financing Sources	3,259,389	5,604,942	3,019,062
Total Revenues	23,278,899	26,395,920	23,043,218
Expenses/Expenditures			
Personal Services	8,178,340	8,111,383	8,352,104
Purchased/Contracted Services	1,489,905	1,732,223	1,761,155
Supplies	2,029,356	2,305,982	2,245,689
Other Costs	830,378	866,490	957,681
Debt Service	589,869	2,396,729	2,115,110
Other Financing Uses	3,109,333	4,787,555	3,345,314
Capital Outlays	695,535	4,876,610	3,066,482
Depreciation & Amortization	1,664,673	-	-
Total Expenses/Expenditures	18,587,389	25,076,972	21,843,535
Total Revenues Over (Under) Expenses:	$4,691,510	$1,318,948	$1,199,683
Fund Balance at Beginning of Year	$21,643,297	$26,334,807	$27,653,755 *
Fund Balance at End of Year	$26,334,807	$27,653,755 *	$28,853,438 *
FTE Positions	**167.0**	**167.0**	**168.0**

**Estimated Non-GAAP Basis*

City Wide

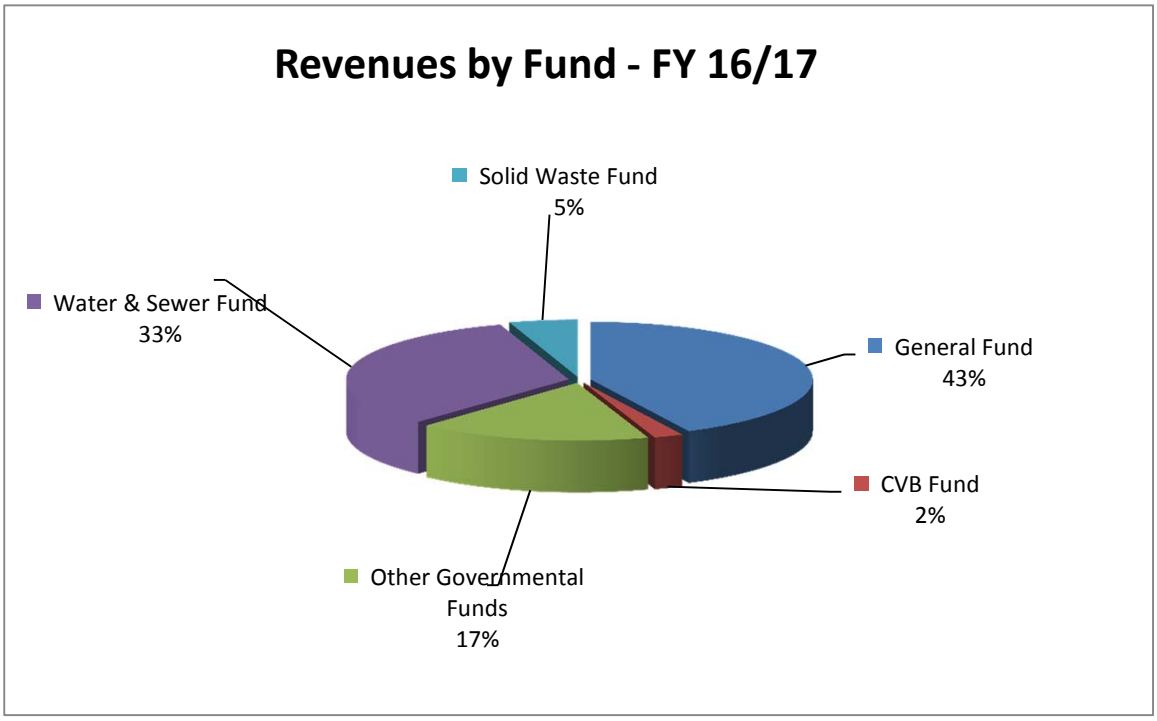
Incorporated 1908

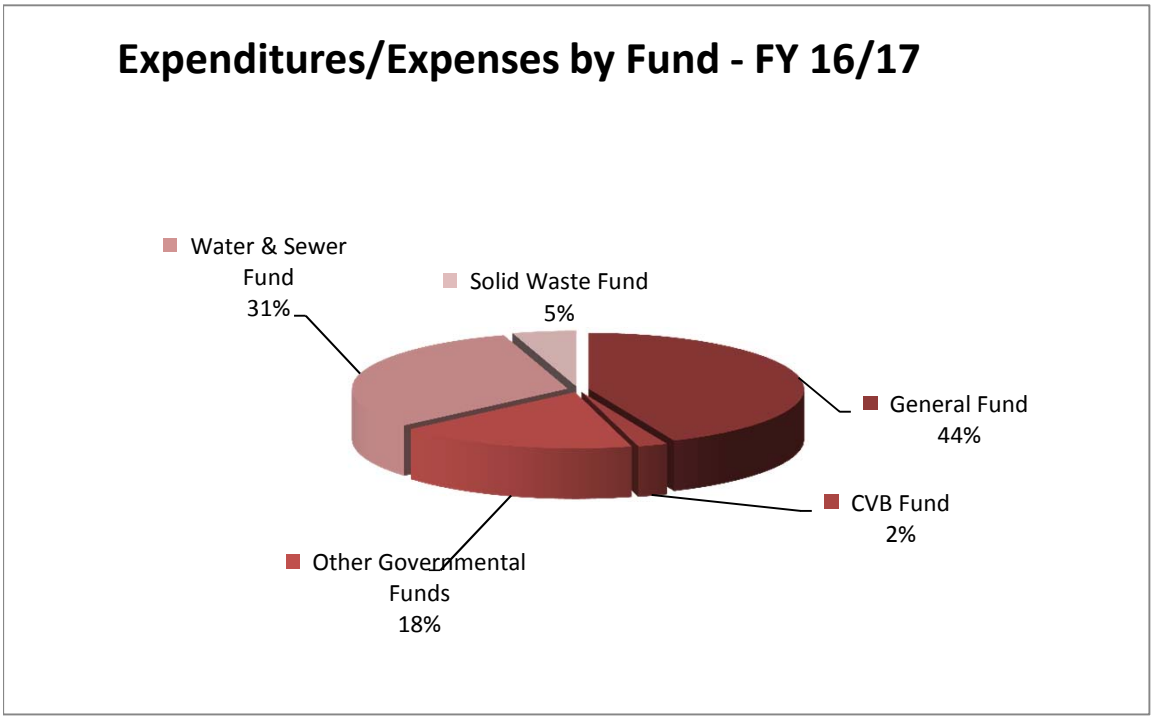
Budget Summary
By Fund

	FY 16/17 Total	General Fund	CVB Fund	Other Governmental Funds	Water & Sewer Enterprise Fund	Solid Waste Enterprise Fund
Revenues						
Revenue from Taxes	$ 8,187,255	$ 7,312,255	$ -	$ 875,000	$ -	$ -
Revenues from Licenses	368,000	368,000	-	-	-	-
Charges for Services	6,695,100	20,700	-	-	5,777,400	897,000
Fines and Forfeitures	1,319,000	1,279,000	-	40,000	-	-
Investment Income	20,540	15,000	-	1,025	4,500	15
Other Income	1,041,236	525,766	488,700	13,770	13,000	-
Intergovernmental	2,393,025	323,200	-	2,069,825	-	-
Other Financing Sources	3,019,062			909,062	1,860,000	250,000
Total Revenues	23,043,218	9,843,921	488,700	3,908,682	7,654,900	1,147,015
Expenses/Expenditures						
Personal Services	8,352,104	6,171,087	261,200	-	1,569,938	349,879
Purchased/Contracted Services	1,761,155	877,962	108,680	20	578,151	196,342
Supplies	2,245,689	1,246,216	38,550	60,185	738,238	162,500
Other Costs	957,681	670,861	80,270	6,550	200,000	-
Debt Service	2,115,110	-	-	426,938	1,597,448	90,724
Other Financing Uses	3,345,314	294,670	-	3,050,644	-	-
Capital Outlays	3,066,482	249,601	-	364,345	2,202,536	250,000
Total Expenses/Expenditures	21,843,535	9,510,397	488,700	3,908,682	6,886,311	1,049,445
Total Revenues Over (Under) Expenses:	$1,199,683	$333,524	$0	$0	$768,589	$97,570
Fund Balance at Beginning of Year	$26,564,396 *	$1,581,593 *	$194,960 *	$ 78,230 *	$23,740,337 *	$969,276 *
Fund Balance at End of Year	$27,764,079 *	$1,915,117 *	$194,960 *	$78,230 *	$24,508,926 *	$1,066,846 *
% of Budget Total	100.00%	43.54%	2.24%	17.89%	31.53%	4.80%
FTE Positions	**168**	**122.25**	**5**	**N/A**	**32.75**	**8.0**

**Estimated Non-GAAP Basis*

City Wide


Revenues by Fund - FY 16/17
Solid Waste Fund
5%
Water & Sewer Fund
33%
General Fund
43%
CVB Fund
2%
Other Governmental
Funds
17%


Expenditures/Expenses by Fund - FY 16/17
Water & Sewer
Fund
31%
Solid Waste Fund
5%
General Fund
44%
CVB Fund
2%
Other Governmental
Funds
18%

City Debt Structure Summary

Set forth below is information concerning the debt of the City estimated as of October 1, 2016.

	Remaining over the life of the debt	
	Principal	Interest
Note Payable (1)	$ 1,249,344	$ 42,708
Capital Leases (2)	1,293,287	128,775
Water Revenue Bonds (3)	8,048,190	463,247
Welcome Center Revenue Bond (4)	2,216,519	422,316
Tax Anticipation Note (5)	770,820	0
Total	$ 13,578,160	$ 1,057,046

1. A note was secured to pay the residual debt from the sale of the golf course in 2006. The principal balance is $1,249,344. This is not secured by ad valorem property taxes and does not constitute a debt of the City within the meaning of the constitutional limitation upon indebtedness.

2. Currently the City has nine (9) annually-renewable capital equipment leases with three of them new to this budget. Two leases will retire this year. 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 $2,216,519. 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.

5. In March 2016 the City issued a SPLOST tax anticipation note for the construction of Boone Street project ahead of SPLOST proceeds anticipated to be received over the year. The note was paid n full on October 24, 2016. All interest related to the note was paid by the developer for new commercial retail coming to the site.

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	$ 394,854,045
For tax year 2015 *(Bond Purposes)*	*x .10*
Debt Limit *(10% of Assessed Value)*	$ 39,485,404
Amount of Debt Applicable to Debt Limit	$ 0
Legal Debt Margin	$ 39,485,404

The obligations of the City 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.

(The remainder of this page intentionally left blank.)

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 2014/15 actual and fiscal year 2015/16 budget amounts. The approved fiscal year 2016/17 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 $9,843,921. Revenues increased by 1.25% or $121,498 resulting in a contingency of $333,524. This is due to increases in building permits and fines and forfeitures.

Property taxes are anticipated to be reduced by a half mill to 7.50 mills and accounts for 36.27% of the total general fund revenues. The next largest single revenue source is generated from excise taxes which comprises 21.25% of the total general fund budget. The revenues are prepared with a conservative approach by using historical information.

Expenditure Summary

Expenditures increased by 1.69% or $157,852 mainly due to an up to 3% merit raises for employees and 12% in health insurance. Personnel services, at 64.89%, account by far as the largest total general government expenditures while public safety accounts for the largest function of expenditures at 52.49%.

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 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Revenues from Property Taxes	$3,579,065	$3,756,000	$3,570,000
Revenues from Other Taxes	1,927,027	2,033,995	2,092,255
Revenues from Sales Tax	1,655,045	1,609,460	1,650,000
Revenues from Licenses	333,186	324,500	368,000
Charges for Services	25,077	27,600	20,700
Fines and Forfeitures	991,838	1,060,000	1,279,000
Investment Income	4,224	15,000	15,000
Other Income	912,632	572,428	525,766
Intergovernmental	317,009	323,440	323,200
Total Revenues	9,745,103	9,722,423	9,843,921
Expenditures			
Personal Services	6,204,903	6,004,863	6,171,087
Purchased/Contracted Services	682,301	797,427	877,962
Supplies	1,019,716	1,146,269	1,246,216
Other Costs	630,315	585,495	670,861
Other Financing Uses	420,448	602,112	294,670
Subtotal Expenditures	8,957,683	9,136,166	9,260,796
Capital Outlays	190,274	216,379	249,601
Total Expenditures	9,147,957	9,352,545	9,510,397
Total Revenues Over (Under) Expenditures:	$597,146	$369,878	$333,524
Fund Balance at Beginning of Year	$614,569	$1,211,715	$1,581,593 *
Fund Balance at End of Year	$1,211,715	$1,581,593 *	$1,915,117 *
FTE Positions	**121.73**	**121.85**	**122.25**

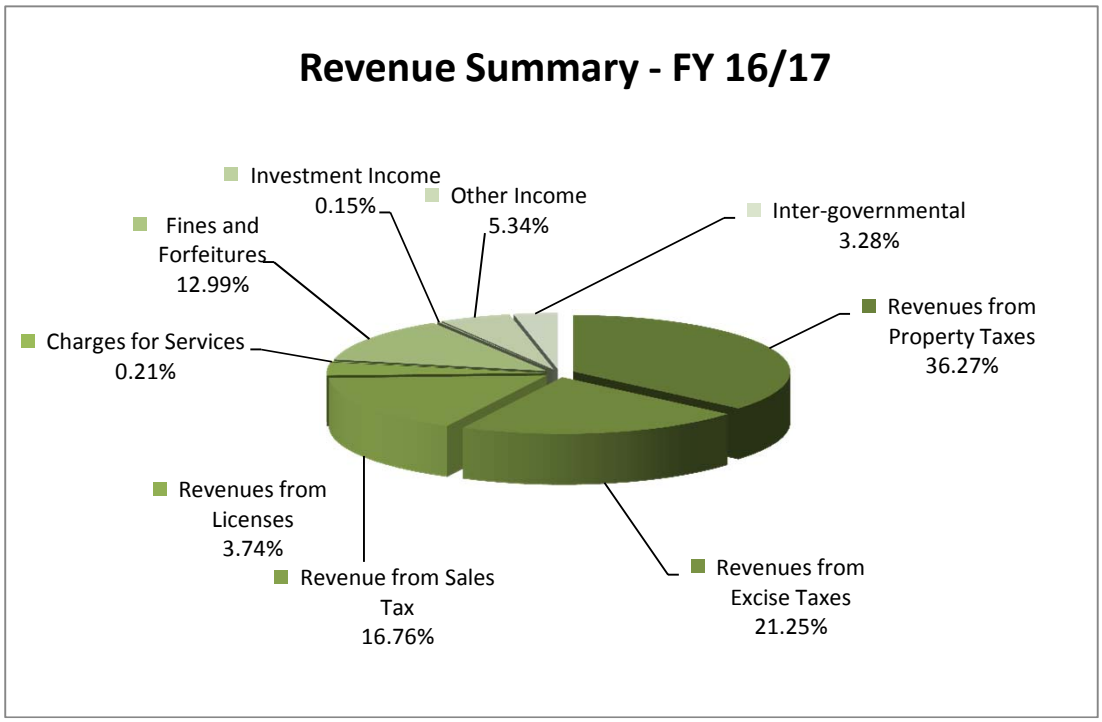
**Estimated Non-GAAP Basis*

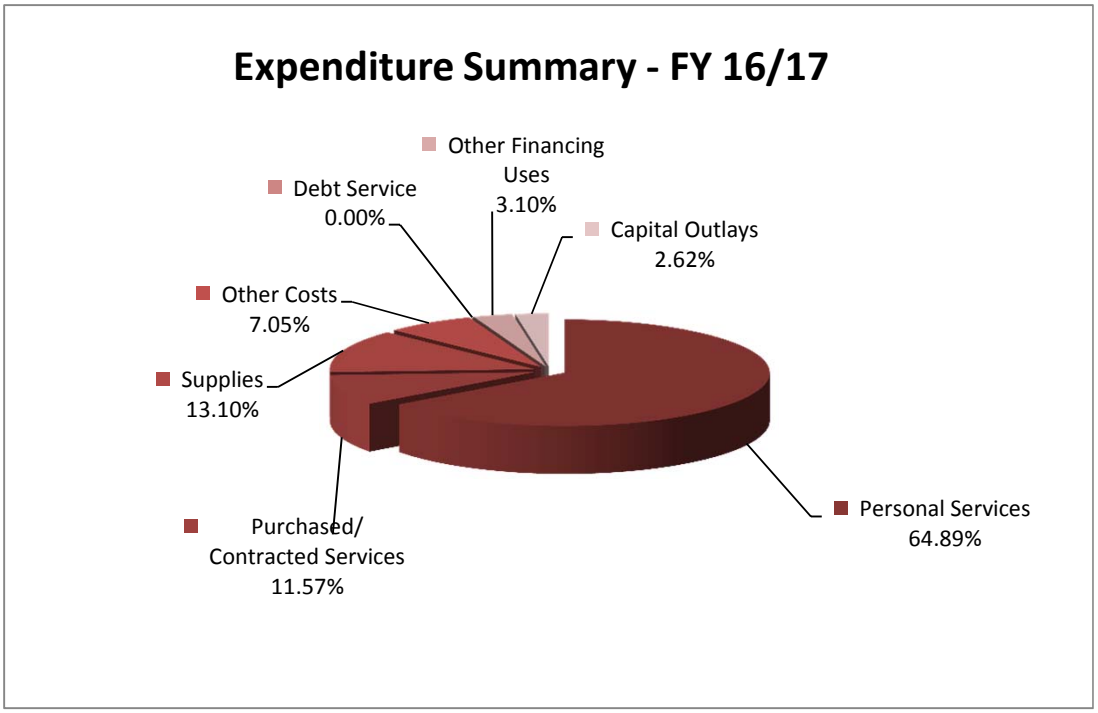
General Fund

Budget Summary
By Department

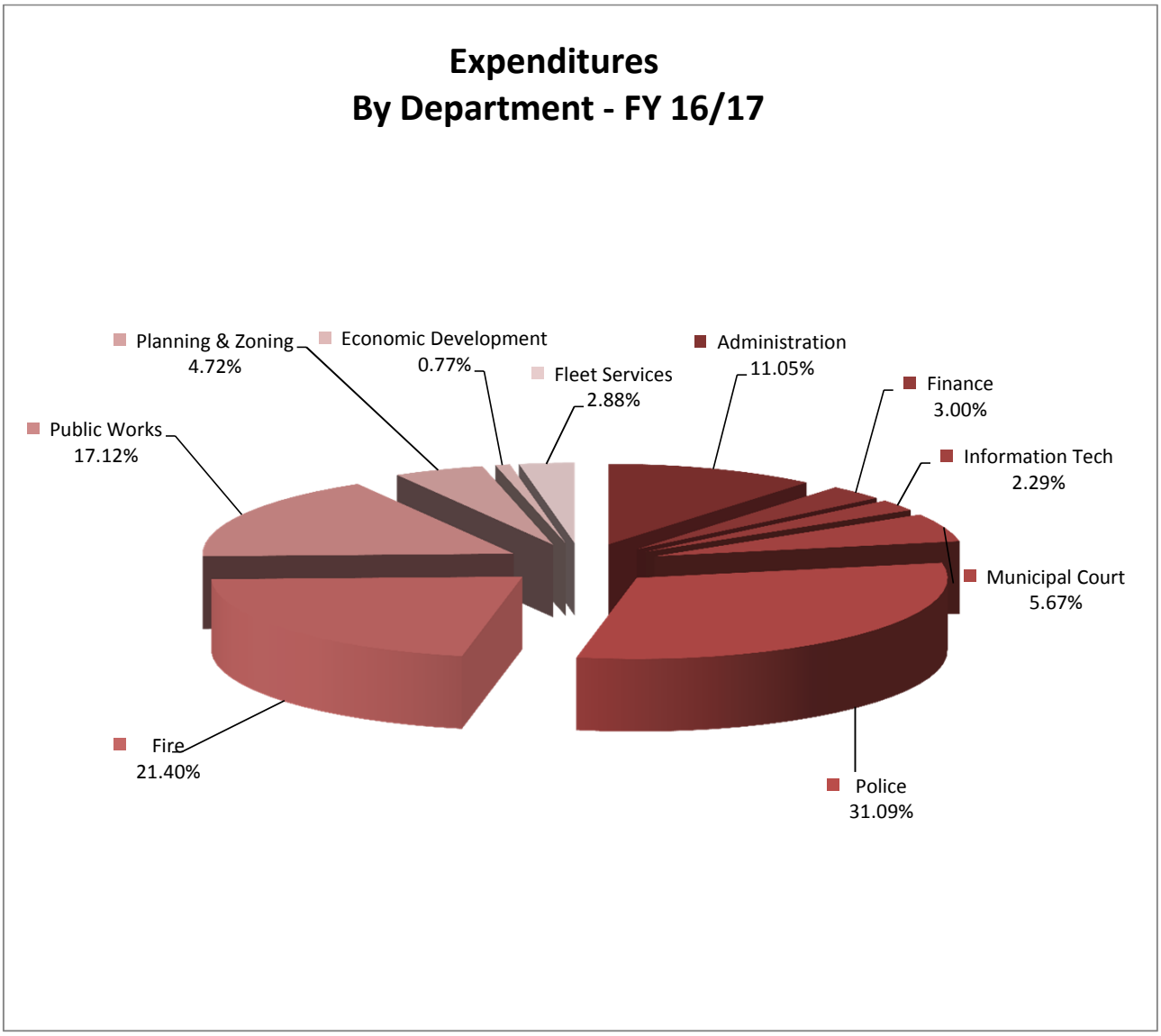
	FY 16/17 Total	Administration	Information Technology	Finance	Municipal Court	Police	Fire	Public Works	Planning & Zoning	Economic Development	Fleet Services
Revenues											
Revenues from Property Taxes	$3,570,000										
Revenues from Excise Taxes	2,092,255										
Revenue from Sales Tax	1,650,000										
Revenues from Licenses	368,000										
Charges for Services	20,700										
Fines and Forfeitures	1,279,000										
Investment Income	15,000										
Other Income	525,766										
Intergovernmental	323,200										
Total Revenues	9,843,921										
Expenditures											
Personal Services	6,171,087	289,814	148,767	262,328	136,651	2,241,115	1,432,183	1,000,324	394,482	46,702	218,721
Purchased/Contracted Services	877,962	243,430	43,198	10,379	25,000	178,659	213,647	96,188	40,855	5,479	21,127
Supplies	1,246,216	79,800	26,030	12,930	21,700	340,994	235,600	459,550	13,900	21,500	34,212
Other Costs	670,861	315,222	0	0	355,639	0	0	0	0	0	0
Other Financing Uses	294,670	122,299	0	0	0	99,496	60,320	12,555	0	0	0
Subtotal Expenditures	9,260,796	1,050,565	217,995	285,637	538,990	2,860,264	1,941,750	1,568,617	449,237	73,681	274,060
Capital Outlays	249,601	0	0	0	0	96,601	93,000	60,000	0	0	0
Total Expenditures	9,510,397	$1,050,565	$217,995	$285,637	$538,990	$2,956,865	$2,034,750	$1,628,617	$449,237	$73,681	$274,060
Total Revenues Over (Under) Expenditures:	$333,524										
% of Budget Total	100.00%	11.05%	2.29%	3.00%	5.67%	31.09%	21.40%	17.12%	4.72%	0.77%	2.88%
FTE Positions	**122.25**	**3.8**	**2.7**	**6.5**	**2.0**	**42.0**	**29.0**	**24.5**	**7.0**	**1.0**	**3.8**

General Fund





General Fund

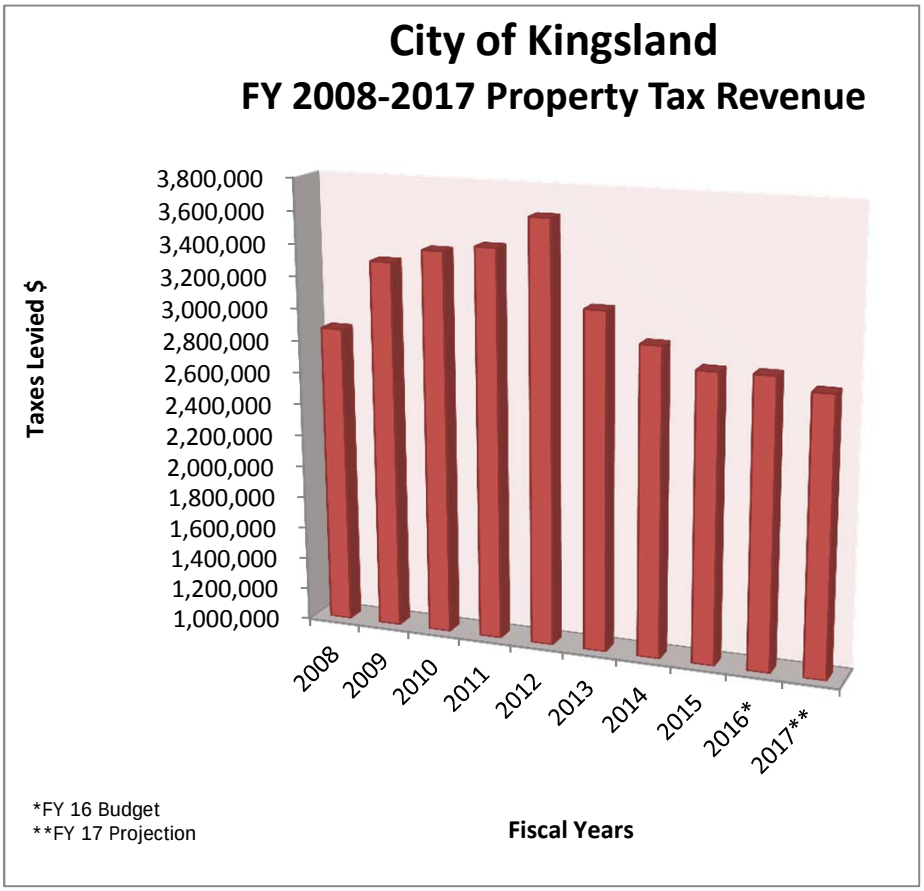


General Fund

Major Revenue Sources

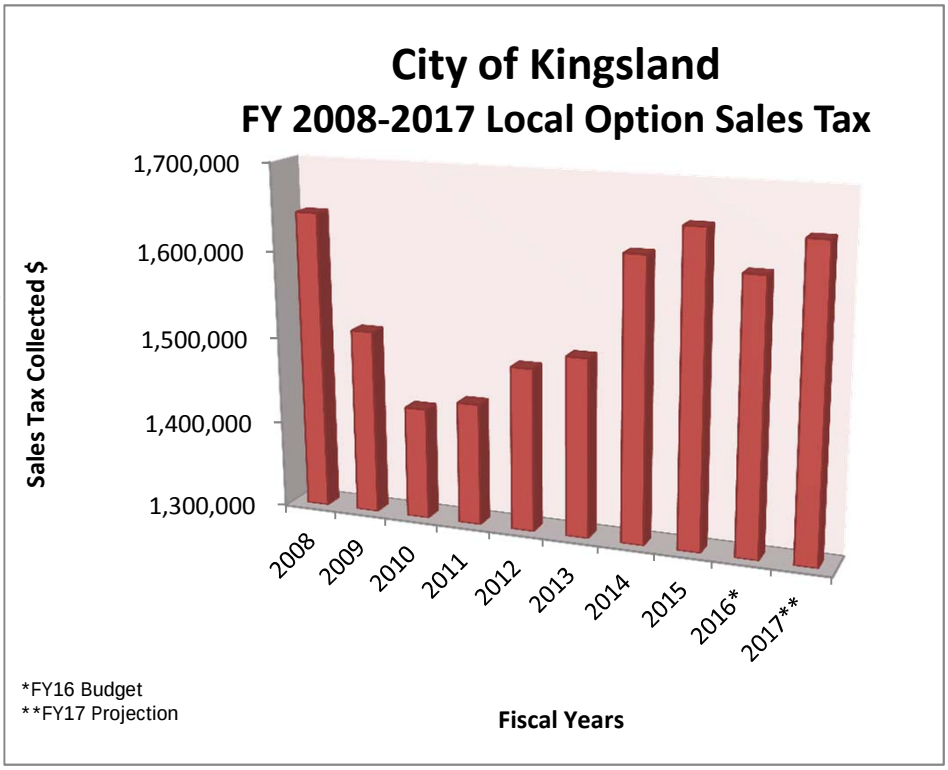
Property Taxes Levied

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 7.50 mills. Due to the tremendous growth the City has experienced, the tax base has increased dramatically through 2010 and then began to decrease in 2013 due to the economy and reassessments. The budget is prepared on projected collection instead of taxes levied. Property taxes for 2016 will be billed in the first quarter of FY 2016-17.



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 2016 to 24.58% which was agreed through an inter-governmental contract with the county. The current agreement is in effect until the year 2022.

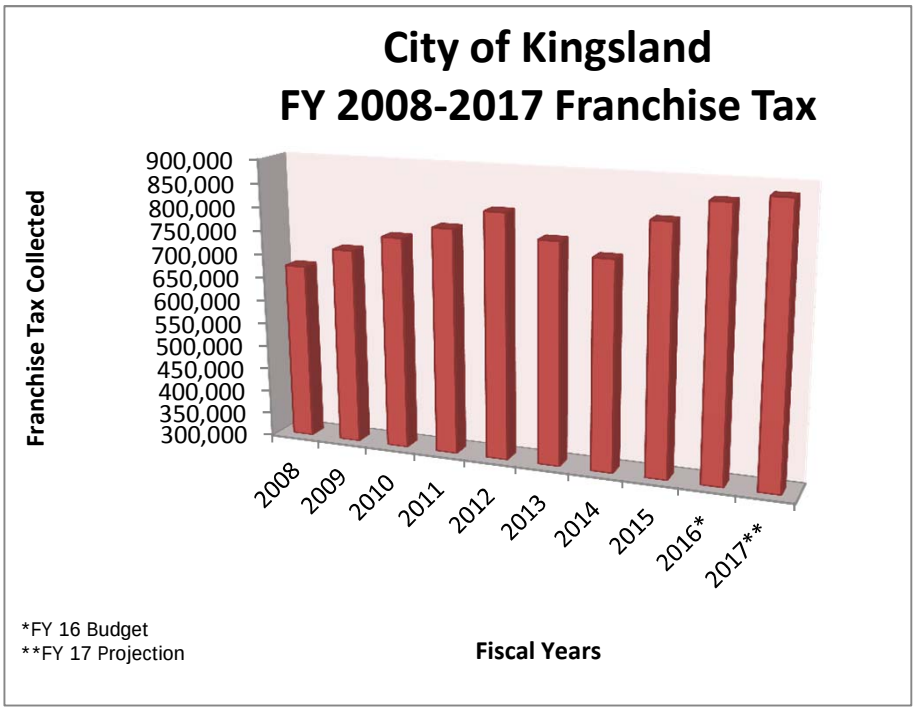


General Fund

Major Revenue Sources

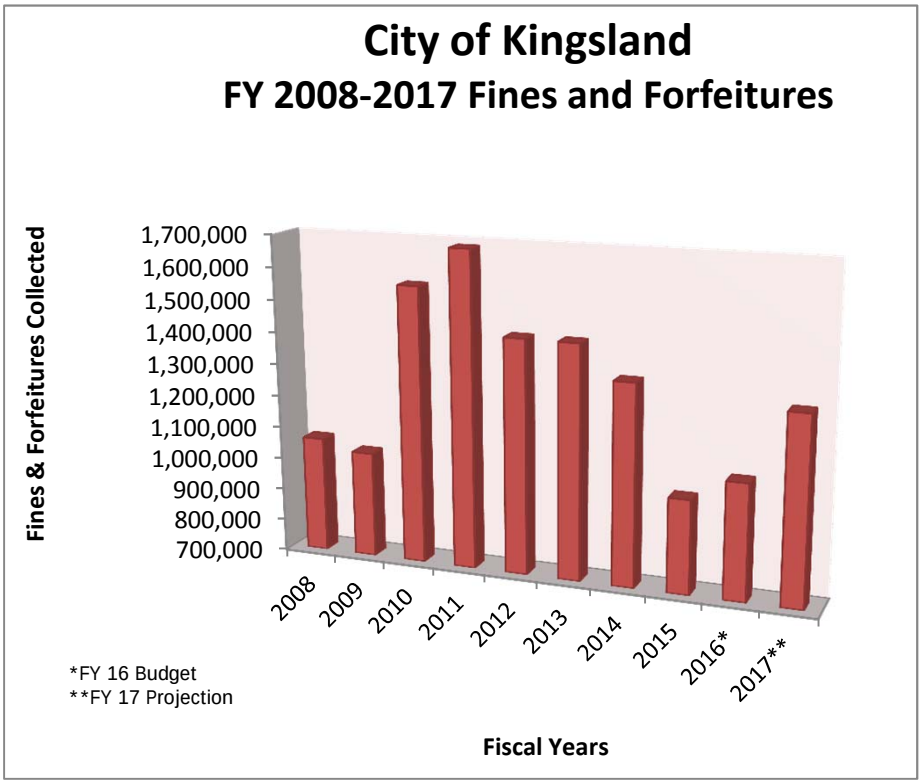
Franchise Taxes

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.

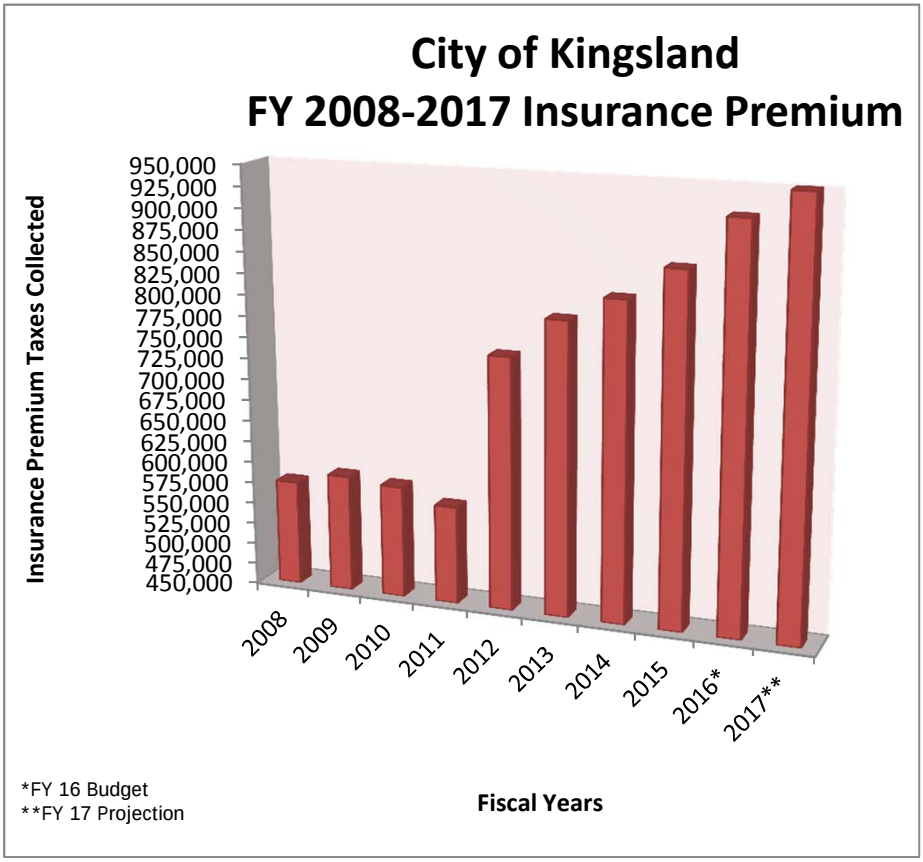


General Fund

Major Revenue Sources

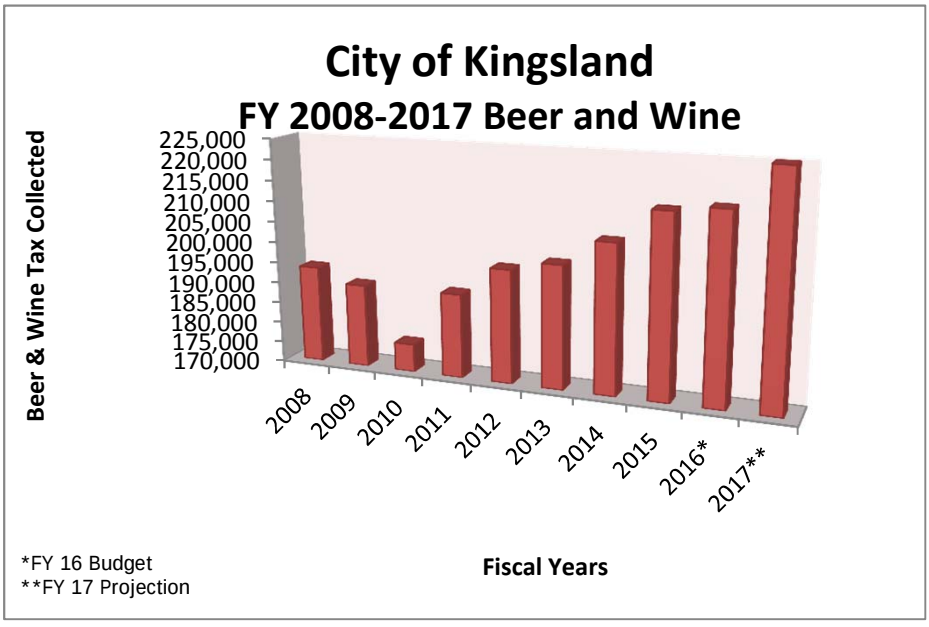
Insurance Premium Taxes

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.

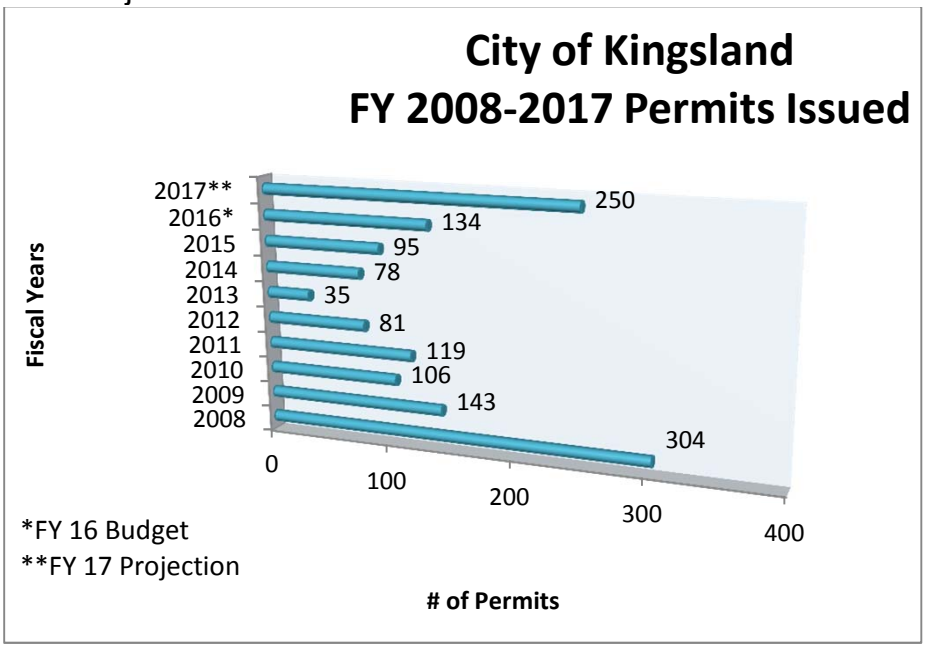


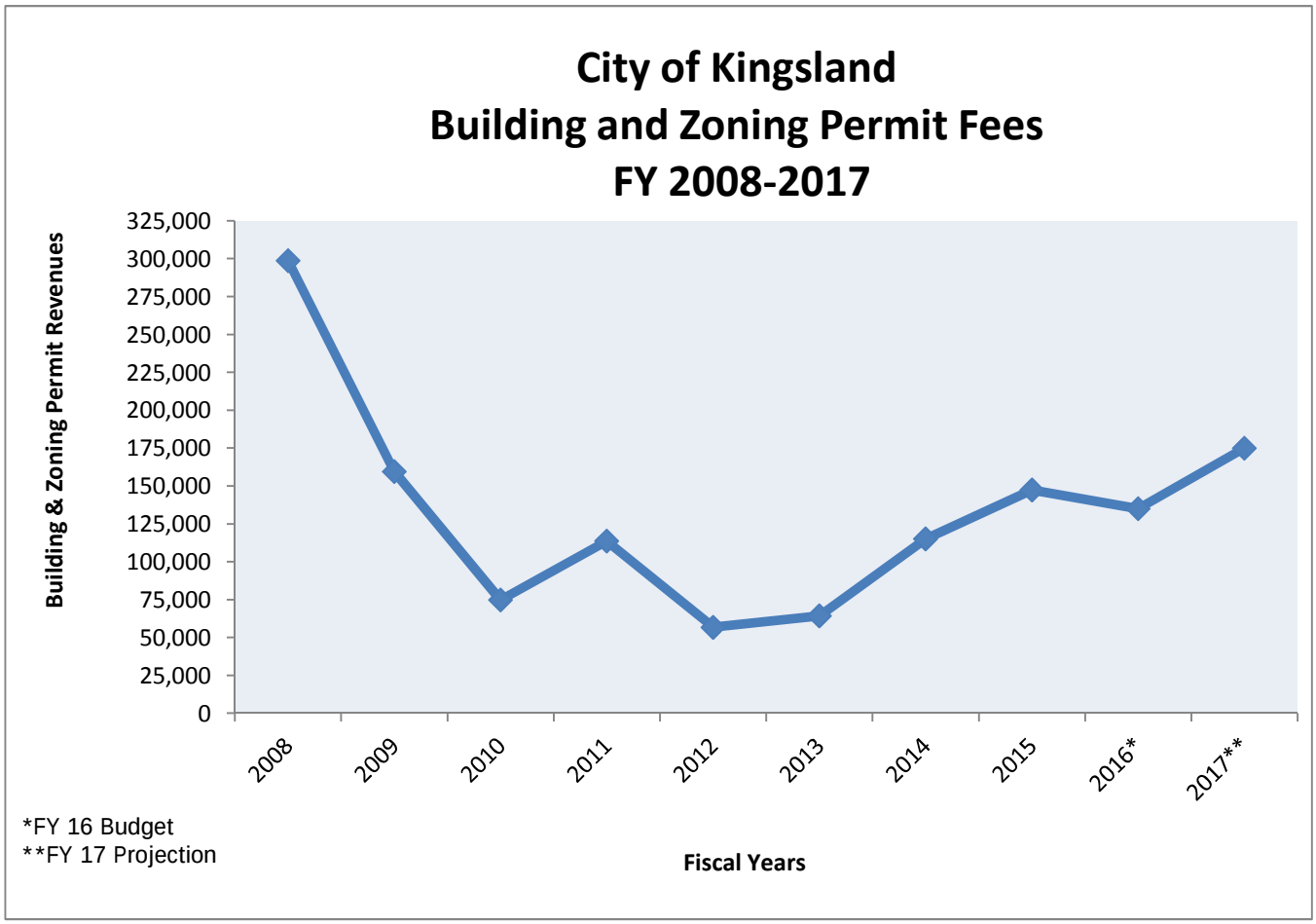
General Fund

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 since 2007. An upward trend is beginning to show after 2013 as the economy recovers.





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.

(The remainder of this page intentionally left blank.)

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, Administrative Assistant, and reception(s). Other aspects involved in this department are human resources, election proceedings, and council meeting facilitations.

The City Manager carries out supervisory and managerial responsibility in accordance with policies, procedures, and applicable laws including planning, assigning, and directing work and addressing complaints and resolving problems. The City Manger plans long-range goals, objectives, the organizational structure, and the overall direction for the organization. The City Manager serves as a liaison and member of various committees and teams and collaborates, persuades, presents reports to, and negotiates with outside agencies to coordinate efforts and maintain cooperative and efficient relationships.

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 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 Department 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 City Manager.

IN ORDER TO MEET LONG TERM ECONOMIC AND CULTURAL GOALS, THE ADMINISTRATION DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:		
FY 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue utilization of the Joint Comprehensive Plan.	Completed several major projects in line with the JCP related infrastructure improvements, pedestrian friendly walkability, and intergovernmental cooperation.	Begin a coordinated effort with partnering entities in preparation for joint comprehensive plan revisions due in 2018.
Continue annual review of the City's Short & Long-term Strategic Plan.	Held short term planning session with department heads and elected officials facilitated by Georgia Power's Department of Economic Development.	Implement obtainable goals and objectives outlined in the short and long term plan, as funds become available.
Continue to explore innovative ideas to enhance services to the citizens of Kingsland.	Improvements made to city technological resources and utilized creative financing methods and coordinated economic development efforts. Began GEFA/CDBG funded projects to improve infrastructure operations, services, and accountability.	Continue to explore innovative ideas to enhance services to the citizens of Kingsland.
Continue to enhance and develop Human Resource functions.	Re-implemented LocalGovtU on-line training. Completed annual review of policies and procedures.	Continue to enhance and develop Human Resource functions.

Continue to research grants to off-set cost in providing services.	Applied for and received low interest GEFA loans and maximized available grant amount of $1m; leveraged GEFA $ against a $500k CDBG grant. Also, continued to participate in the LGRMS Safety, Liability, and Wellness grant fund programs. Completed North Forced Main project utilizing $485k in EPA Grant funding.	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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue to reduce the number of lawsuits against the City.	Participated in annual loss run review with LGRMS staff, prepared action plan to reduce accidents and incidents.	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.	Implemented changes to the FLSA, completed annual review of HR policies.	Continue to monitor and research State & Federal regulations relative to personnel matters to insure continued compliance.
Continue to develop the City's Wellness Program.	Participated in the Living Well Employee Clinic, provided lunch and learn sessions, and wellness promotion programs. Requested enhanced marketing strategies from County and clinic staff to increase participation.	Continue to develop the City's Wellness Program. Analyze ROI at year end to determine the need to continue supporting this program.
Continue to promote safety among employees.	Provided regular safety training opportunities, promotional programs, and safety equipment.	Continue to promote safety among employees.
Continue to reduce overall employee turn-over rate.	These efforts have been hindered by the apprenticeship program at Kings Bay, rebound of housing construction industry, and competing wages from other market areas, particularly in Public Safety.	Continue to search for creative methods of reducing overall employee turn-over rate.
Continue staff development and training.	Implemented LovalGovtU on-line training program for all departments. Lunch and learn sessions and LGRMS on-site and regional training opportunities.	Continue staff development and training. Encourage the use of the tuition reimbursement program and continue to support job specific training opportunities.

Continue to monitor, assess, and realign staff for overall efficiency and effectiveness in providing services to the City.	Accomplished in 2016 with the realignment of public works and municipal utilities. Also partnered with local government partners on co-location, cost sharing, and other cooperative opportunities.	Continue to explore so-sharing opportunities with our local government partners.
Continue to review City policies and Code of Ordinances to determine continued feasibility and effectiveness.	This goal is ongoing.	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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue to close the gap on uncollected property taxes until a 100% collection rate is achieved.	Collected $226,473 in delinquent taxes for an overall collection rate of 99.02%.	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.	Performed a significant amount of large project work with existing staff to reduce costs.	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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue to work toward West Kingsland force main, Phase II.	Project on hold due to limited development in this area.	Shift infrastructure improvement focus to Kingsland East to Mariners Landing and Camden Woods Parkway. Also concentrate on improvements to existing infrastructure
Complete widening of Gross Road from Highway 40 to Laurel Island Parkway.	Project postponed due to land use changes that limits the opportunity for future development. Funding shifted to Boone Street improvements where there is more opportunity for commercial and retail development.	Complete widening of Gross Road from Highway 40 to Laurel Island Parkway.

Continue to be pro-active in planning for growth and development within the City.	This goal is ongoing.	Boone Street Phase III, Boone Street intersection improvements, Camden Woods Parkway road and w/s, w/s rehab at key locations with GEFA/CDBG funding, bring old WWTP back on-line and explore leachate treatment as a possible revenue source. Kingsland east water tower, forced main, and distribution line expansion and improvements.

Capital Outlay Overview

For this budget year this department had no capital outlay.

Budget Summary

Overall this department's budget reflects increases in salaries for merit raises, health and liability insurance, automated city wide time clock system, and public service authority contract.

(The remainder of this page intentionally left blank.)

Administration Department

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$ 450,007	$ 289,201	$ 289,814
Purchased/Contracted Services	219,607	227,254	243,430
Supplies	64,896	70,935	79,800
Other Costs	335,545	296,595	315,222
Other Financing Uses	253,149	122,300	122,299
Subtotal	1,323,204	1,006,285	1,050,565
Capital Outlays	-	-	-
Total	$ 1,323,204	$ 1,006,285	$ 1,050,565

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

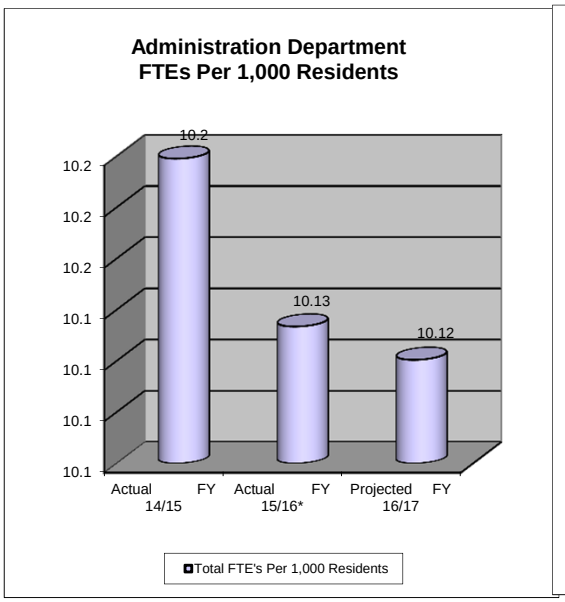
FTE Summary

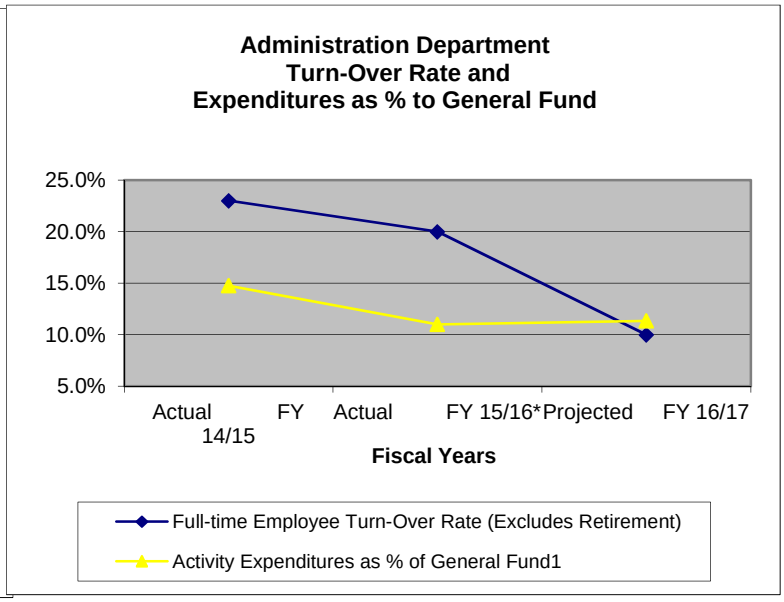
	Actual FY 14/15	Actual FY 15/16	Projected FY 16/17
Position			
City Manager*	0.80	0.80	0.80
City Clerk	1.00	1.00	1.00
Assistant City Clerk	1.00	1.00	1.00
Clerk/Receptionist	1.00	1.00	1.00
FTE Positions	**3.80**	**3.80**	**3.80**

Administration Department

Performance Measures

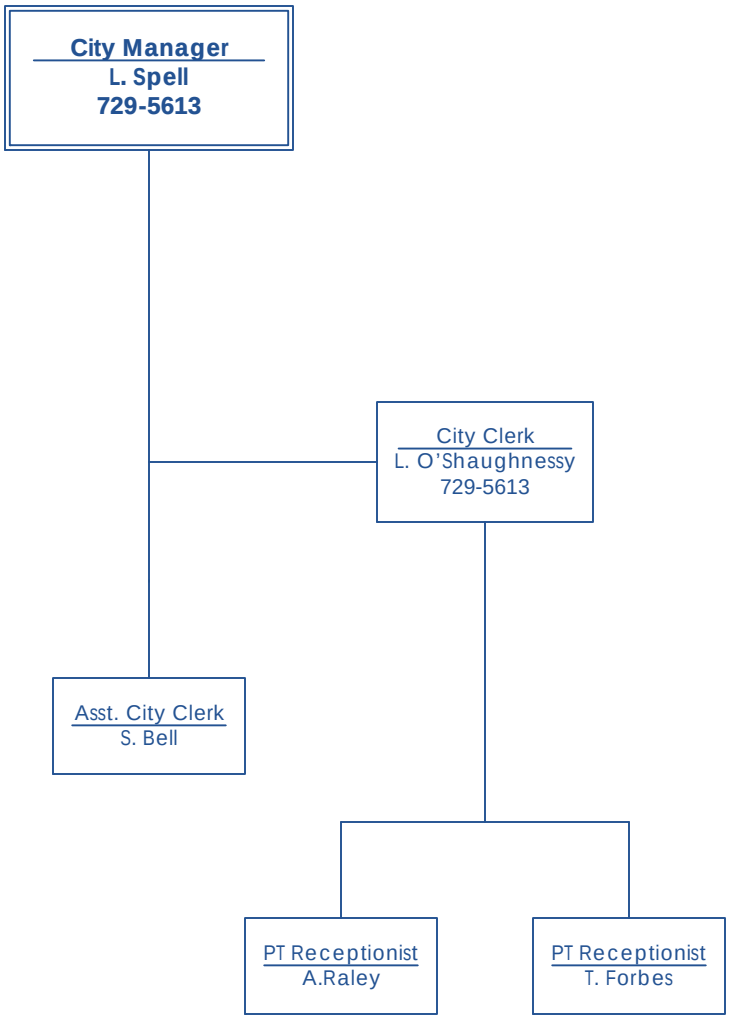
	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Council Meetings Held	23	21	22
	# of Resolutions Adopted	18	24	21
	# of Ordinances Passed by Council	13	7	10
	Employees Hired/Replaced	44	31	30
	Employees Terminated	38	33	28
	Total Full Time Equivalent Employees	167	167	168
	Estimated City Population	16,374	16,487	16,600
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	10.2	10.13	10.12
	Full-time Employee Turn-Over Rate (Excludes Retirement)	23%	20%	10%
	# of Employees not Completing Probation	5	3	1
	Activity Expenditures as % of General Fund[1]	14.77%	11.01%	11.34%





**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.

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 twenty (120) desktop and portable 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.

(The remainder of this page intentionally left blank.)

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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue cost saving measures and to develop more efficient ways to document and respond to trouble calls.	Continue to use the Spiceworks IT trouble ticket software to prioritize jobs.	Add additional employee to operate the help desk and manage trouble tickets. Continue to manage COTS resources (i.e., toner, etc.) to cut down on expenditures.
Implement and install a city wide time clock system that is web based to streamline time keeping.	Deferred to next fiscal year due to funding.	Implement and install a city wide time clock system that is web based to streamline time keeping.
Integrate mobile technology for NEW WORLD software.	Project Completed.	Add additional tablets to KPD and KFR units to improve efficiency in call response.
Add new servers as needed to support City Operations.	All servers converted to Virtual Machines this budget year.	No new servers needed at this time.
Need to add a help desk technician to assist with better management of trouble calls and to assist new projects to run smoother. This will also help reduce the time IT has no support due to vacations and illness.	Deferred to next fiscal year due to funding.	Request IT help desk technician and reinstitute the IT help desk and help line.
Have one employee completed with IT Leadership program and analyze if program is cost effective before moving forward with other employees.	This goal is in progress.	Continue training with GMIS.
Implement an off-site data storage (out of county) application/site to be able to back up and operate the city in the event of a disaster locally. We currently only have local backups of our city data.	Deferred to next fiscal year due to funding.	Implement an off-site data storage (out of county) application/site to be able to back up and operate the city in the event of a disaster locally. We currently only have local backups of our city data.
Add Metro Circuits to remaining city buildings to streamline data and system management, and increase Internet bandwidth.	This goal is in progress. Metro E fiber lines are being installed at the time of this writing.	Should be completed no later than October 2016.

Capital Outlay Overview

For this budget year this department had no capital outlay.

Budget Summary

Overall this department budget reflects a 14.55% increase or $27,695 in the general fund and a 10.90% increase or $2,223 in the water and sewer fund. Increases are in filling a computer support specialist position, merit raises, and health insurance.

Information Technology Department

Established 2006

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenses			
Personal Services	$ 141,840	$ 121,410	$ 148,767
Purchased/Contracted Services	35,406	43,117	43,198
Supplies	28,035	25,773	26,030
Subtotal	205,281	190,300	217,995
Capital Outlays	-	-	-
Total	$ 205,281	$ 190,300	$ 217,995

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

FTE Summary

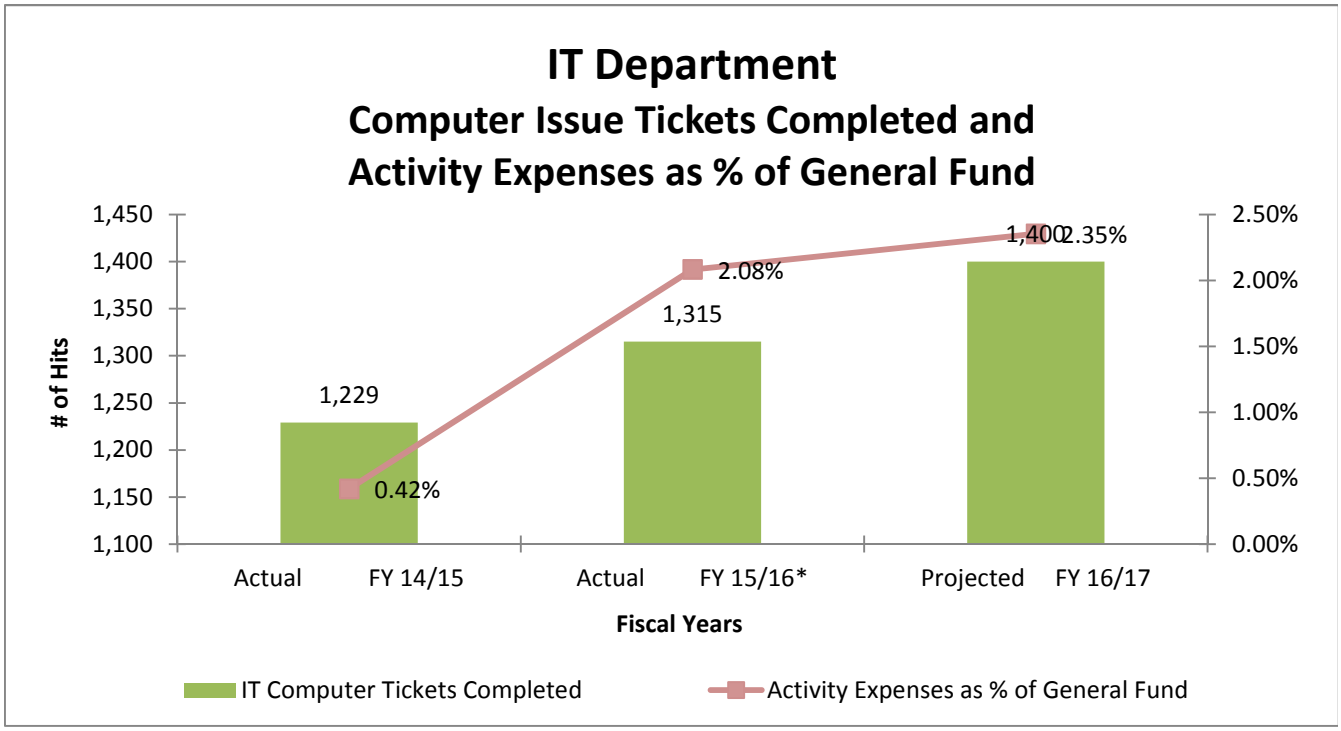
	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Director	0.90	0.90	0.90
Asst Director	0.90	0.90	0.90
Computer Support	-	-	0.90
FTE Positions	**1.80**	**1.80**	**2.70**

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

Information Technology Department

Performance Measures

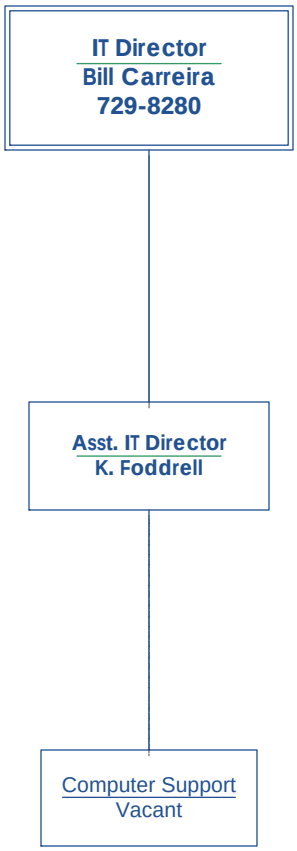
	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	City Wide Computer Workstations Maintained	120	120	120
	Computers Replaced	6	8	5
	Computers Repaired	11	5	5
	Networks Maintained	8	8	8
	Computers Upgraded	6	0	0
	Servers Maintained	12	12	12
Efficiency & Effectiveness	IT Computer Tickets Completed	1,229	1,315	1,400
	Average Response Time for IT Service	1 hour	1 hour	1 hour
	Response to Email Inquires	1,012	996	1,000
	Activity Expenses as % of General Fund[1]	0.42%	2.08%	2.35%



**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. Other Financing Sources/Uses are excluded.

IT Department



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



Fresenius Kidney Care, a new dialysis center, opened in Kingsland April 2016.

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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Increase direct deposit usage to at least 92%.	This goal was met, 92% of employees are on direct deposit.	Increase direct deposit usage to at least 93%.
IN ORDER TO MEET OVERALL LONG TERM FINANCIAL GOALS REGARDING BUDGET POLICIES, THE FINANCE DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:		
FY 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 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.	Online payments for utilities were implemented. Currently our online payments average 15% of total payments.	Implement online payments for 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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Prepare a CAFR for FY 14/15 and submit it for the GFOA award.	This goal was accomplished and the GFOA award was received.	Prepare a CAFR for FY 15/16 and submit it for the GFOA award.
Prepare the FY 15/16 Budget and submit it for the GFOA award.	This goal was accomplished and the GFOA award was received.	Prepare the FY 16/17 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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue to safeguard all assets of the City.	This is an ongoing goal.	Continue to safeguard all assets of the City.
Purchase and implement tax software module from current Incode software.	This goal has been deferred to next fiscal year due to budget constraints.	Purchase and implement tax software module from current Incode software.

Capital Outlay Overview

For this budget year this department had no capital outlay.

Budget Summary

This department had an overall decrease by 3.73% or $11,075 in the general fund for purchased/contracted services and supplies. This department is also reflected in the water and sewer fund with a slight increase of 1.11% or $1,750 related to merit raises and small equipment.

(The remainder of this page intentionally left blank.)

Finance Department

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$271,635	$270,980	$262,328
Purchased/Contracted Services	11,169	12,479	10,379
Supplies	12,235	13,253	12,930
Subtotal	295,039	296,712	285,637
Capital Outlays	0	0	0
Total	$295,039	$296,712	$285,637

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

FTE Summary

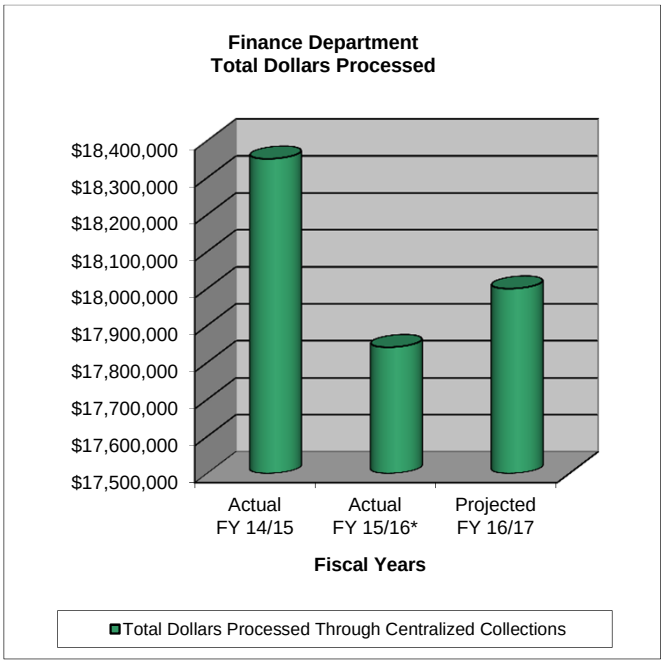
	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Director	0.65	0.65	0.65
Bookkeeper	0.65	0.65	0.65
Purchasing Agent	0.65	0.65	0.65
Accounting Technician	1.95	1.95	1.95
Accounting Clerk	0.65	0.65	0.65
Customer Service Representative	1.95	1.95	1.95
FTE Positions	**6.50**	**6.50**	**6.50**

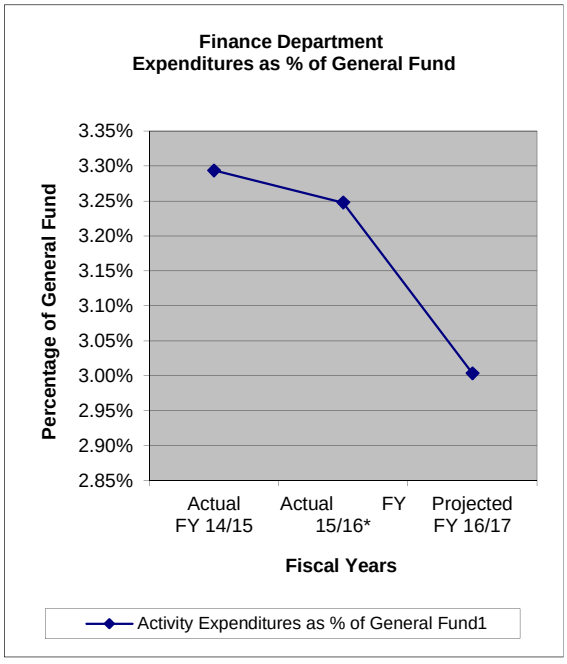
Note: All positions are budgeted 65% in the GF/Finance Department and 35% in the WF/Finance Department.

Finance Department

Performance Measures

	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Total Dollars Processed Through Centralized Collections	$18,351,260	$17,841,648	$18,000,000
	Volume of In-house Transactions Handled	82,835	80,841	81,838
	Volume of Automatic Transactions Handled (draft & web pymts)	$11,651	$23,465	$25,000
	Accounts Payable Checks Issued	3,895	3,848	3,860
	# of Sealed Bids	23	36	42
Efficiency & Effectiveness	% of In-house Transactions Processed	88%	78%	77%
	% of Automatic Transactions Processed[2]	12%	22%	23%
	Ratio of FTES to Payroll Clerk	167:1	167:1	168:1
	% of Employees on Direct Deposit	89%	93%	91%
	Years Received GFOA Budget Award	16	17	18
	% of Accounts Payable Checks Issued $10,000 or Above	7.93%	8.42%	8.16%
	Activity Expenditures as % of General Fund[1]	3.29%	3.25%	3.00%



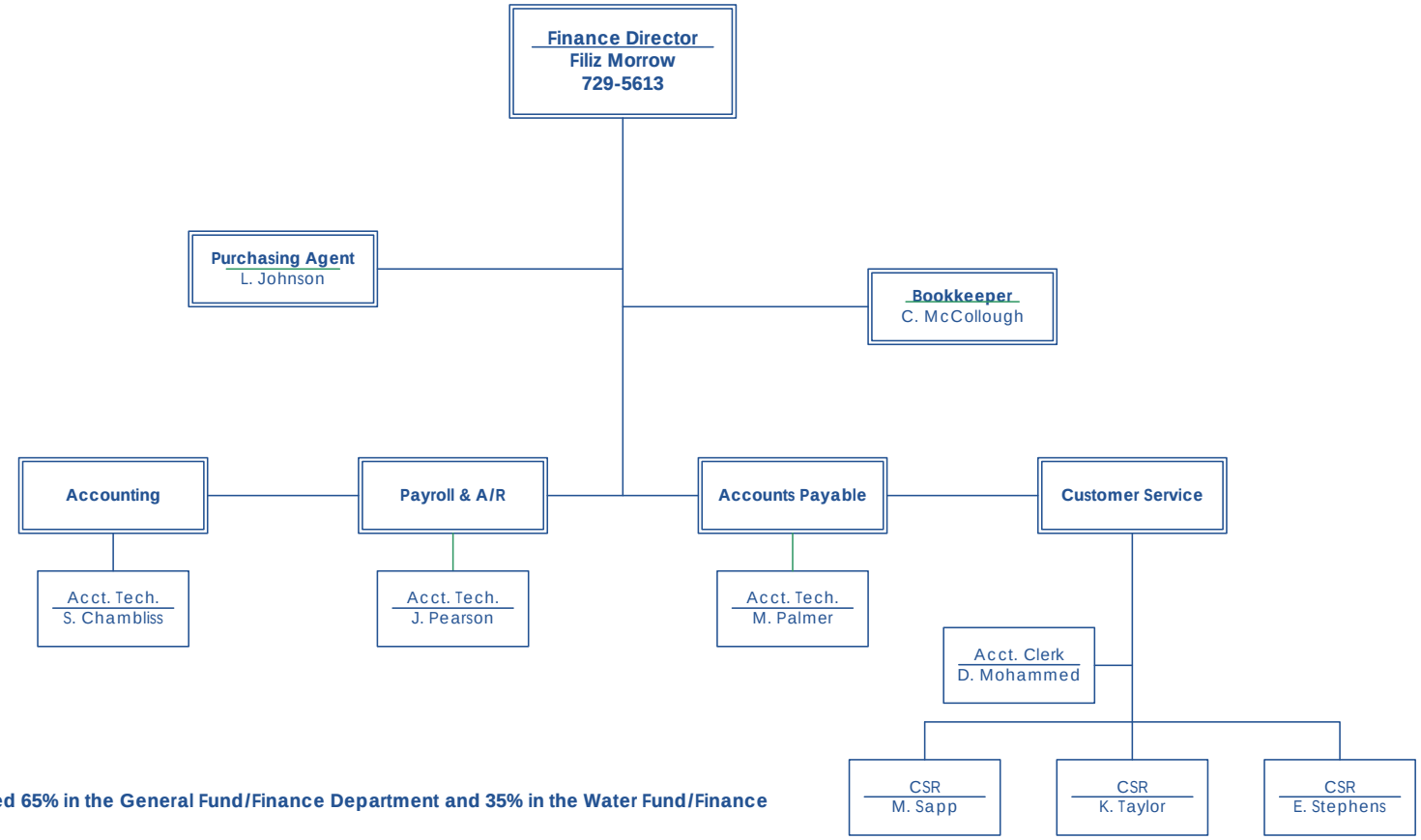


**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. Other Financing Sources/Uses are excluded.

[2] FY 15/16, Web & IVR transactions became available for utilities in July 2015. Also, IVR transactions for tickets became available in July 2015.

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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 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.
IN ORDER TO MEET OVERALL LONG TERM PUBLIC SAFETY GOALS, THE COURT DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:		
FY 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 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 has been completed.	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.
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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 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 is an ongoing goal.	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.	This is an ongoing goal.	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.	This is an ongoing goal.	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

This department had an overall increase of 15.06% or $70,537 for merit raises, communications, computers, and fine add on fees.

(This page intentionally left blank.)

Municipal Court Department

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$149,208	$135,753	$136,651
Purchased/Contracted Services	13,870	24,300	25,000
Supplies	14,658	19,500	21,700
Other Costs	294,770	288,900	355,639
Subtotal	472,506	468,453	538,990
Capital Outlays	0	0	
Total	$472,506	$468,453	$538,990

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

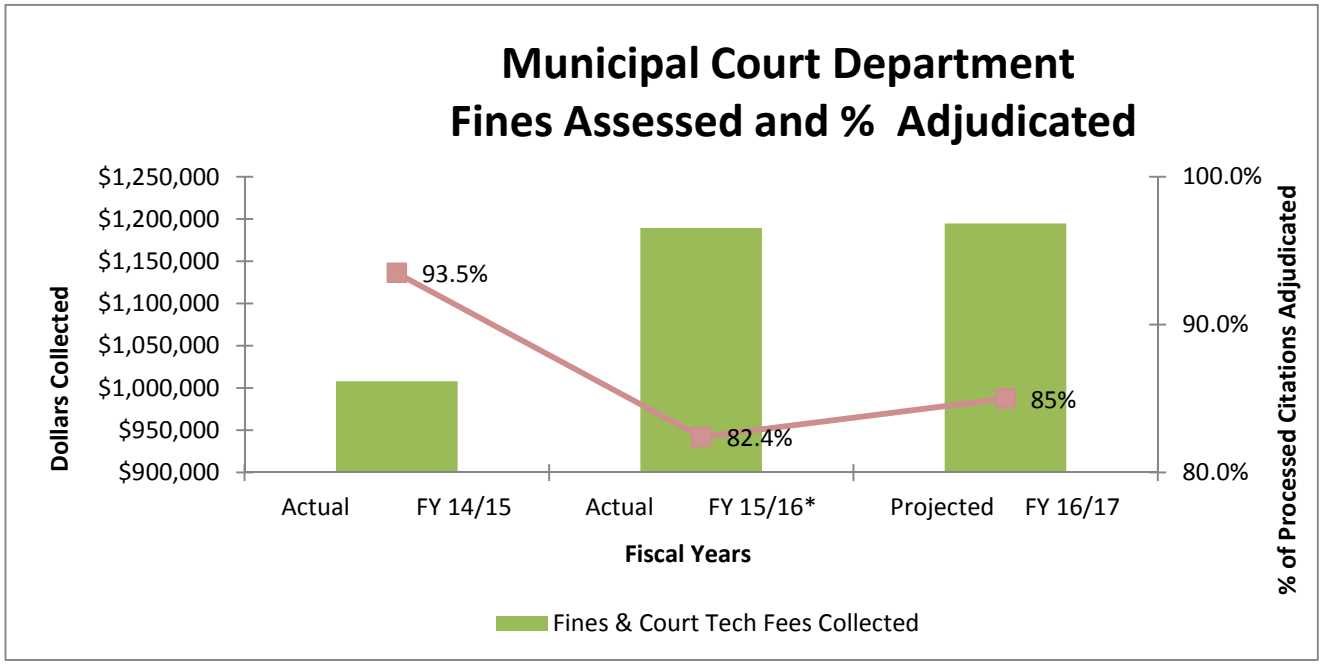
FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Clerk of Court	1.0	1.0	1.0
Assistant Clerk of Court	1.0	1.0	1.0
FTE Positions	**2.0**	**2.0**	**2.0**

Municipal Court Department

Performance Measures

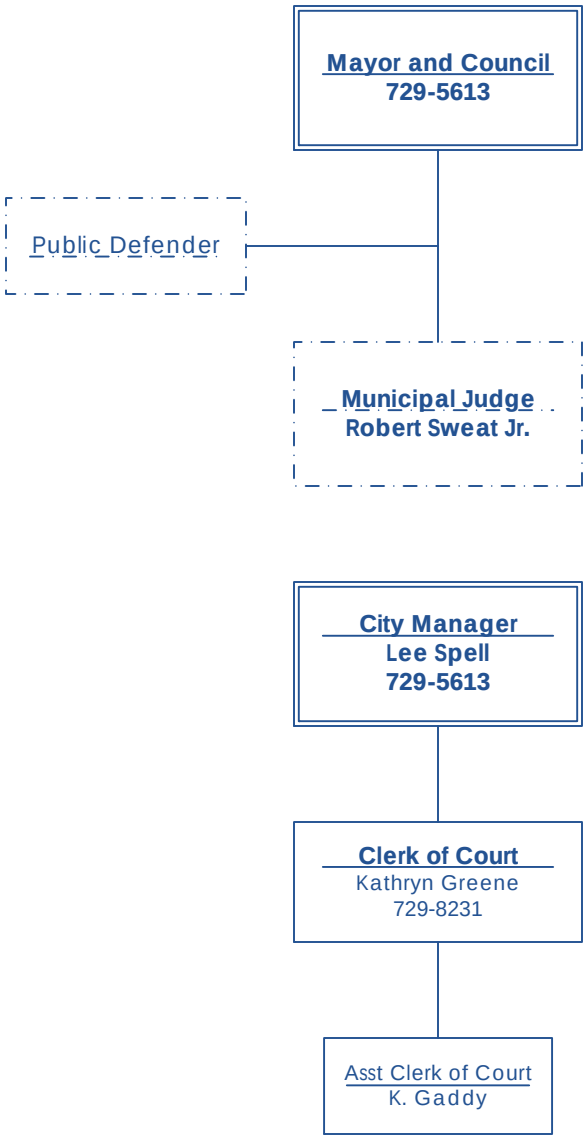
	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Citations Processed	6,234	7,216	7,575
	Bond Forfeitures Processed	3,710	4,720	4,955
	Failure to Appear Warrants	67	71	75
	Suspension Notices Issued	1,096	1,246	1,300
	#of Defendants Put on Probation	258	241	250
	Fines & Court Tech Fees Collected	$1,007,854	$1,189,516	$1,195,000
Efficiency & Effectiveness	% of Processed Citations Adjudicated	93.5%	82.4%	85%
	# of Citations Processed per Employee	6,234:2	7,216:2	7,575:2
	% of Processed Citations Reduced to Warnings	6.6%	3.8%	3.5%
	# of Suspension Notices Processed per Employee	1,096:2	1,246:2	1,300:2
	Activity Expenditures as % of General Fund[1]	5.27%	5.13%	5.67%



**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. 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 2015/2016 Department Goals	FY 2015/2016 Status & Accomplishments...	FY 2016/2017 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 is an ongoing goal.	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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments…**	**FY 2016/2017 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:

- 2 fully equipped police vehicles……$81,016
- 3 Watchguard camera systems……$15,585

Budget Summary

This department had an overall increase of 9.20% or $249,123 from last year's budget. Increases are in salaries, health insurance, computer maintenance, and small equipment. Capital outlay request for the police vehicles is funded by a capital lease with payments beginning at mid-year. Salaries include a fixed 5 year salary plan for patrol officers and up to 3% merit increases for non-patrol employees.

(The remainder of this page intentionally left blank.)

Police Department

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$2,064,999	$2,044,731	$2,241,115
Purchased/Contracted Services	142,167	141,740	178,659
Supplies	251,506	241,184	340,994
Other Financing Uses	6948	95,709	99496
Subtotal	2,465,620	2,523,364	2,860,264
Capital Outlays	170,001	184,379	96,601
Total	$2,635,621	$2,707,743	$2,956,865

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

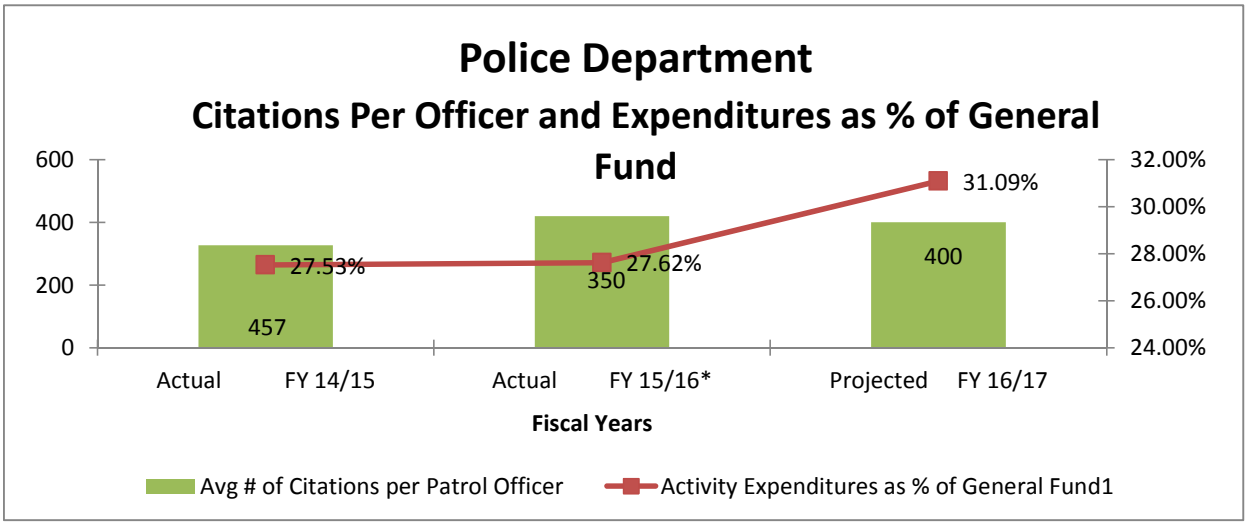
FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Chief of Police	1.0	1.0	1.0
Assistant Chief of Police	1.0	1.0	1.0
Lieutenant (Uniform Patrol)	1.0	2.0	2.0
Lieutenant (Professional Standards)	1.0	1.0	1.0
Lieutenant (Investigations)	-	1.0	1.0
Support Services Director	1.0	1.0	1.0
Criminal Investigator	3.0	2.0	2.0
Seargeant (Investigations)	1.0	-	-
Sergeant (Professional Standards)	1.0	1.0	1.0
Sergeant (Uniform Patrol)	4.0	4.0	4.0
Sergeant (SRO)	1.0	1.0	1.0
Evidence Tech	1.0	1.0	1.0
School Resource Officer	2.0	2.0	2.0
Patrol Officer	19.5	19.0	22.0
Cadets	2.0	3.0	-
Records Clerk	2.0	2.0	2.0
FTE Positions	**41.5**	**42.0**	**42.0**

Police Department

Performance Measures

	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	# of Calls for Police Service	67,618	68,916	69,000
	# of Arrests	1,085	577	620
	# of DUI Arrests	190	98	110
	# of Alcohol Related Accidents	30	24	25
	# of Cases Investigated	587	470	500
	# of Cases Solved	340	349	350
	# of Aggravated Assaults Investigated	60	78	70
	# of Citations Issued	7,200	7,145	7,100
	# of City Ordinance Violation Citations Issued	320	148	150
	# of Animal Control Calls for Service	1,260	0	0
Efficiency & Effectiveness	Investigation Solve Ratio	63%	68%	65%
	% of Arrests Made (Aggravated Assault Cases)	95%	97%	96%
	Avg # of Investigations per Investigative Officer	146	94	110
	Avg # of Citations per Patrol Officer	327	420	400
	Activity Expenditures as % of General Fund[1]	27.53%	27.62%	31.09%

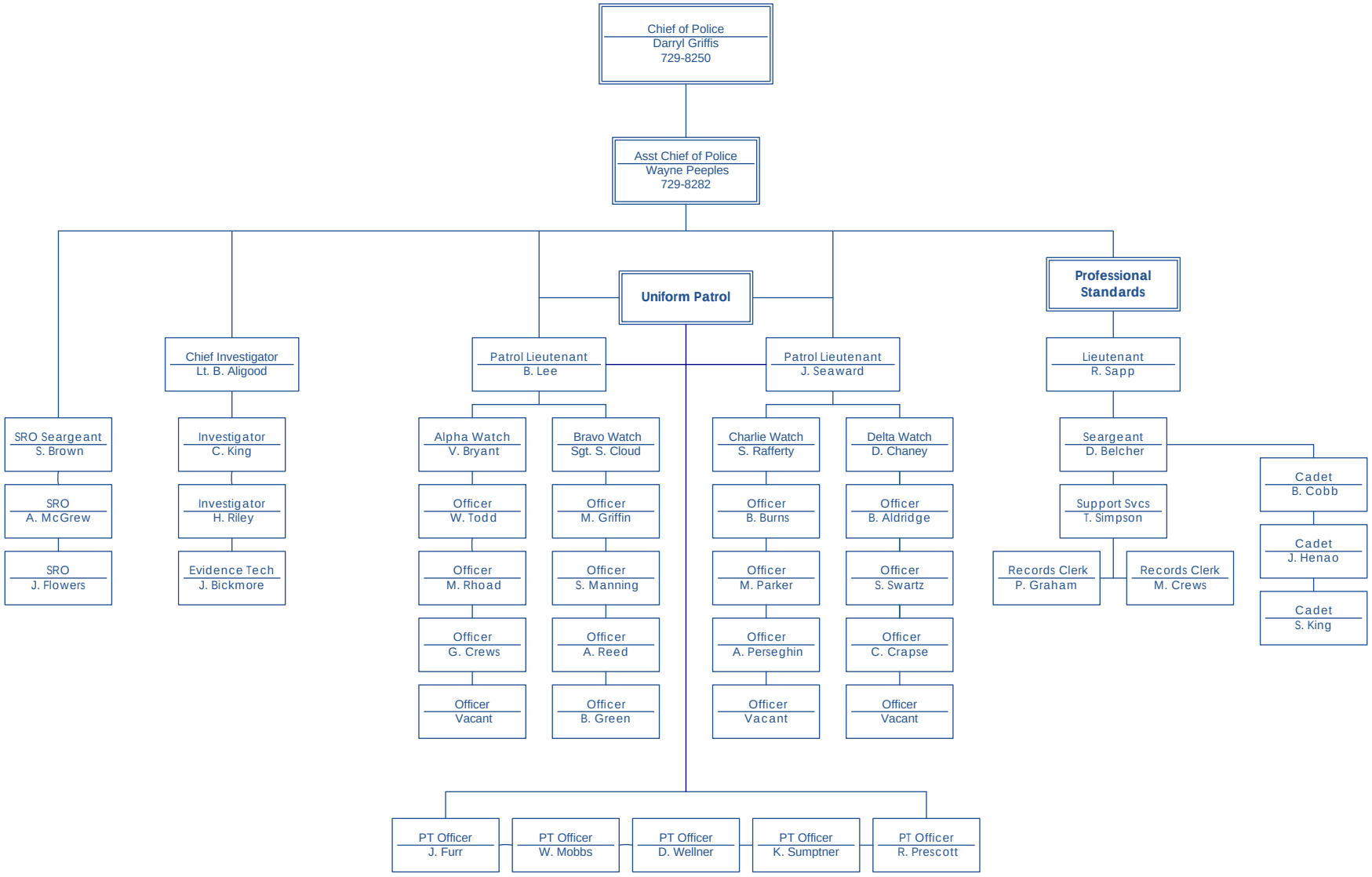


**Includes Estimated Figures for September.*

***Only Actual is Shown.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. Other Financing Sources/Uses are excluded.

Police Department



Note: Based on hours worked, 5 Part Time Positions equal 3 FTES.

Fire Department
Established 1943

Mission Statement

Kingsland Fire Rescue is dedicated to providing exceptional services for our city and surrounding communities through a wide range of passionately delivered quality services.

Overview

The Fire Department is responsible for fire suppression, fire prevention and protection of 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 25 career firefighters, 10 part-time firefighters and 25 support volunteer firefighters. This Department operates out of three modern, well-equipped fire houses, with an ISO Class of three. The overall responsibility for the fire department rests with the Fire Chief.

During 2015, the personnel at the Fire Department achieved a higher level of training qualifications for all of its members. All personnel now are a minimum of National Professional Qualifications Firefighter Level II, whereas previously they were only required to be Level I. In 2016, the fire department will continue to improve the training programs and requirements for its personnel.

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

FY 2015/2016 Department Goals	FY 2015/2016 Status & Accomplishments...	FY 2016/2017 Department Goals
Maintain ISO Class 3 rating and work towards ISO Class 2.	Maintain ISO Class 3 rating and work towards ISO Class 2.	Maintain ISO Class 3 rating and work towards ISO Class 2.
Continue to meet Georgia Standards and Training updated provisions.	Continue to meet Georgia Standards and Training updated provisions.	Continue to meet Georgia Standards and Training updated provisions.
Continue to recruit and retain current and future volunteers and explorers.	Continued the retention of current full-time personnel and recruit future support volunteers.	Continue to attract the right personnel and retention of quality of personnel.

Complete Station 4, phase II renovations with functional consolidation.	This is an ongoing goal.	Complete Station 4, phase II renovations with functional consolidation.
Continue providing advance training for all members.	This is an ongoing goal.	Continue providing advance training for all members.
Continue exploring design for Fire House 6 and land purchase.	This goal has been placed on hold until further funding is available.	
Continue working for specifications for a 105' mid-mount platform aerial truck fully equipped.	Place on hold.	Continue working for specifications for a 107' Quint aerial truck fully equipped funded through financing.
Continue working with other agencies on functional consolidation. Mainstream supply ordering and purchasing with Camden County Fire Rescue and St. Marys Fire Dept.	Completed the move in of county personnel and equipment into Fire House 4 & Fire House 5. Both agencies are sharing supply ordering.	To have MOU between City and County on sharing of the utilities for all City Fire Houses.
Replacement of front driveway at Fire House 4.	Drive way replacement completed	Replacement of the side and rear driveway at Fire House 4.
Complete Fire House 3 renovation.	This is an ongoing goal.	To purchase land for a drive around driveway for Fire House 3 due to the future construction of Hwy 40.
Replace Self-Contained Breathing Apparatus cylinders that are reaching their expiration dates.	This is an ongoing goal.	Seek grants and financing to replace current Self-Contained Breathing Apparatus equipment.
Hire additional 3 firefighters with the growth and increasing call volume.	This is an ongoing goal.	Hire additional 3 firefighters with the growth and increasing call volume.
Replace two 20+ year old fire apparatus, with new NFPA 1901 compliant apparatus.	This is an ongoing goal.	Continue working for specifications for a Class A Fire Engine fully equipped and financing.
Determine what communication system we will go to replace the current aging system.	This is an ongoing goal.	Determine what communication system we will go to replace the current aging system.
Continue building on New World CAD system with the purchase of mobile devices (laptops) for the fire apparatus.	Completed the build out and placed mobile tablets in 2 Fire Engines, ongoing updates with New World CAD system.	To complete the updates and fire mapping in CAD, purchase 1 mobile tablet for 1 Fire Engine.

Capital Outlay Overview

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

- Admin vehicle.....$40,000
- Refurbish tanker truck.....$38,000
- Building improvements.....$15,000

Budget Summary

This department has an overall decrease of 9.27% or $207,487 resulting from paying off fire house #5 loan early in FY 2015/16. This decrease is offset by increases for merit raises, health insurance, repairs and maintenance, small equipment, and capital outlay.

(The remainder of this page intentionally left blank.)

Fire Department

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$ 1,499,655	$ 1,467,021	$ 1,432,183
Purchased/Contracted Services	142,652	190,705	213,647
Supplies	131,374	211,874	235,600
Other Financing Uses	107,827	346,437	60,320
Subtotal	1,881,508	2,216,037	1,941,750
Capital Outlays	-	22,000	93,000
Total	$ 1,881,508	$ 2,238,037	$ 2,034,750

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

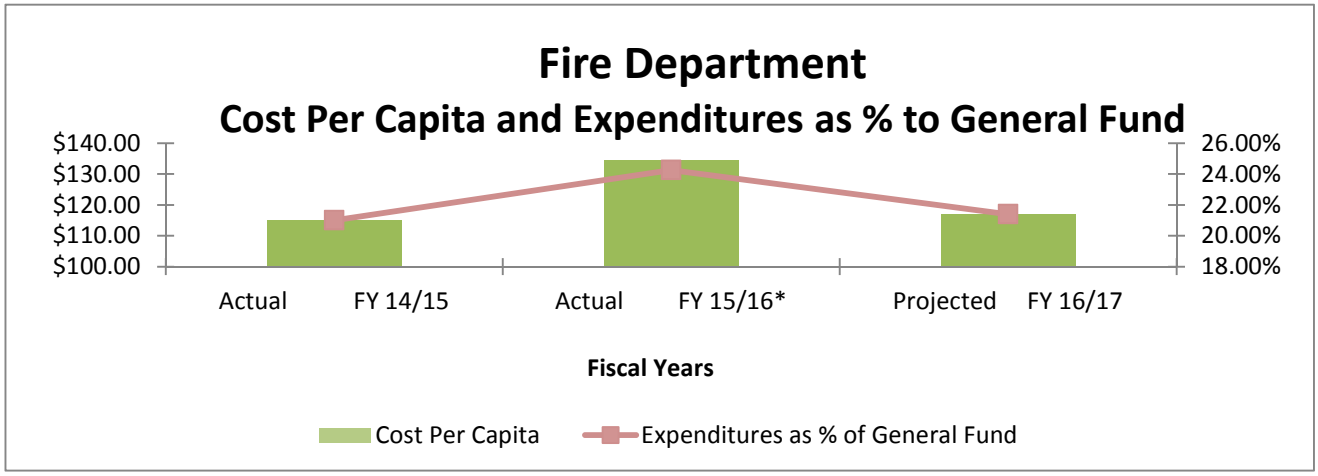
FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Fire Chief	1.00	1.00	1.00
Captain	2.00	2.00	2.00
Lieutenant	1.00	1.00	1.00
Firefighter/Paramedic	2.30	2.30	2.30
Firefighter/EMT	10.40	10.40	10.40
Firefighter	12.30	12.30	12.30
FTE Positions	**29.00**	**29.00**	**29.00**

Fire Department

Performance Measures

	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Fire Prevention Program	93	85	100
	Fire Inspections	226	300	400
	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	2500	2504	2500
	Pre Plans	199	533	540
	Average # of Personnel Responding to Structure	16	16	16
	New Hydrants Installed	12	10	15
Efficiency & Effectiveness	Response Time (Fire) (in Minutes)[2]	5:88	6:50	6:50
	Training Efficiency	100%	100%	100%
	ISO Rating	3	3	3
	Testing Fire Hydrants[4]	140	82	82
	Department Cost per Capita[3]	$114.91	$134.41	$116.97
	Activity Expenditures as % of General Fund[1]	21.00%	24.26%	21.40%



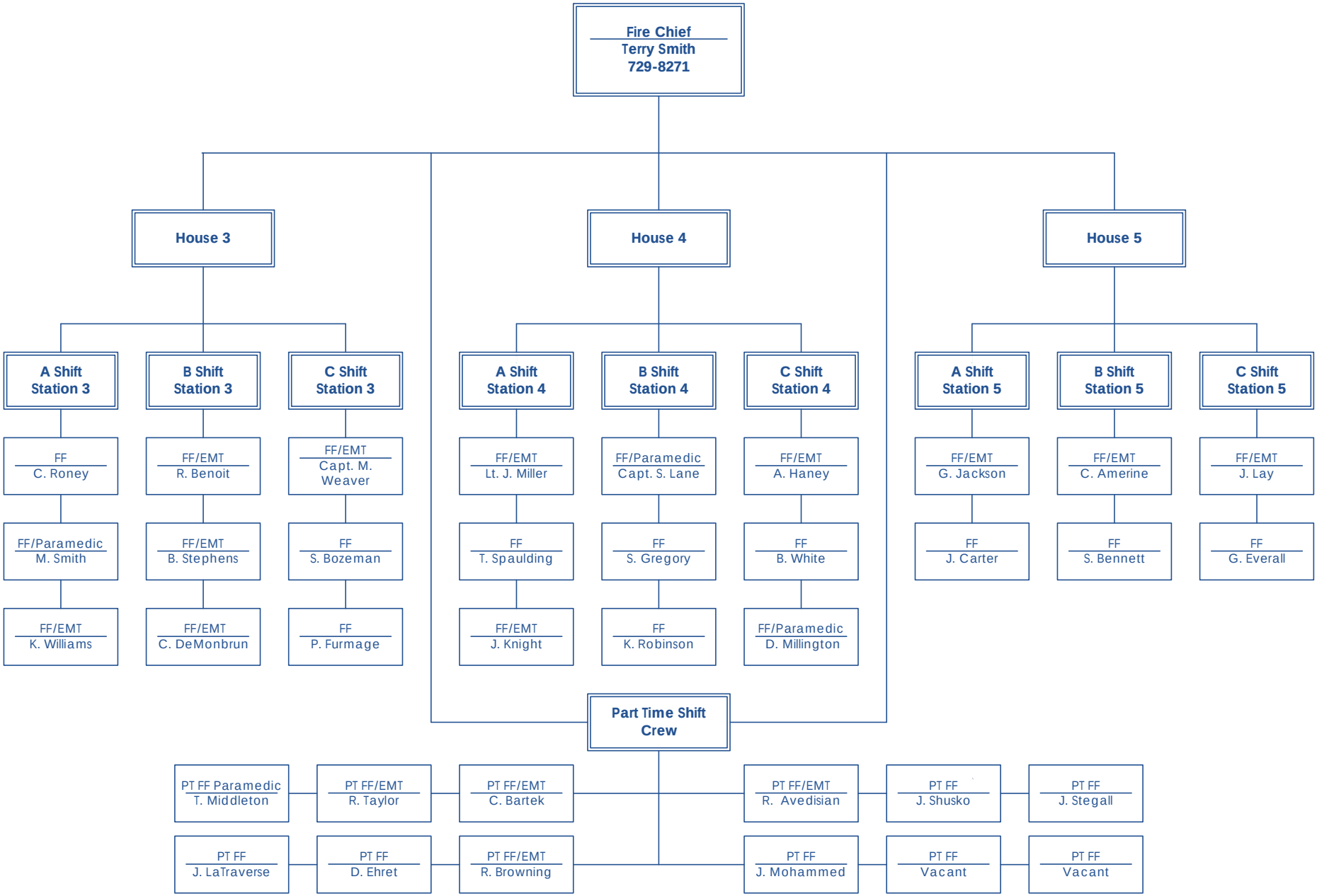
**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. Other Financing Sources/Uses are excluded.

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

[3] Based on estimated population of 16,374, 16,487 and 16,600. Amount is based on actual for FY 14/15 and FY 15/16 & projected for 16/17. Capital Outlays are excluded.

Fire Department



Note: Based on hours worked, 12 Part Time Positions equal 4 FTES.

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.

(The remainder of this page intentionally left blank.)

IN ORDER TO MEET OVERALL LONG TERM ECONOMIC AND CULTURAL GOALS, THE PUBLIC WORKS DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:		
FY 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue to assist code enforcement with the upkeep of foreclosed properties.	Continued cleaning up blighted areas. Assisted code enforcement. This goal is an ongoing goal.	Continue to assist code enforcement with the upkeep of foreclosed properties. Abate and tear down 234 South East Street.
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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Complete road overlay projects under LMIG grant.	2014 LMIG has been completed. This goal is ongoing for future LMIG funding.	Complete road overlay projects under LMIG 2016 and 2017 grant.
Purchase an additional zero-turn mower.	This goal has been completed. Purchased a zero-turn mower and 4-wheeler with GDOT funds.	Purchase additional zero-turn mower and flatbed dump truck
Restripe major roads to improve visibility.	This goal is an ongoing goal.	Over-lay more roads using combination of LMG and SPLOST funding.
IN ORDER TO MEET OVERALL LONG TERM PUBLIC SAFETY GOALS, THE PUBLIC WORKS DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:		
FY 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Complete repairs on I-95 Exit 3 ramps' street lights.	This goal is an ongoing goal.	Continue with minor maintenance and cleaning on street lights.
Use SPLOST funds to complete some of the street repairs.	This goal is an ongoing goal. SPLOST funds has been used as matching portion for LMIG projects.	Use SPLOST funds to complete some of the street repairs.
Stripe roads with GDOT based on systems striping project.	Did not meet GDOT requirements. Project was set up for rural roads.	Research more GDOT safety funds.
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 utilizing SPLOST funds.	This goal is an ongoing goal. Purchased new stop signs and poles.	Continue replacement of old street signs and update inventory utilizing SPLOST funds.

Capital Outlay Overview

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

- One zero turn mower…..$10,000
- Flatbed dump truck……..$50,000

Budget Summary

Overall decrease of $28,904 or 1.74% from last year's budget. Decreases are in debt service and supplies offset by increases in merit raises, health insurance, and capital outlay.

(The remainder of this page intentionally left blank.)

Public Works Department

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$ 975,679	$ 1,019,210	$ 1,000,324
Purchased/Contracted Services	70,802	89,036	96,188
Supplies	468,673	501,609	459,550
Debt Service	-	-	-
Other Financing Uses	52,524	37,666	12,555
Subtotal	1,567,678	1,647,521	1,568,617
Capital Outlays	15,500	10,000	60,000
Total	$ 1,583,178	$ 1,657,521	$ 1,628,617

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

FTE Summary

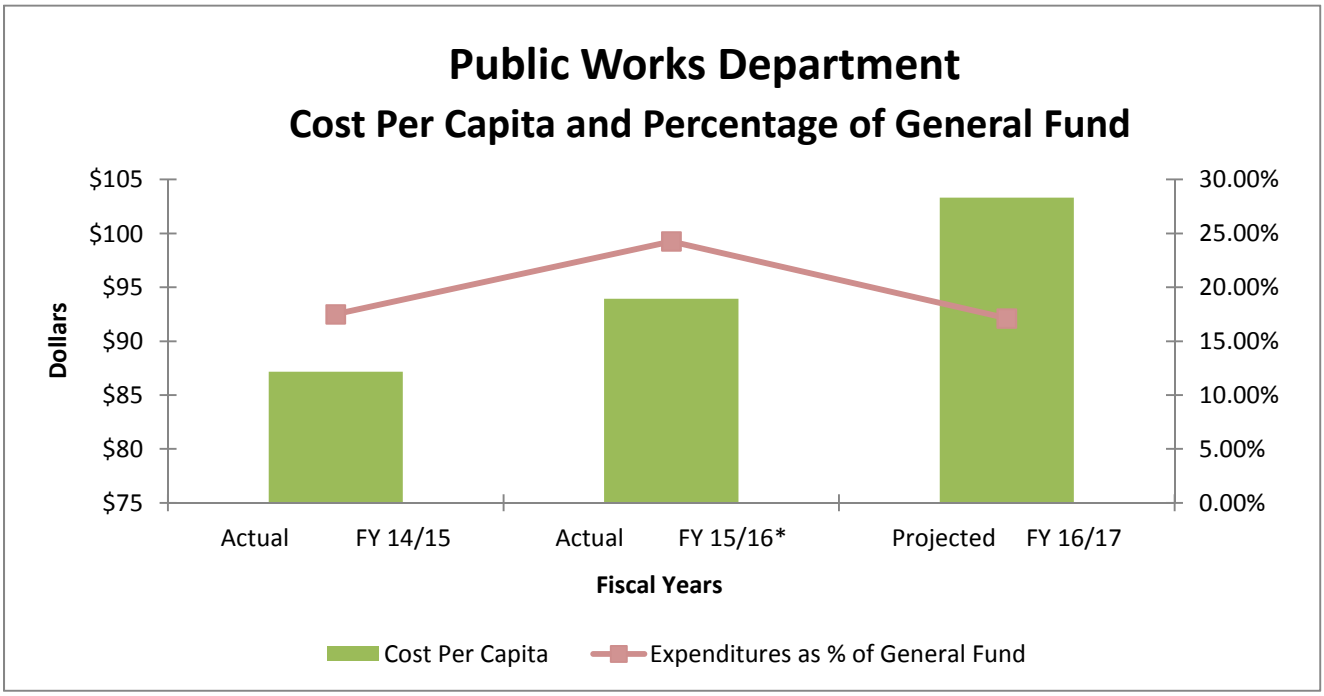
	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Director*	0.5	0.5	0.50
Assistant Director	0.5	0.5	-
Dispatcher/Inventory Clerk	1.0	1.0	1.0
Crew Leader	3.0	3.0	3.0
Carpenter	1.0	1.0	1.0
Electrician	1.0	1.0	1.0
Heavy Equipment Operator	1.0	2.0	2.0
Equipment Operator	2.0	1.0	1.0
Crew Worker	15.0	15.0	15.0
FTE Positions	**25.0**	**25.0**	**24.5**

*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 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Miles of Road in City (Square Miles)	109.4	109.4	109.4
	# of Potholes Patched	326	481	400
	Roadside Cleanup Major Roads-Miles	903.99	737.64	800
	Right-of-Way Mowing-Miles	903.99	737.64	800
	Ditches Cleared - Miles	13.49	5.37	15
Efficiency & Effectiveness	Miles of Roadside Cleanup per Employee	75.33	49.18	53.33
	Miles of Right-of-Ways Mowed per Employee	75.33	49.18	53.33
	Miles of Ditches Cleared per Employee	2.70	1.34	3.75
	Street Services Cost per Capita[2]	$87.17	$93.93	$103.33
	Activity Expenditures as % of General Fund[1]	17.50%	24.26%	17.12%

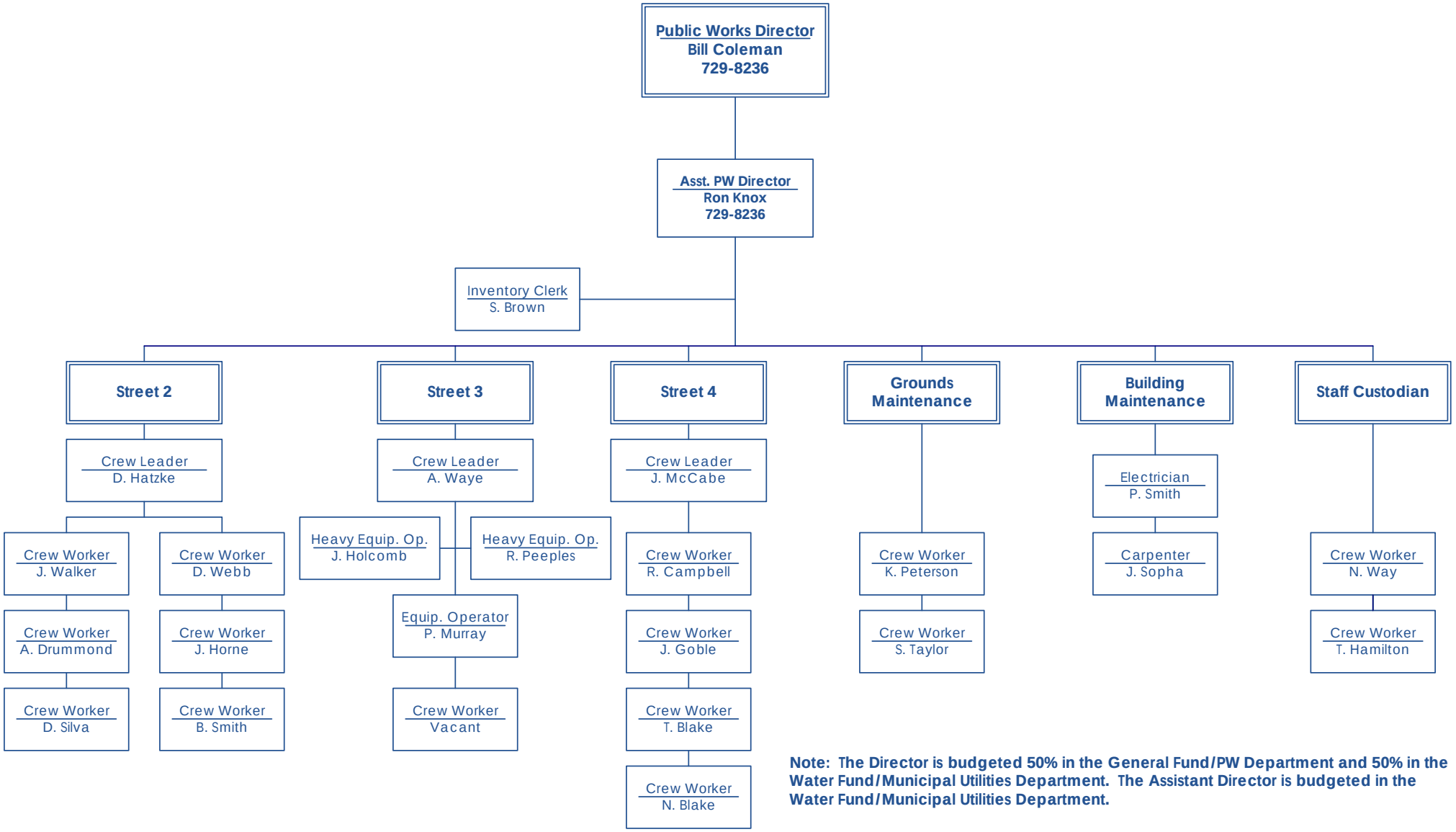


**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. Other Financing Sources/Uses are excluded.

[2] Based on estimated population of 16,241, 16,416 and 16,591. Amount is based on actual for FY 13/14 and FY 14/15 & projected for 15/16. Capital Outlays are excluded.

Public Works



Note: The Director is budgeted 50% in the General Fund/PW Department and 50% in the Water Fund/Municipal Utilities Department. The Assistant Director is budgeted 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 as follows: 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 2016 building permit numbers. A moderate upturn started in 2014. The division has implemented numerous inspections to insure compliance with codes.

Code enforcement is performed by the building inspectors. It is expected that 4 condemnations will be completed with structures removed if asbestos and let abatement contractors can be found. 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 15-16 included street lights, dilapidated housing and road mileage for all fire stations as part of the functional coordination. Regular updating of the 911 maps, roads, and hydrant datasets and flood zone determination will continue. The City has received new preliminary flood maps and will proceed toward implementation of these. The addressing system is being updated for the new

Countywide 911 system with the following FY15-16 activities:

- Address mobile home parks based on the prevailing park scheme i.e. lot number, street address, master parcel address.
- Verify correct street addresses for the city, based on house number, water department, county, and phone records.
- Coordinate addressing schemes on shared city/ county roads.
- Identify vacant un-addressed and previously addressed parcels in the city
- Identify and correct addressing anomalies within the city limits.
- Assign addresses in multi-level housing units (apartment buildings) based on prevailing master parcel address, building number, floor and apartment number
- Identify and correct road ranges for city streets.
- Assign addresses for developing parcels per city scheme.
- Assign addresses for lift stations, signs and utilities per power company requests
- Verify and assign addresses for utility company properties in the city.
- Close coordination with County 911 and Tax Assessors on addressing.

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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Obtain American Institute of Certified Planners (AICP) certification.	No action at this time. Director too close to retirement to put as priority.	
Revision of downtown zoning regulations.	Discussions begun with Planning Commission	Revision of downtown zoning regulations.
Convert paper records to electronic format.	Part of wider City effort that has been delayed.	Convert paper records to electronic format.
Continue planned growth initiatives.	This is an ongoing goal.	Initial activity on Adventure Park, initiation of development activities on large vacant property west of I-95 between Exists 3 and 6. Rehabilitation of Hwy 40 commercial corridor.
Complete construction of Harris Peeples Trail by FY 2016.	Deferred due to budget constraints.	Acquire property and begin development of Harris Peeples Trail.
Continue to coordinate with developers to achieve synergies.	GIS worked with JDA on several projects.	Encourage developers to communicate with each other.
IN ORDER TO MEET OVERALL LONG TERM PUBLIC SAFETY GOALS, THE PLANNING AND DEVELOPMENT DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:		
FY 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue to maintain indexes for all files.	On-going	Continue to maintain indexes for all files.
Condemn four more dilapidated structures.	Five properties condemned. No structures removed due to lack of state certified contactors	Condemn four more dilapidated structures. Find state certified asbestos and lead paint contractors.
Develop new Hazard Mitigation Plan.	Worked with other City/County departments and CEMA to develop new Hazard Mitigation Plan.	
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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Maintain road inventory database.	This is an ongoing goal.	Maintain road inventory database.
Complete Municipal Utilities Department corrections to finalize map of city water and sewer system.	Numerous corrections made. Added inverts to manhole data, added north force main and lift station.	Continue updating Municipal Utilities Department corrections to finalize map of city water and sewer system.

Maintain water/sewer geometric network for continuity and flow modeling.	This is an ongoing goal.	Maintain water/sewer geometric network for continuity and flow modeling.
Maintain Storm Water Management Plan and Drainage Map.	This is an ongoing goal.	Monitor storm water developments and update map as needed.

Capital Outlay Overview

For this budget year this department had no capital outlay.

Budget Summary

Overall this department had an increase of $14,770 or 3.40%. Increases are in merit raises and health insurance offset by decreases in retirement.

(The remainder of this page intentionally left blank.)

Community Planning & Development Department

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$ 367,120	$ 378,922	$ 394,482
Purchased/Contracted Services	30,271	41,103	40,855
Supplies	16,429	14,442	13,900
Subtotal	413,820	434,467	449,237
Capital Outlays	-	-	-
Total	$ 413,820	$ 434,467	$ 449,237

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

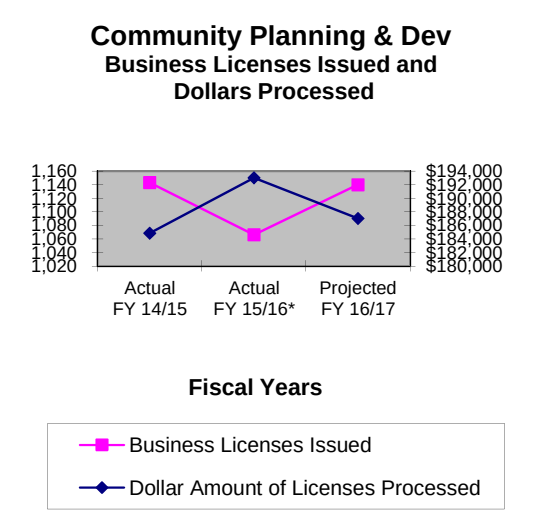
FTE Summary

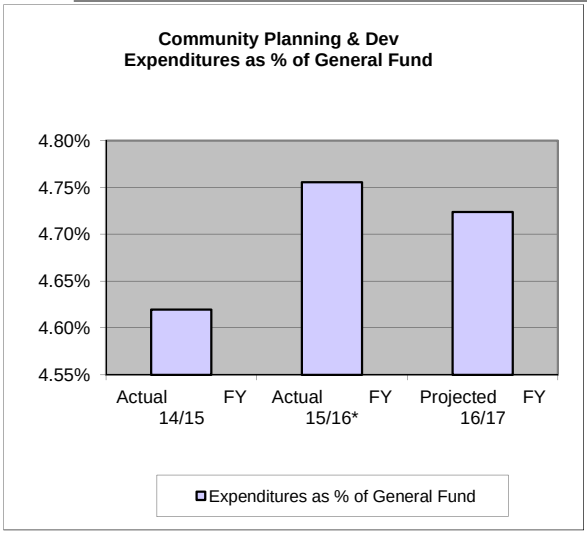
	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Director	1.0	1.0	1.0
GIS Manager	1.0	1.0	1.0
License & Permit Clerk	1.0	1.0	1.0
Building Inspector	2.0	2.0	2.0
GIS Technician	1.0	1.0	1.0
Clerk/Receptionist	1.0	1.0	1.0
FTE Positions	**7.0**	**7.0**	**7.0**

Community Planning & Development Department

Performance Measures

	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Building Permits Issued	80	113	150
	Other Permits Issued	49	43	50
	Variances Approved	6	3	4
	Preliminary Plats Approved	2	1	1
	Lots	16	9	4
	Final Plats Approved	3	3	4
	Lots	152	47	70
	Rezonings Approved	8	3	4
	Special Use Permits Issued	2	4	4
	Annexations Approved	3	1	4
	Annexed Acreage	11.7	1	300
	Condemned Houses/Mobile Homes	1	5	5
	Home Office Applications Processed	38	46	50
	Business Licenses Issued	1,143	1,066	1,140
	Dollar Amount of Licenses Processed	$184,852	$193,001	$187,000
	Total Building Inspections Performed	1,207	1,195	1,240
	Certificates of Occupancy Issued	45	60	75
	Junk Vehicles Towed	7	1	4
Efficiency & Effectiveness	% of Inspections Performed within 48 Hours	98%	97%	98%
	Ratio of Building Inspections to # of Inspectors	1,207:2	1,195:2	1,240:2
	Ratio of Business License Issued to # of Business License Administrators	1,078:1	1,114:1	1,140:1
	Activity Expenditures as % of General Fund[1]	4.62%	4.76%	4.72%

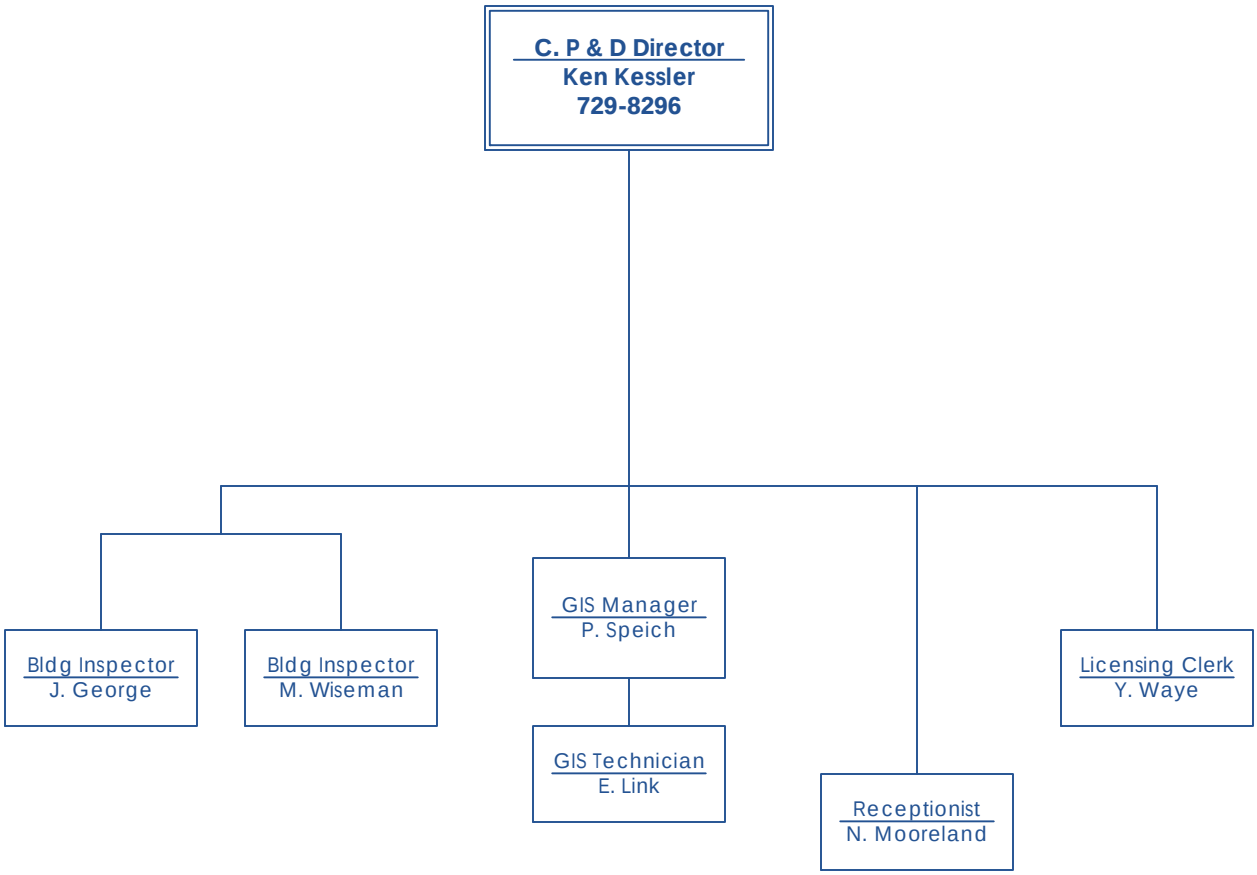




**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. Other Financing Sources/Uses are excluded.

Community Planning & Development



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

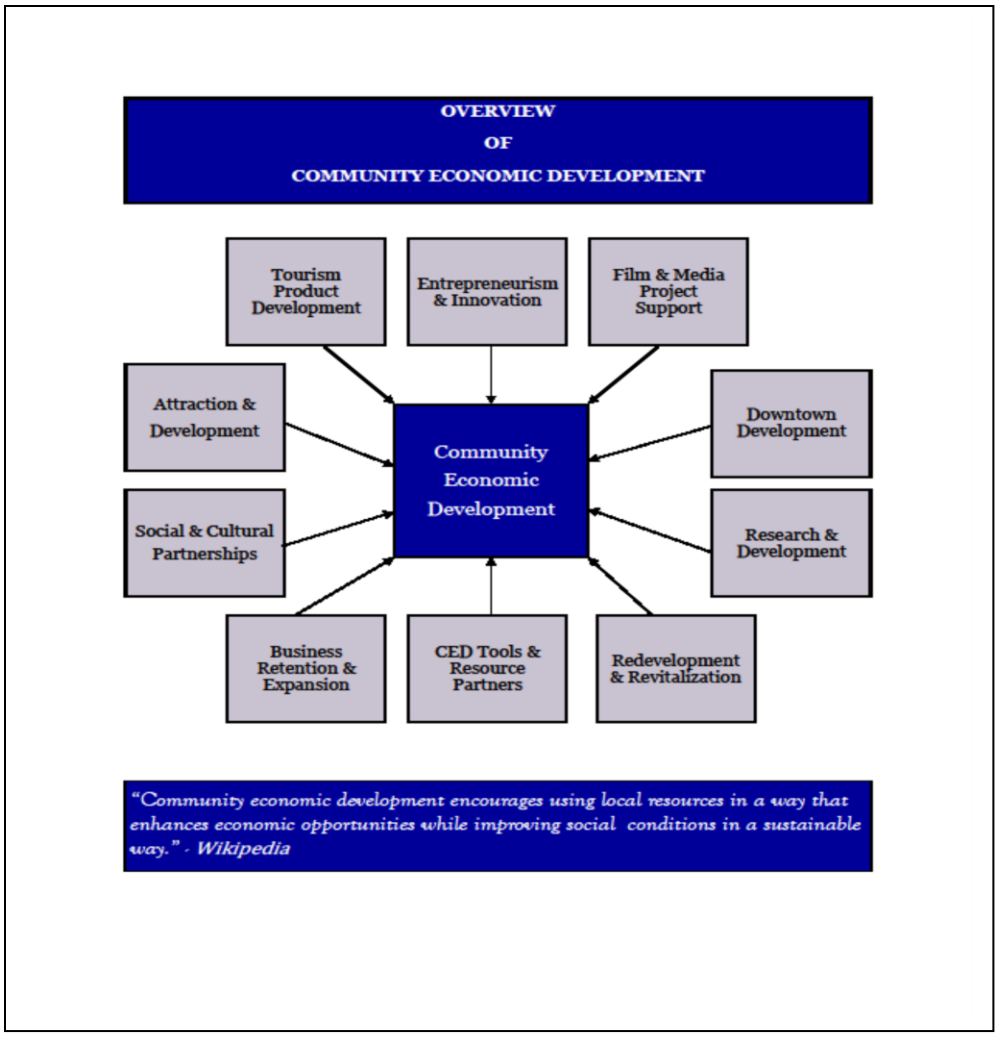
The Economic Development Department, created in fiscal year 2007, consisted of both Economic Development and Downtown Development Divisions. In the beginning of this budget year the County and Cities of Kingsland and Saint Marys unified its economic development agencies under the County Joint Development 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 2015/2016 Department Goals	FY 2015/2016 Status & Accomplishments...	FY 2016/2017 Department Goals
Continue to meet Georgia program standards for Main Street Designation.	This is an ongoing goal.	Continue to meet Georgia program standards for Main Street Designation.
Continue to foster good relationships and build trust with merchants.	This is an ongoing goal.	Continue to foster good relationships and build trust with merchants.
Plan, host, and celebrate the 10th annual car show and designate funds to a local charity.	This is an ongoing goal.	Plan and host the annual car show and designate funds to a local charity.
Continue to update website as needed.	This is an ongoing goal.	Rebuild website to refresh the look, update, and simplify content to keep it user friendly.
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 funding that is relevant to current projects.	This is an ongoing goal. We received a $2,500 grant from the Georgia Humanities Council to help pay for expenses related to hosting Home Town Teams in the Fall of 2016.	Continue to seek grant funding that is relevant to current projects.
Coordinate the process of designing, bidding and installing new Downtown Lamp Post Banners on a bi-annual basis. Next project date is Summer 2017.	This is an ongoing goal.	Coordinate the process of designing, bidding and installing new Downtown Lamp Post Banners on a bi-annual basis. Next project date is Summer 2017.
Organize a dedication ceremony to dedicate Kingsland Veterans Memorial Park to Councilman Don Mounsey.	This goal was completed.	

Work with downtown churches to organize and host the annual Kingsland Family Fall Festival.	This is an ongoing goal.	Work with downtown churches to organize and host the annual Kingsland Family Fall Festival.
Work with the Kingsland Community Betterment Program to plan and organize the Kingsland Catfish Festival. • Serve as day-time POC for all festival inquiries. • Manage Facebook content for Facebook.com/KingslandCatfishFestival • Update website: www.KingslandCatfishFestival.com	This is an ongoing goal. Council voted and passed the merger of the Kingsland Community Betterment Program with the Kingsland Downtown Development Authority.	Plan and organize the Kingsland Catfish Festival. • Serve as day-time POC for all festival inquiries. • Manage Facebook content for Facebook.com/KingslandCatfishFestival • Update website: www.KingslandCatfishFestival.com
Work with the Kingsland Community Betterment Program to plan and organize Kingsland's Christmas event.	This is an ongoing goal. Council voted and passed the merger of the Kingsland Community Betterment Program with the Kingsland Downtown Development Authority.	Plan and organize Kingsland's Christmas event.
Serve as grant administrator for the 2010/2011 GDOT TE Grant. Let Date: July 2017	This is an going goal.	Serve as grant administrator for the 2010/2011 GDOT TE Grant. Let Date: July 2017
Provide print and social media marketing services for all Kingsland DDA events and activities. Manage Facebook content for: Facebook.com/KingslandRoyalDistrict Facebook.com/KingslandVeteransMemorialPark Facebook.com/RoyalDistrictMarket	This is an ongoing goal.	Provide print and social media marketing services for all Kingsland DDA events and activities. Manage Facebook content for: Facebook.com/KingslandRoyalDistrict Facebook.com/KingslandVeteransMemorialPark Facebook.com/RoyalDistrictMarket
Plan and organize annual Small Business Saturday event to promote downtown businesses and encourage patrons to shop and support Kingsland's small businesses.	This is an ongoing goal.	Plan and organize annual Small Business Saturday event to promote downtown businesses and encourage patrons to shop and support Kingsland's small businesses.
		Host Home Town Teams traveling Smithsonian exhibit at the Camden County Library October 1 – November 12, 2016. Plan and organize local events to compliment exhibit.

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

Budget Summary
Overall increase of $6,281 or 9.32% from last year's budget. Increases are in merit raises and special events offset by decreases in retirement and lamp post banners.

(The remainder of this page intentionally left blank.)

Economic Development

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$ 48,241	$ 47,674	$ 46,702
Purchased/Contracted Services	5,918	6,239	5,479
Supplies	6,982	13,487	21,500
Subtotal	61,141	67,400	73,681
Capital Outlays	4,773	-	-
Total	$ 65,914	$ 67,400	$ 73,681

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

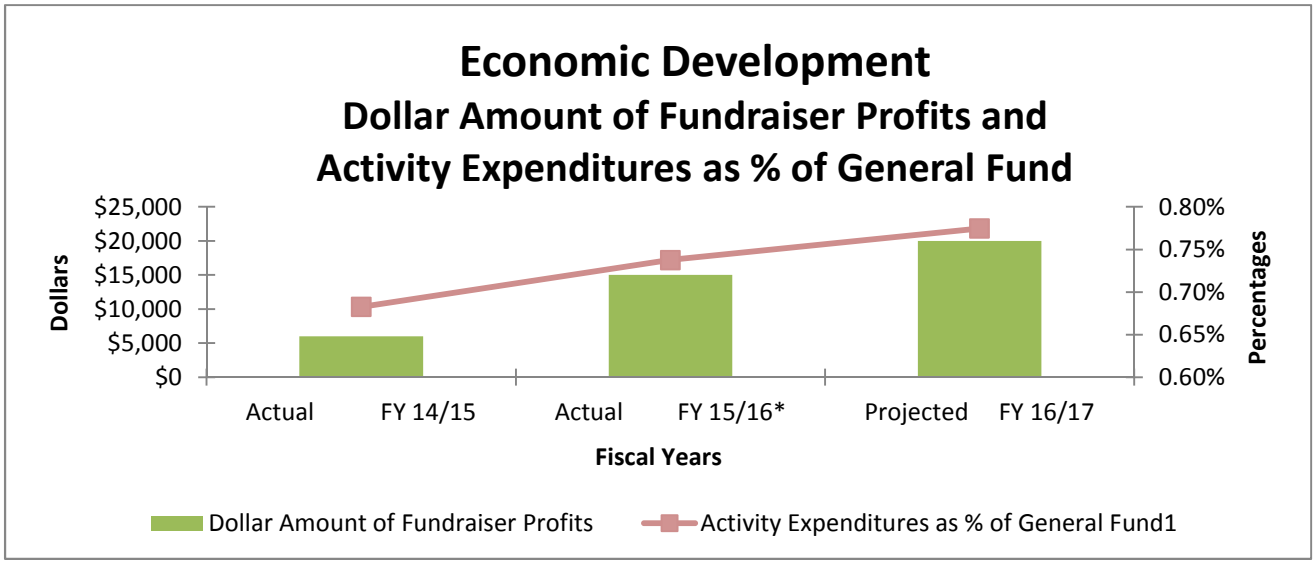
FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Exec Development Director	1.0	1.0	1.0
FTE Positions	**1.0**	**1.0**	**1.0**

Economic Development Department

Performance Measures

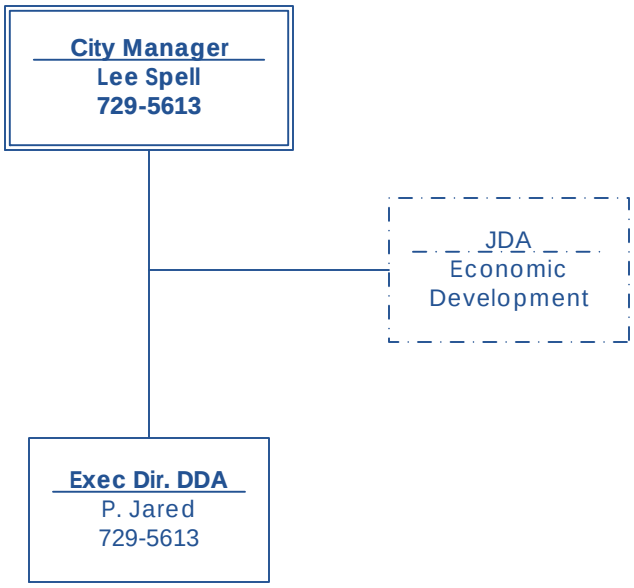
	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Redevelopment Projects Completed	0	3	1
	Downtown Development Training Attendees	9	8	6
	Grants Applied for Projects	2	1	0
	Property Located in Historical Part of City	122	123	123
	Downtown Development Meetings Held[2]	36	48	48
	#of Hours Volunteered	1600	1,750	1,750
	# of Volunteers	80	80	80
	# of Fundraisers Held	2	4	4
Efficiency & Effectiveness	Value of New Redevelopment Project	$0	$9,500	$3,000
	Value of Volunteer Hours	$35,312	$40,373	$40,373
	Value of Grant Dollars Procured in Development	$5,500	$2,500	$0
	New Private Sector Jobs Created in City	87	93	95
	Grants Attained for Projects	2	1	0
	Dollar Amount of Fundraiser Profits	$6,000	$15,000	$20,000
	Activity Expenditures as % of General Fund[1]	0.68%	0.74%	0.77%



**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. 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.

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 2015/2016 Department Goals	FY 2015/2016 Status & Accomplishments...	FY 2016/2017 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.	This is an ongoing goal.	Continue to keep training up-to-date for all staff members. Also, implement a cross-training process to keep department running.
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 OPERATING BUDGETING POLICIES, THE FLEET DEPARTMENT HAS SET THESE GOALS AND ACHIEVED THESE ACCOMPLISHMENTS:		
FY 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue to research and 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.	This is an ongoing goal.	Continue using comp time instead of overtime pay to reduce payroll costs.
Implement cost-savings measures to save taxpayers money.	This is an ongoing goal.	Continue to implement cost-savings measures to save taxpayers money.

Capital Outlay Overview

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

Budget Summary

This department had an overall decrease in both the general fund and the water/sewer fund due to a decrease in capital outlay and retirement offset by increases in merit raises and health insurance. This department also provides management and administrative support to the County under a contract agreement. General fund's decrease for this department was $11.567 or 4.05% and water/sewer fund's decrease was $4,505 or 4.83%.

(The remainder of this page intentionally left blank.)

Fleet Services Department

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$ 236,519	$ 229,961	$ 218,721
Purchased/Contracted Services	10,439	21,454	21,127
Supplies	24,928	34,212	34,212
Subtotal	271,886	285,627	274,060
Capital Outlays	-	-	-
Total	$ 271,886	$ 285,627	$ 274,060

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

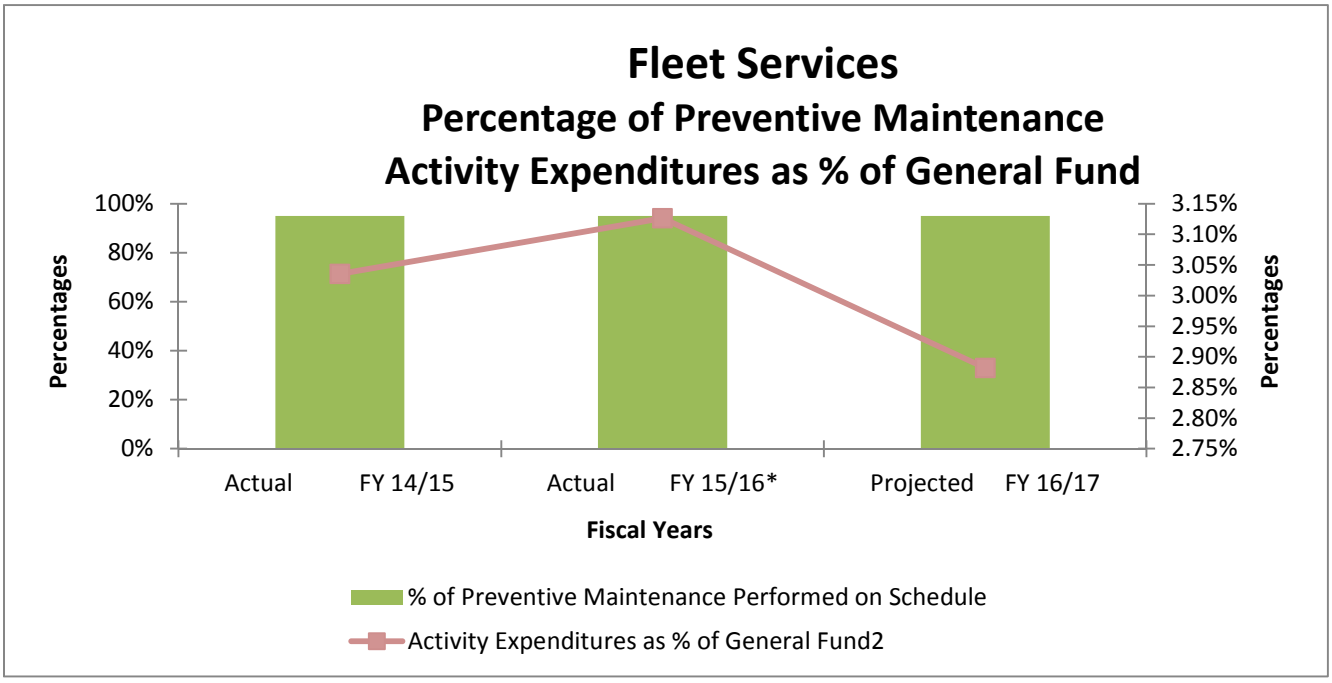
FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Fleet Services Director	0.75	0.75	0.75
Administrative Assistant	0.75	0.37	0.37
Mechanic	2.6	2.63	2.63
FTE Positions	**4.13**	**3.75**	**3.75**

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

Fleet Services Department

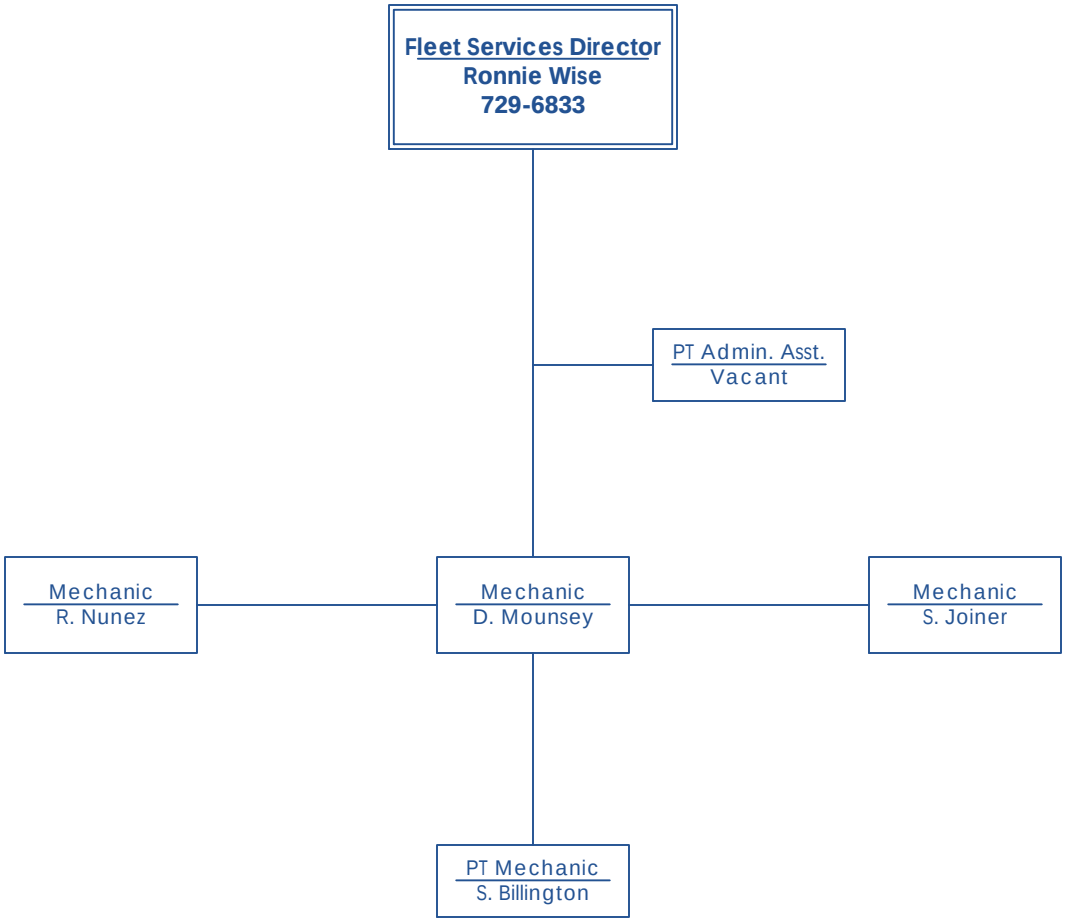
	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Full Service Preventive Maintenance Performed	232	230	230
	Preventive Maintenance Performed on Heavy Equipment	51	53	55
	Vehicle Tires Replaced	53	80	80
	Alignments Performed	10	16	15
Efficiency & Effectiveness	% of Preventive Maintenance Performed on Schedule	95%	95%	95%
	Avg Time to Perform Maintenance on a Car (Minutes)	60	60	60
	Avg Age of Police Vehicles (Years)	1.5	1.5	1.5
	Avg Age of Fire Vehicles (Years)	14.5	14.5	14.5
	Cost of a Passenger Car Oil Change	$27	$26	$26
	Cost of Heavy Equipment Oil Change	$85	$85	$85
	Activity Expenditures as % of General Fund[2]	3.04%	3.13%	2.88%



**Includes Estimated Figures for September.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. 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.



Lakes Crossing, a new assisted living facility,
opened in Kingsland July 2016.

Convention & Visitors Bureau Fund

Mission Statement

The Kingsland Convention & Visitors Bureau (CVB) is a not for profit 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 primary mission of the KCVB is to position the area as a year-round visitor destination and increase travel spending; thereby diversifying the local economy, stimulating economic growth and improving the quality of life for residents. The KCVB achieves this mission by focusing on increasing and sustaining lodging occupancies within the City of Kingsland. In addition to the comprehensive marketing initiatives, the KCVB oversees the operation of the Kingsland I-95 Welcome Center with the focus of providing superior visitor service and creating awareness of local tourism assets; thereby encouraging repeat and extended stays.

Overview

As the City's sales and marketing arm, it is the CVB Department's responsibility to actively work to create and sustain a positive image for the Kingsland area as a destination in all 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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue to develop and strengthen partner relationships focusing on the Hospitality Industry in Kingsland.	This goal is ongoing.	Develop and strengthen local, regional, and state partnerships & critical relationships. Achieve/maintain designations such as Regional Visitor Information Center Program designation.
A new website will be developed and the development of revenues through ad space will be addressed, along with a new brochure.	The new website is almost ready to launch, and revenue opportunities are being researched. The brochure RFP is in the process of being reviewed and will be advertised upon approval.	Launch new website and research opportunities for generating revenues through strategic partnerships. Develop an online area brochure.
		Produce a new area destination brochure and research opportunities for generating revenues through strategic partnerships in print advertising space.
Expand our social media areas and develop the various channels (Facebook, YouTube, Instagram, Pinterest and Flickr) that were created in FY 2014/2015.	This goal is ongoing.	Continue to expand our social media marketing outlets while ramping up our connection with potential visitors. Research platforms that would allow opportunities to find and share user-generated content, connect with more visitors, and save time by providing a platform that integrates all of our social media accounts.
Add new 'Georgia' items to meet the needs of our customers in FY 2015-2016.	This goal has been completed.	
Create an area map in a joint venture between the St Marys Welcome Center and the Camden County Chamber of Commerce.	This goal has been completed.	
Develop bike trail information.	This goal is in process.	Engage county/regional team to develop multi-use paths.

		Host a GDEcD tourism product development resource team visit to provide direction to more effectively develop tourism products that will complement the Epic Project and appeal to the sports tourism community.

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, retail sales, and cash carried forward. Revenues decreased by $74,588 or 13.24% due to a decrease in cash carry forward from prior year.

(The remainder of this page intentionally left blank.)

Convention & Visitors Bureau Fund

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Other Income	$ 423,239	$ 563,288	$ 488,700
Total Revenues	423,239	563,288	488,700
Expenditures			
Personal Services	266,144	252,878	261,200
Purchased/Contracted Services	29,919	125,501	108,680
Supplies	17,261	60,010	38,550
Other Costs	-	76,000	80,270
Capital Outlays	-	45,000	-
Total Expenditures	313,324	559,389	488,700
Total Revenues Over (Under) Expenditures:	$ 109,915	$ 3,899	$ -
Fund Balance at Beginning of Year	$ 81,146	$ 191,061	$ 194,960 *
Fund Balance at End of Year	$ 191,061	$ 194,960 *	$ 194,960 *
FTE Positions	**5**	**5**	**5**

** Estimated Non-GAAP Basis.*

Convention & Visitors Bureau Fund

Budget Summary
By Department

	FY 16/17 Total	Tourism	Welcome Center
Revenues			
Other Income	$ 488,700		
Total Revenues	488,700		
Expenditures			
Personal Services	261,200	165,558	95,642
Purchased/Contracted Services	108,680	76,780	31,900
Supplies	38,550	12,250	26,300
Other Costs	80,270	80,270	
Subtotal Expenditures	488,700	334,858	153,842
Capital Outlays	-	-	-
Total Expenses	$ 488,700	$ 334,858	$ 153,842
Total Revenues Over (Under) Expenses:	$ -		
% of Budget Total	100.0%	68.5%	31.5%
FTE Positions	**5.0**	**2.4**	**2.6**

Tourism Department

Established 1991

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$ 166,941	$ 162,215	$ 165,558
Purchased/Contracted Services	13,756	82,739	76,780
Supplies	4,634	19,500	12,250
Other Costs	-	76,000	80,270
Subtotal	185,331	340,454	334,858
Capital Outlays	-	45,000	-
Total	$ 185,331	$ 385,454	$ 334,858

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Executive Director	1.0	1.0	1.0
Marketing Director	1.0	1.0	1.0
Services Coordinator*	-	0.250	0.375
FTE Positions	**2.0**	**2.250**	**2.375**

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

Welcome Center Department

Established 2007

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$ 99,203	$ 90,663	$ 95,642
Purchased/Contracted Services	16,163	42,762	31,900
Supplies	12,627	40,510	26,300
Subtotal	127,993	173,935	153,842
Capital Outlays	-	-	-
Total	$ 127,993	$ 173,935	$ 153,842

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

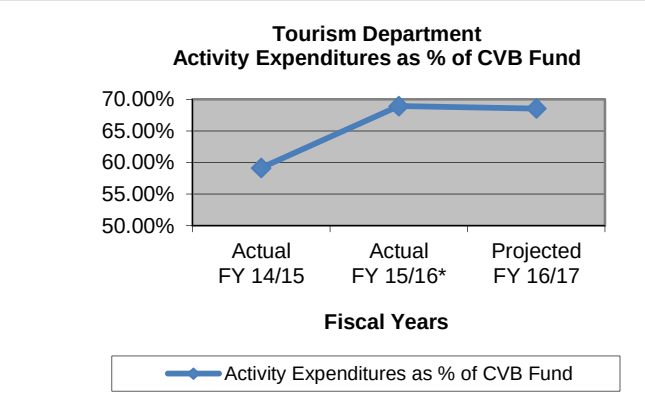
FTE Summary

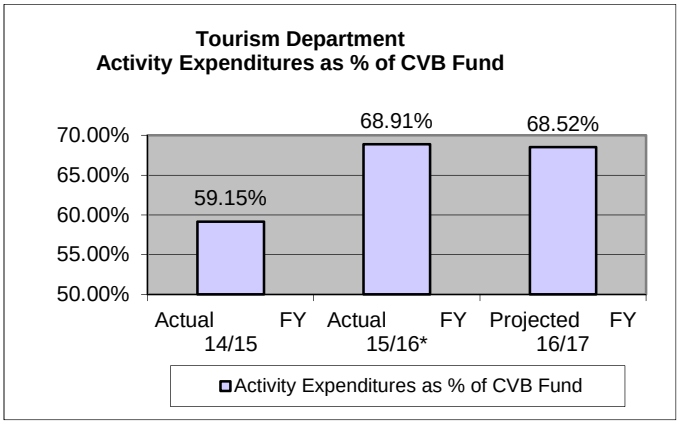
	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Welcome Center Manager	1.0	1.0	1.0
Services Coordinator*	-	0.250	0.125
Visitor Info Specialist	2.0	1.5	1.5
FTE Positions	**3.0**	**2.750**	**2.625**

Convention and Visitors Bureau

Performance Measures

	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Dues and Memberships	36	25	25
	Travel Shows and FAM Tours	76	61	70
	Print Media Advertisements	92	91	90
	Industry Conferences & Staff Training	70	142	100
	Miscellaneous Advertisements	283	228	250
	Welcome Center Merchandise $ Sold	3,921	5,335	4,000
	Annual # of Welcome Center Visitors	16,447	25,327	20,887
	Website Annual Activity (Visits)[2]	184,826	476,088	180,000
Efficiency & Effectiveness	Visitor Information Requests	50,149	60,111	55,000
	Group Media Information Responses	369	934	350
	Group Business (Attendee/Overnights)	1035/330	3218/1156	1500/500
	Average Hotel Occupancy %	55.72%	68.06%	**
	Annual Rate of Hotel Occupancy % Change Over Previous Year	15.65%	9.18%	**
	Average Hotel Room Rate	$57.38	$61.89	**
	Average Room Rate % Change Over Previous Year	-6.61%	-3.63%	**
	Room Demand % Change Over Previous Year	14.58%	-11.08%	**
	Room Revenue % Change Over Previous Year	13.26%	13.76%	**
	Hotel/Motel Tax Collection Increased Over Prior Year	15.99%	11.59%	13.79%
	Activity Expenditures as % of CVB Fund	59.15%	68.91%	68.52%



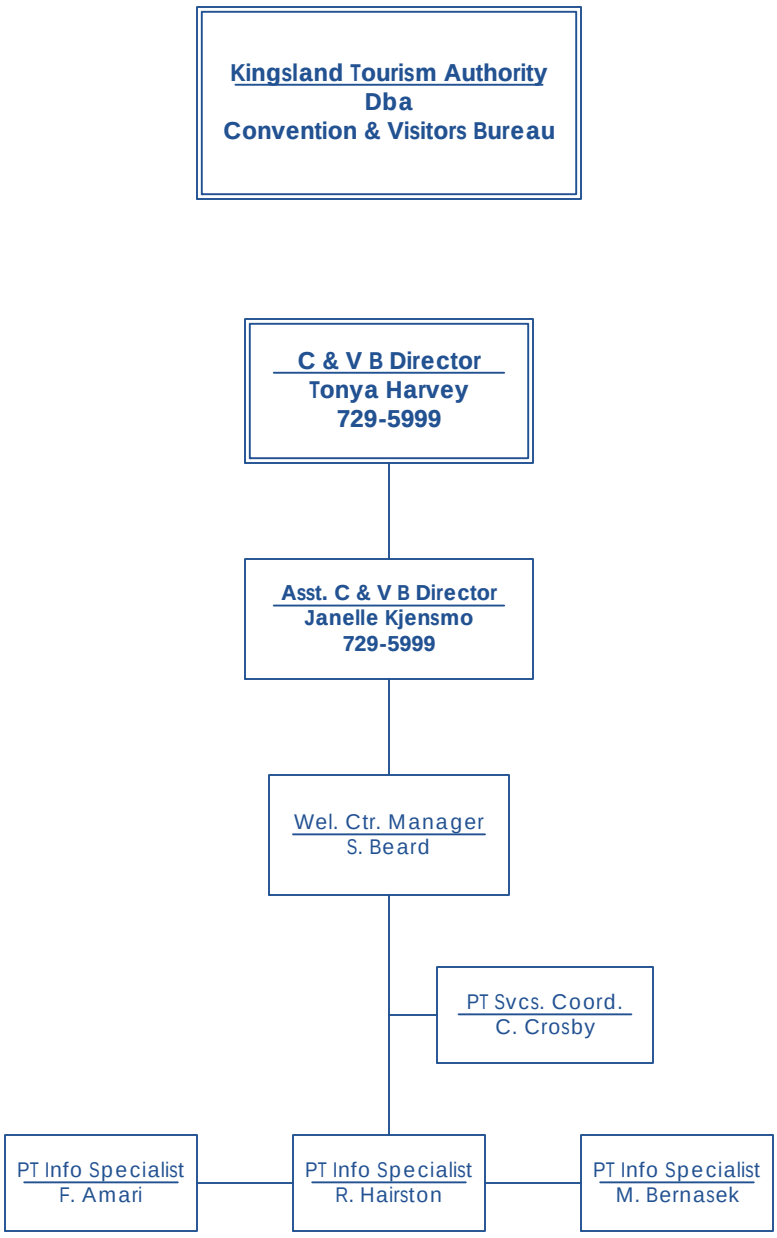


**Includes Estimated Figures for September.*

***Only Actual Figures are Shown.*

[1] Amount based on actual expenditures for FY 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. Other Financing Sources/Uses are excluded.

Convention & Visitors Bureau





Tractor Supply, a new retail store, opened in Kingsland September 2016.

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.

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.

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

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 Fund – The SPLOST Fund is a Capital Project Funds that is used to account for Special Purpose Local Option Sales Taxes received and expenditures related to real property acquisition and/or construction. SPLOST VII is depicted in its own individual fund for tracking and oversight purposes as required by law.

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.

(The remainder of this page intentionally left blank.)

Confiscated Assets

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Fines and Forfeitures	$ 97,804	$ 55,000	$ 40,000
Investment Income	69	75	25
Total Revenues	97,873	55,075	40,025
Expenditures			
Supplies	41,654	20,075	20,025
Capital Outlays	44,302	35,000	20,000
Total Expenditures	85,956	55,075	40,025
Total Revenues Over (Under) Expenditures:	$ 11,917	$ -	$ -
Fund Balance at Beginning of Year	$ 25,820	$ 37,737	$ 37,737 *
Fund Balance at End of Year	$ 37,737	$ 37,737 *	$ 37,737 *

**Estimated Non-GAAP Basis*

EPA Grant Fund

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Intergovernmental	$ -	$ 938,950	$ -
Other Income	-	-	-
Total Revenues	-	938,950	-
Expenditures			
Other Financing Uses	-	938,950	-
Capital Outlays	-	-	-
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*

Multiple Grant Fund

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Other Income	$ -	$ 22,914	$ -
Intergovernmental	105,378	206,250	209,825
Other Financing Sources	11,997	34,250	16,480
Total Revenues	117,375	263,414	226,305
Expenditures			
Supplies	18,129	95,500	32,960
Other Financing Uses	15,080	-	193,345
Other Costs	-	-	-
Capital Outlays	81,956	167,914	-
Total Expenditures	115,165	263,414	226,305
Total Revenues Over (Under) Expenditures:	$ 2,210	$ -	$ -
Fund Balance at Beginning of Year	$ (2,187)	$ 23	$ 23 *
Fund Balance at End of Year	$ 23	$ 23 *	$ 23 *

**Estimated Non-GAAP Basis*

Hotel/Motel Tax Fund

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Revenue from Taxes	$ 874,487	$ 827,243	$ 875,000
Total Revenues	874,487	827,243	875,000
Expenditures			
Other Financing Uses	874,487	827,243	875,000
Capital Outlays	-	-	-
Total Expenditures	874,487	827,243	875,000
Total Revenues Over (Under) Expenditures:	$ -	$ -	$ -
Fund Balance at Beginning of Year	$ -	$ -	$ - *
Fund Balance at End of Year	$ -	$ - *	$ - *

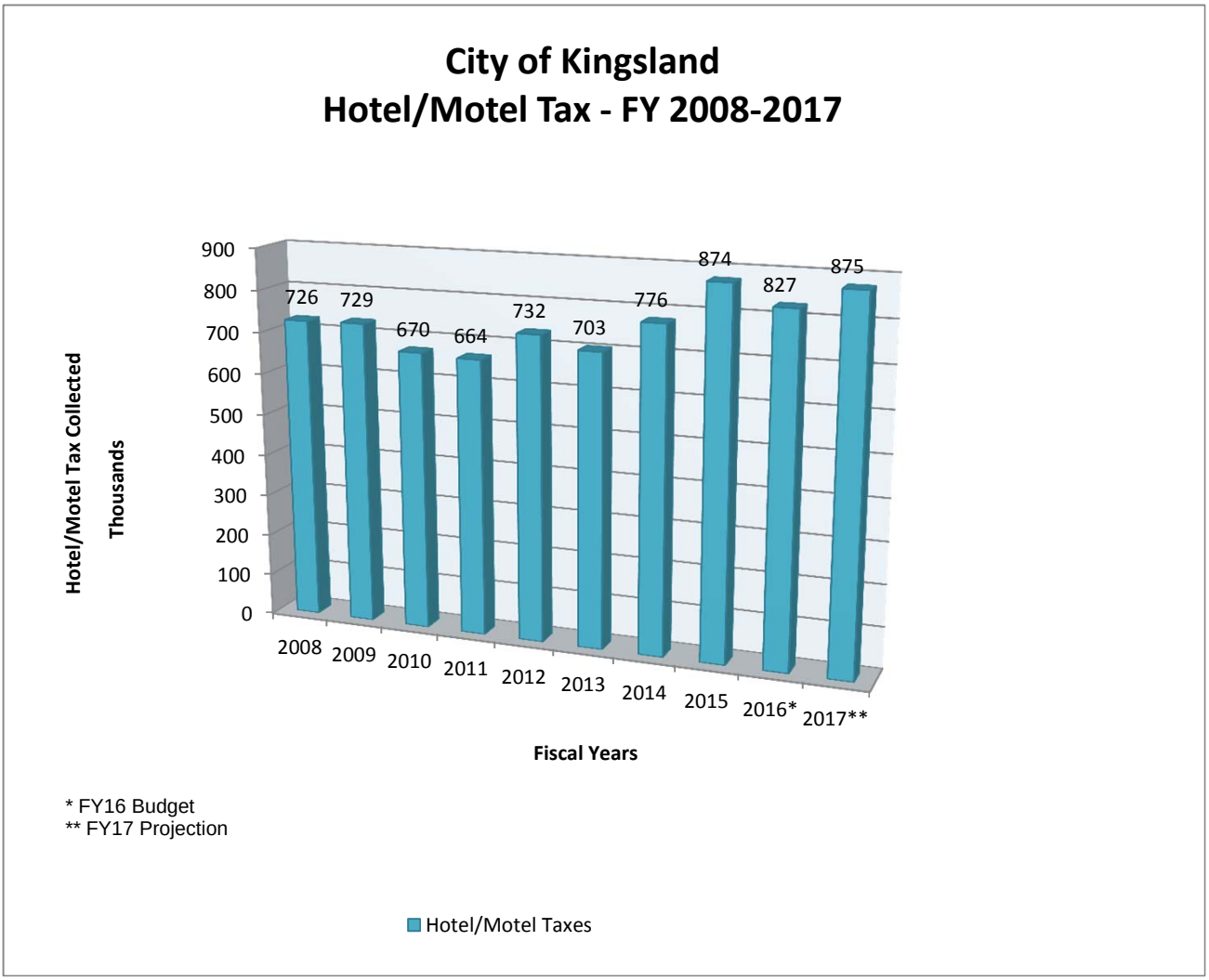
**Estimated Non-GAAP Basis*

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 14/15	Budget FY 15/16		Approved FY 16/17	
Revenues					
Other Income	$ 7,305	$ 13,315		$ 13,770	
Total Revenues	7,305	13,315		13,770	
Expenditures					
Purchased/Contracted Services	207	20		20	
Supplies	9,200	8,300		7,200	
Other Costs	-	4,995		6,550	
Subtotal	9,407	13,315		13,770	
Capital Outlays	-	-		-	
Total Expenditures	9,407	13,315		13,770	
Total Revenues Over (Under) Expenditures:	$ (2,102)	$ -		$ -	
Fund Balance at Beginning of Year	$ 7,818	$ 5,716		$ 5,716	*
Fund Balance at End of Year	$ 5,716	$ 5,716	*	$ 5,716	*

**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 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Other Financing Sources	$ 118,957	$ 122,300	$ 122,299
Total Revenues	118,957	122,300	122,299
Expenditures			
Other Financing Uses	118,957	122,300	122,299
Subtotal	118,957	122,300	122,299
Capital Outlays	-	-	-
Total Expenditures	118,957	122,300	122,299
Total Revenues Over (Under) Expenditures:	$ -	$ -	$ -
Fund Balance at Beginning of Year	$ 692	$ 692	$ 692 *
Fund Balance at End of Year	$ 692	$ 692 *	$ 692 *

**Estimated Non-GAAP Basis*

SPLOST VII Fund

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Investment Income	$ 1,102	$ 1,500	$ 1,000
Intergovernmental	1,806,688	1,920,000	1,860,000
Other Financing Sources	29,811	2,438,950	343,345
Total Revenues	1,837,601	4,360,450	2,204,345
Expenditures			
Other Financing Uses	1,516,286	2,296,950	1,860,000
Capital Outlays	379,003	2,063,500	344,345
Total Expenditures	1,895,289	4,360,450	2,204,345
Total Revenues Over (Under) Expenditures:	$ (57,688)	$ -	$ -
Fund Balance at Beginning of Year	$ 1,147,047	$ 1,089,359	$ 1,089,359 *
Fund Balance at End of Year	$ 1,089,359	$ 1,089,359 *	$ 1,089,359 *

**Estimated Non-GAAP Basis*

Debt Service Fund

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Other Financing Sources	$ 267,423	$ 569,361	$ 278,188
Total Revenues	267,423	569,361	278,188
Expenditures			
Debt Service	267,423	569,361	278,188
Total Expenditures	267,423	569,361	278,188
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 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Other Financing Sources	$ 148,663	$ 140,631	$ 148,750
Total Revenues	148,663	140,631	148,750
Expenditures			
Debt Service	120,000	127,500	148,750
Total Expenditures	120,000	127,500	148,750
Total Revenues Over (Under) Expenditures:	$ 28,663	$ 13,131	$ -
Fund Balance at Beginning of Year	$ (7,732)	$ 20,931	$ 34,062 *
Fund Balance at End of Year	$ 20,931	$ 34,062 *	$ 34,062 *

**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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 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	Water/Sewer ordinance was updated.	Continue to monitor & improve policy & procedure document for all utility policies and guidelines
Upgrade hand held devices for meter reading and implement smart meters.	Funding for this goal has been approved through a GEFA Drinking Water loan with a grant for $500,000l loan forgiveness.	Upgrade meters for half of the customer base by June 30, 2017. Begin upgrading the remaining meters to complete project in FY 2018.
Provide utility on-line payment services.	This goal has been completed. Online utility payments are now 15% of total payments.	Continue to enhance online services and information.
Provide notification service for customer utility bills.	This goal has been completed.	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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**

Set up preventive maintenance procedures on manholes and valves.	This goal is ongoing. Purchased trench box for safety and to take on bigger jobs. Completed manhole at WWTP for increased savings to City.	Continue training for new employees.
Prioritize replacing lift stations.	This goal is ongoing.	Continue replacing lift stations as needed.
Complete installation for sewer trunk from Colerain Road to WWTP when needed by EPA.	This goal has been completed.	Purchase Vaccon truck and ground penetrating radar. Improve and speed up line locates and preventive maintenance.
Continue extension of current water supply system throughout the City as needed.	This is an ongoing goal with our engineers.	Begin working on water and sewer projects under the GEFA loan.

Capital Outlay Overview

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

- Operations
  - Vaccon sewer truck.....$275,000
  - Boom truck.....$ 10,000
  - Ground penetrating radar.....$ 16,500
  - SCADA computer & software upgrades....$ 41,036

Revenue Summary

There is a 1.09% or $82,450 increase in revenues due to increases in number of water taps resulting in increased revenues for taps and capital recovery fees. Contingency is at $768,589. This budget does not reflect a rate increase in user fees at this time.

Expense Summary

There is an overall 2.24% or $150,927 increase in the water and sewer fund.

Administration department includes a .90% or $4,709 decrease in retirement funding offset from increases in merit raises and health insurance.

Information Technology department reflects 14.55% increase or $27,695 in the general fund and a 10.90% increase or $2,223 in the water and sewer fund. Increases are in filling a computer support specialist position, merit raises, and health insurance. This fund is allocated to General Fund (90%) and Water/Sewer Fund (10%).

Finance department reflects an overall decrease by 3.73% or $11,075 in the general fund for purchased/contracted services and supplies. This department is also reflected in the water and sewer fund with a slight increase of 1.11% or $1,750 related to merit raises and small equipment. This fund is allocated to General Fund (65%) and Water/Sewer Fund (35%).

Fleet Services reflects an overall decrease in both the general fund and the water/sewer fund due to a decrease in capital outlay and retirement offset by increases in merit raises and health insurance. This department also provides management and administrative support to the County under a contract agreement. General fund's decrease for this department was $11.567 or 4.05% and water/sewer fund's decrease was $4,505 or 4.83%. This fund is allocated to General Fund (75%) and Water/Sewer Fund (25%).

Operations department reflects a increase of 2.63% or $156,168. Increases are attributed merit raises and health insurance offset by a decrease in retirement. Additional increases are in professional services, communications offset by decreases in repairs and maintenance and supplies. Of the $6.9M budget, $1.6M is reserved for Debt Service.

(The remainder of this page intentionally left blank.)

Water & Sewer Fund

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Water Charges	$ 2,671,234	$ 2,650,000	$ 2,600,000
Sewerage Charges	2,115,419	2,100,000	2,100,000
Transfer Fees	5,100	4,500	4,000
Reconnection Fees	87,650	80,000	81,000
Waste Water Tap Fees	230,895	170,000	250,000
Expansion Tap Fees	17,186	6,000	4,000
Septic Tank Disposal Fees	6,295	20,000	20,000
Capital Recovery Fees	479,520	500,000	650,000
Bad Check Fees	5,520	5,000	3,400
Penalties	132,373	76,000	65,000
Investment Income	9,713	5,000	4,500
Other Income	197,777	14,500	13,000
Other Financing Sources	2,682,538	1,941,450	1,860,000
Total Revenues	8,641,220	7,572,450	7,654,900
Expenses			
Personal Services	1,388,856	1,524,430	1,569,938
Purchased/Contracted Services	456,667	621,251	578,151
Supplies	776,452	798,128	738,238
Other Costs	200,063	200,000	200,000
Debt Service	196,623	1,600,759	1,597,448
Depreciation and Amortization	1,577,867	-	-
Other Financing Uses	137,987	-	-
Subtotal Expenses	4,734,515	4,744,568	4,683,775
Capital Outlays	-	1,990,817	2,202,536
Total Expenses	4,734,515	6,735,385	6,886,311
Total Revenues Over (Under) Expenses:	$ 3,906,705	$ 837,065	$ 768,589
Retained Earnings at Beginning of Year	$ 18,996,567	$ 22,903,272	$ 23,740,337 *
Retained Earnings at End of Year	$ 22,903,272	$ 23,740,337 *	$ 24,508,926 *
FTE Positions	**32.27**	**32.15**	**32.75**

**Estimated Non-GAAP Basis*

Water & Sewer Fund

Budget Summary
By Department

	FY15/16 Total	Administration	Information Technology	Finance	Fleet	Operations
Revenues						
Water Charges	$ 2,600,000					
Sewerage Charges	2,100,000					
Transfer Fees	4,000					
Reconnection Fees	81,000					
Waste Water Tap Fees	250,000					
Expansion Tap Fees	4,000					
Septic Tank Disposal Fees	20,000					
Capital Recovery Fees	650,000					
Bad Check Fees	3,400					
Penalties	65,000					
Investment Income	4,500					
Other Income	13,000					
Other Financing Sources	1,860,000					
Total Revenues	7,654,900					
Expenses						
Personal Services	1,569,938	175,890	16,449	143,711	70,640	1,163,248
Purchased/Contracted Services	578,151	100,754	4,844	6,863	7,084	458,606
Supplies	738,238	41,300	1,330	8,970	11,138	675,500
Other Costs	200,000	200,000	-	-	-	-
Debt Service	1,597,448	-	-	-	-	1,597,448
Other Financing Uses	-	-	-	-	-	-
Subtotal Expenses	4,683,775	517,944	22,623	159,544	88,862	3,894,802
Capital Outlays	2,202,536	-	-	-	-	2,202,536
Total Expenses	$ 6,886,311	$ 517,944	$ 22,623	$ 159,544	$ 88,862	$ 6,097,338
Total Revenues Over (Under) Expenses:	$ 768,589					
% of Budget Total	100.0%	7.5%	0.3%	2.3%	1.3%	88.5%
FTE Positions	**32.8**	**4.2**	**0.3**	**3.5**	**1.3**	**23.5**

Administration Department

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenses			
Personal Services	$ 160,591	$ 174,805	$ 175,890
Purchased/Contracted Services	100,320	101,898	100,754
Supplies	39,260	41,950	41,300
Other Costs	200,000	200,000	200,000
Other Financing Uses	14,603	-	-
Subtotal	514,774	518,653	517,944
Capital Outlays		4,000	-
Total	$ 514,774	$ 522,653	$ 517,944

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

FTE Summary

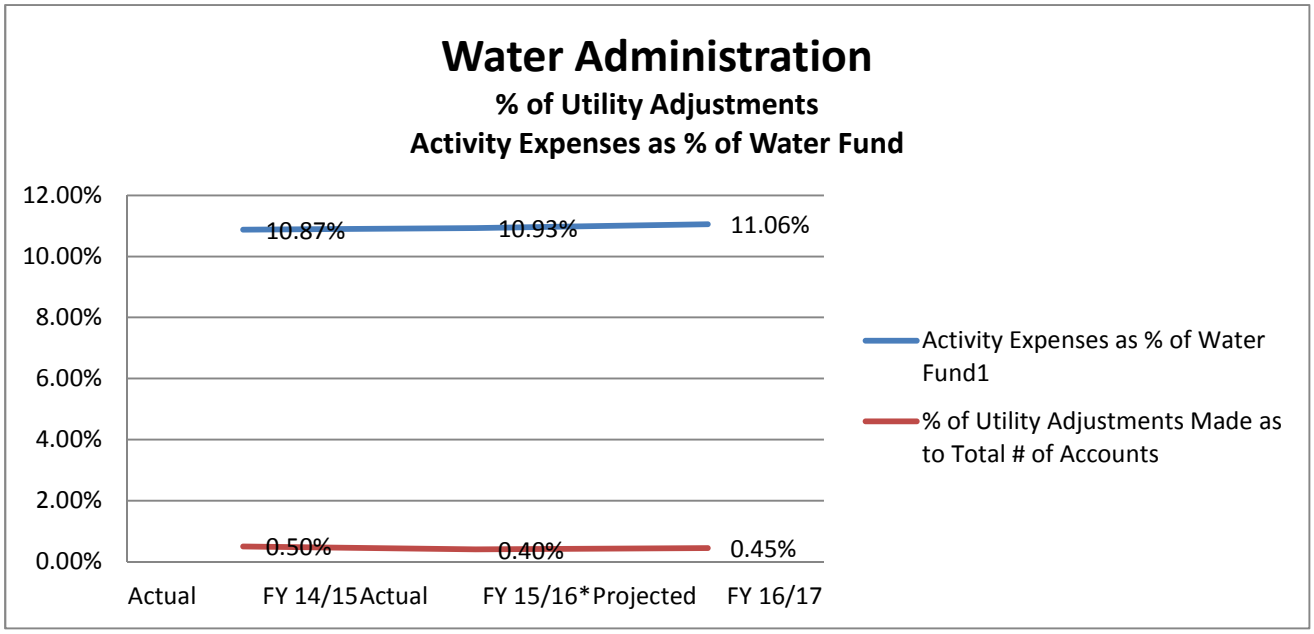
	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
City Manager*	0.2	0.2	0.2
Meter Technician	4.0	4.0	4.0
FTE Positions	**4.2**	**4.2**	**4.2**

*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 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Utility Bills Generated	87,121	89,182	91,506
	Utility Bills Mailed in September	7,326	7,528	7,716
	Accounts Disconnected for Non-Payment	3,283	3,161	3,222
	Accounts Sent to Collection Agency	329	280	324
Efficiency & Effectiveness	% of Utility Adjustments Made as to Total # of Accounts	0.50%	0.40%	0.45%
	Annual # of Utility Rereads	200	264	232
	Monthly Meter Reads per Reader	215	327	250
	% of Accounts Restored to Good Standing After Being Disconnected for Non-Payment	93%	92%	92%
	Activity Expenses as % of Water Fund[1]	10.87%	10.93%	11.06%



**Includes Estimated Figures for September.*

Information Technology Department

Established 2006

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Expenses			
Personal Services	$ 13,639	$ 14,268	$ 16,449
Purchased/Contracted Services	3,765	4,835	4,844
Supplies	831	1,297	1,330
Other Financing Uses	1,604	-	-
Subtotal	19,839	20,400	22,623
Capital Outlays	-	-	-
Total	$ 19,839	$ 20,400	$ 22,623

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Director	0.1	0.1	0.1
Asst Director	0.1	0.1	0.1
Computer Support	-	-	0.1
FTE Positions	**0.2**	**0.2**	**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 14/15	Budget FY 15/16	Approved FY 16/17
Expenses			
Personal Services	$ 132,925	$ 141,358	$ 143,711
Purchased/Contracted Services	8,902	9,581	6,863
Supplies	9,634	6,855	8,970
Other Financing Uses	13,629	-	-
Subtotal	165,090	157,794	159,544
Capital Outlays	-	-	-
Total	$ 165,090	$ 157,794	$ 159,544

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Director	0.35	0.35	0.35
Bookeeper	0.35	0.35	0.35
Purchasing Agent	0.35	0.35	0.35
Accounting Technician	1.05	1.05	1.05
Accounting Clerk	0.35	0.35	0.35
Customer Service Rep	1.05	1.05	1.05
FTE Positions	**3.50**	**3.50**	**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 14/15	Budget FY 15/16	Approved FY 16/17
Expenditures			
Personal Services	$ 67,282	$ 75,036	$ 70,640
Purchased/Contracted Services	4,406	7,193	7,084
Supplies	5,730	11,138	11,138
Other Financing Uses	7,158	-	-
Subtotal	84,576	93,367	88,862
Capital Outlays	-	-	-
Total	$ 84,576	$ 93,367	$ 88,862

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Fleet Services Director	0.25	0.25	0.25
Administrative Assistant	0.25	0.13	0.13
Mechanic	0.87	0.87	0.87
FTE Positions	**1.37**	**1.25**	**1.25**

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 14/15	Budget FY 15/16	Approved FY 16/17
Expenses			
Personal Services	$ 1,014,419	$ 1,118,963	$ 1,163,248
Purchased/Contracted Services	339,274	497,744	458,606
Supplies	720,997	736,888	675,500
Depreciation and Amortization	1,577,867	-	-
Other Costs	63	-	-
Debt Service	196,623	1,600,759	1,597,448
Other Financing Uses	100,993	-	-
Subtotal	3,950,236	3,954,354	3,894,802
Capital Outlays	-	1,986,817	2,202,536
Total	$ 3,950,236	$ 5,941,171	$ 6,097,338

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

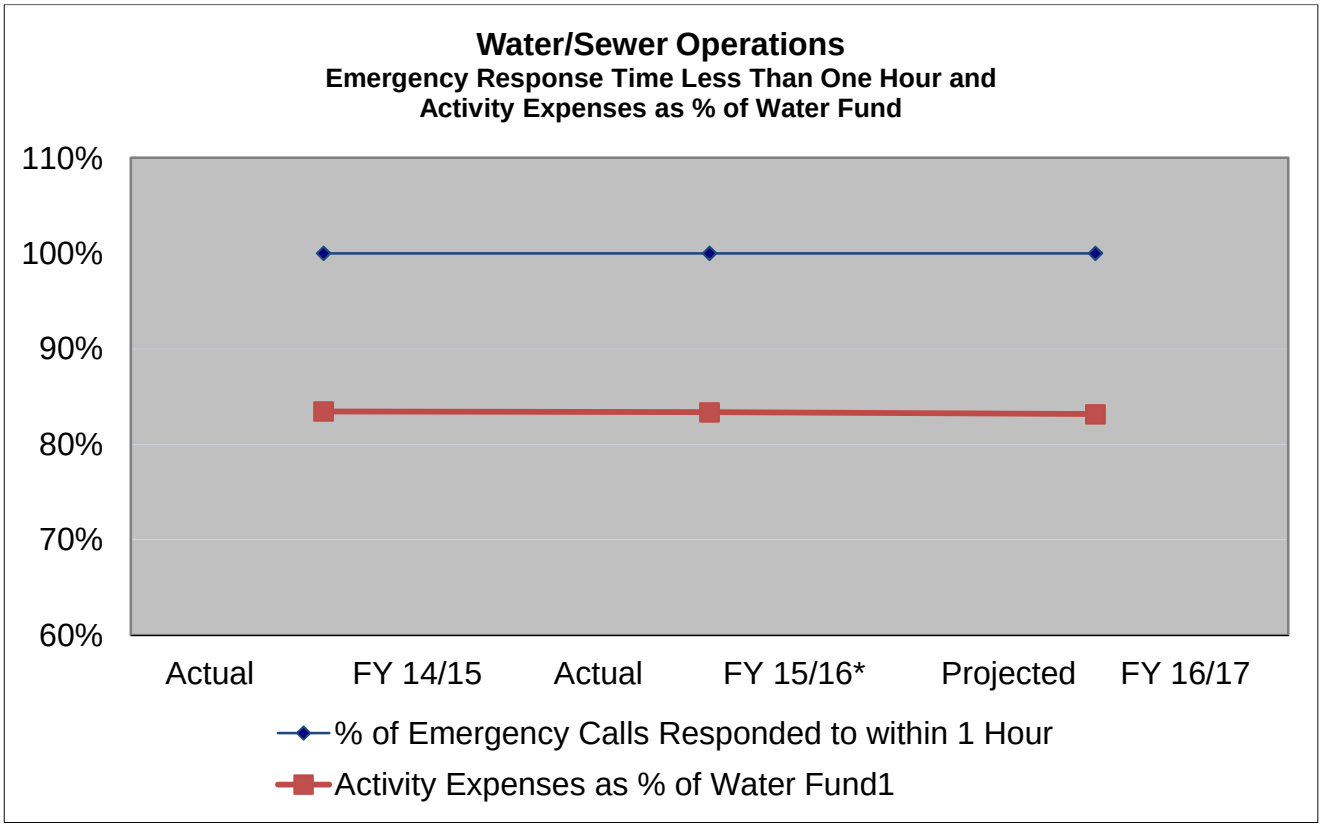
FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Director	0.5	0.5	0.5
Asst Director	0.5	0.5	1.0
Water Plant Superintendent	1.0	1.0	1.0
WWTP Superintendent	1.0	1.0	1.0
Plant Operator	3.0	2.0	2.0
Utilty Line Technician	5.0	9.0	9.0
Administrative Assistant	1.0	1.0	1.0
Crew Foreman	1.0	1.0	1.0
Electrician	1.0	1.0	1.0
Equipment Operator	2.0	-	-
Maintenance Technician	4.0	4.0	4.0
Crew Worker	3.0	2.0	2.0
FTE Positions	**23.0**	**23.0**	**23.5**

Water/Sewer Operations Department

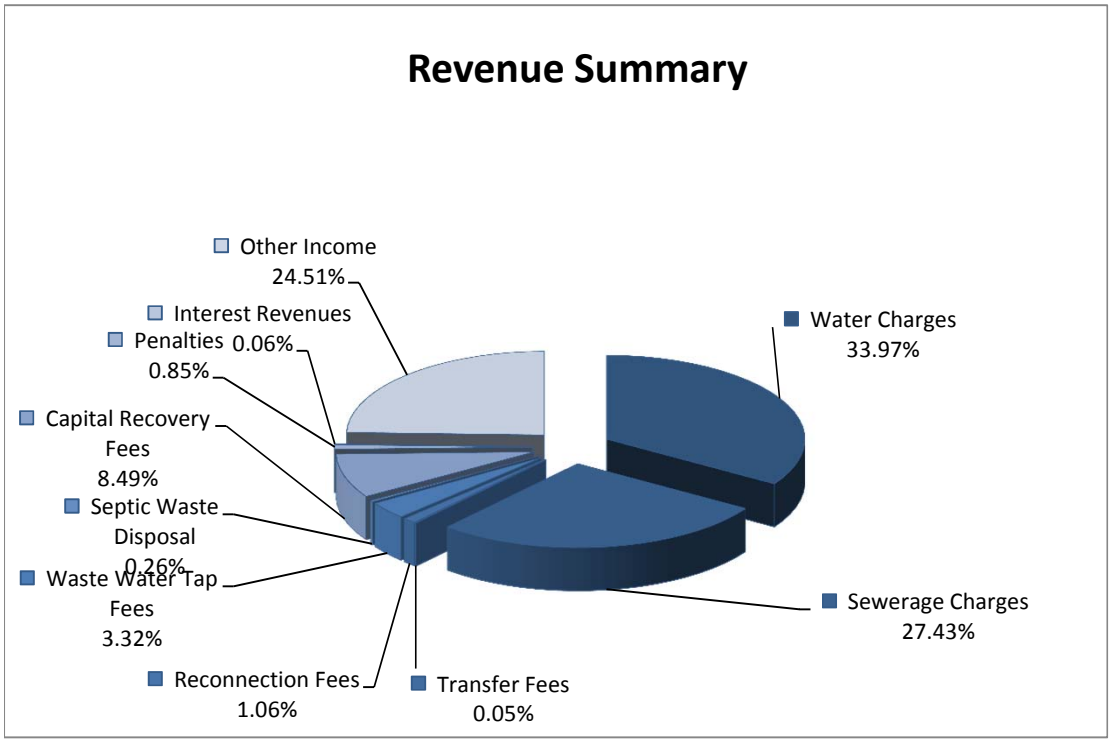
Performance Measures

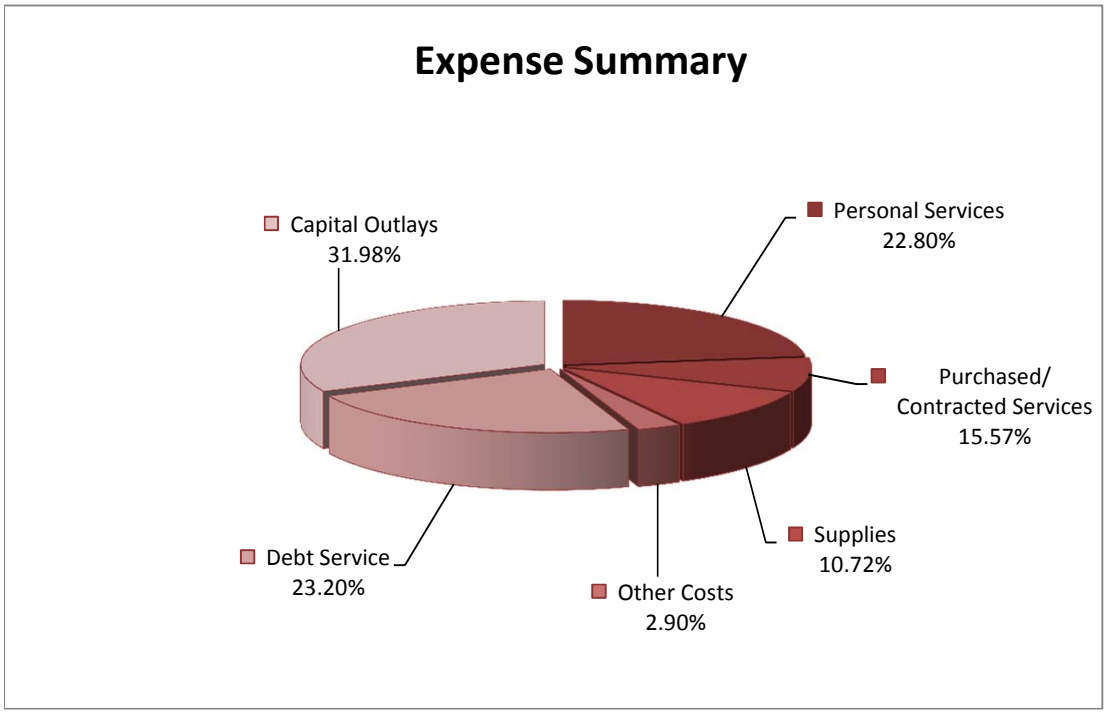
	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	Citizen Inquiries/Service Requests Responded To	1,958	2,252	2,477
	Sludge Processed (Tons)	1,238.35	1,453.01	1,598.31
	Water Meters Installed-Residential/ Commercial	96	141	152
	Water Samples Tested	240	240	240
	Water Taps Installed- Residential/ Commercial	7	13	15
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	2.50
	Activity Expenses as % of Water Fund[1]	83.43%	83.34%	83.16%



**Includes Estimated Figures for September.*

Water & Sewer Fund



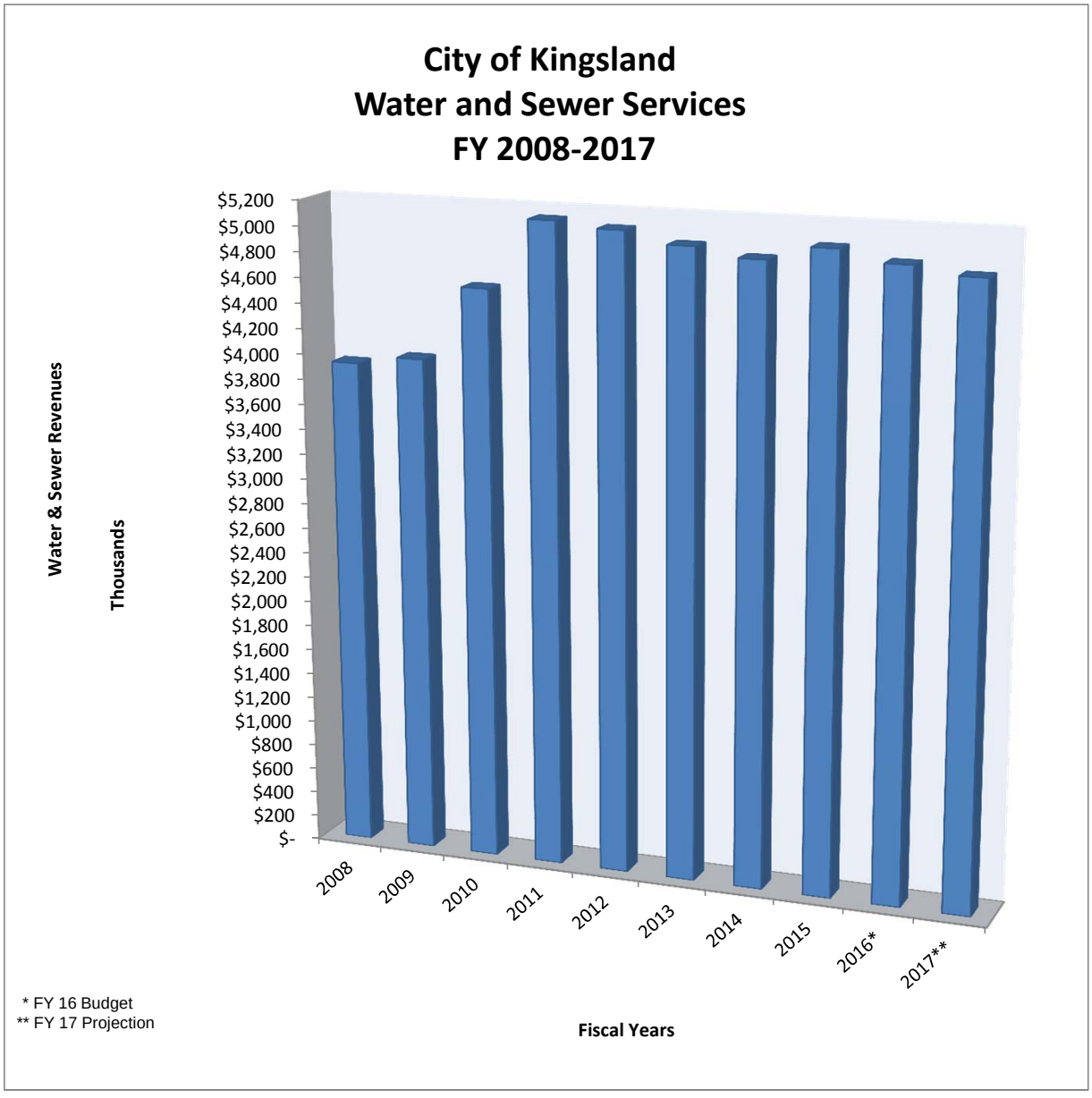


Water & Sewer Fund

Major Revenue Sources

Water and Sewer Revenues

Water and Sewer charges comprise 61.03% of the total revenues. The City billed a total of 7,528 users for these services in September 2016. The City has experienced tremendous growth over the past years but economic conditions have slowed the growth. Current trend is showing increases in the local housing market. The City issued 134 building permits in the past year, which required new tap fees.

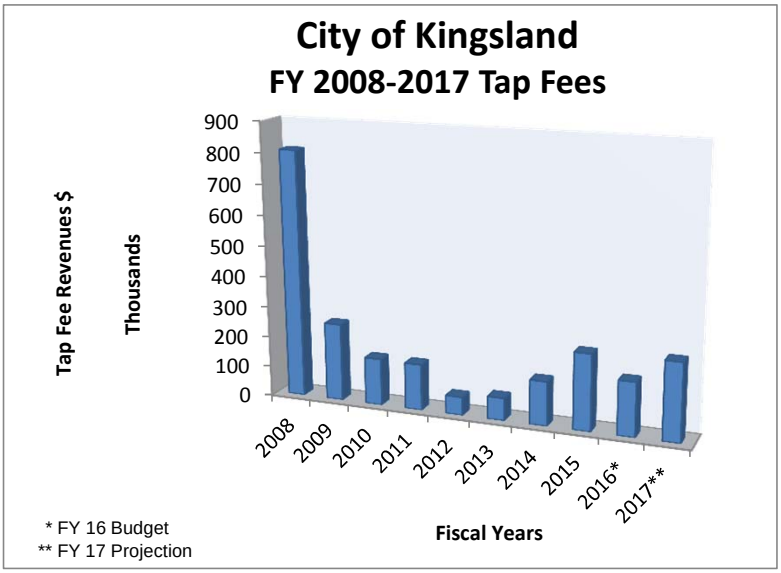


Water & Sewer Fund

Major Revenue Sources

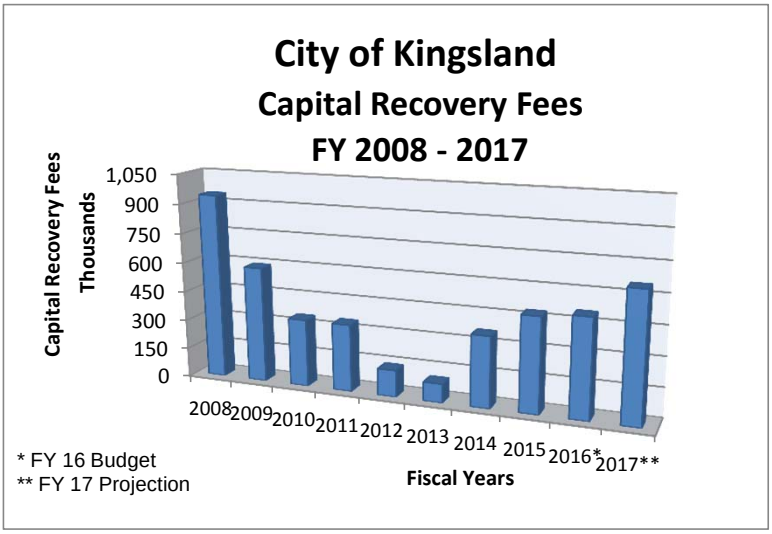
Tap Fees

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



Capital Recovery Fees

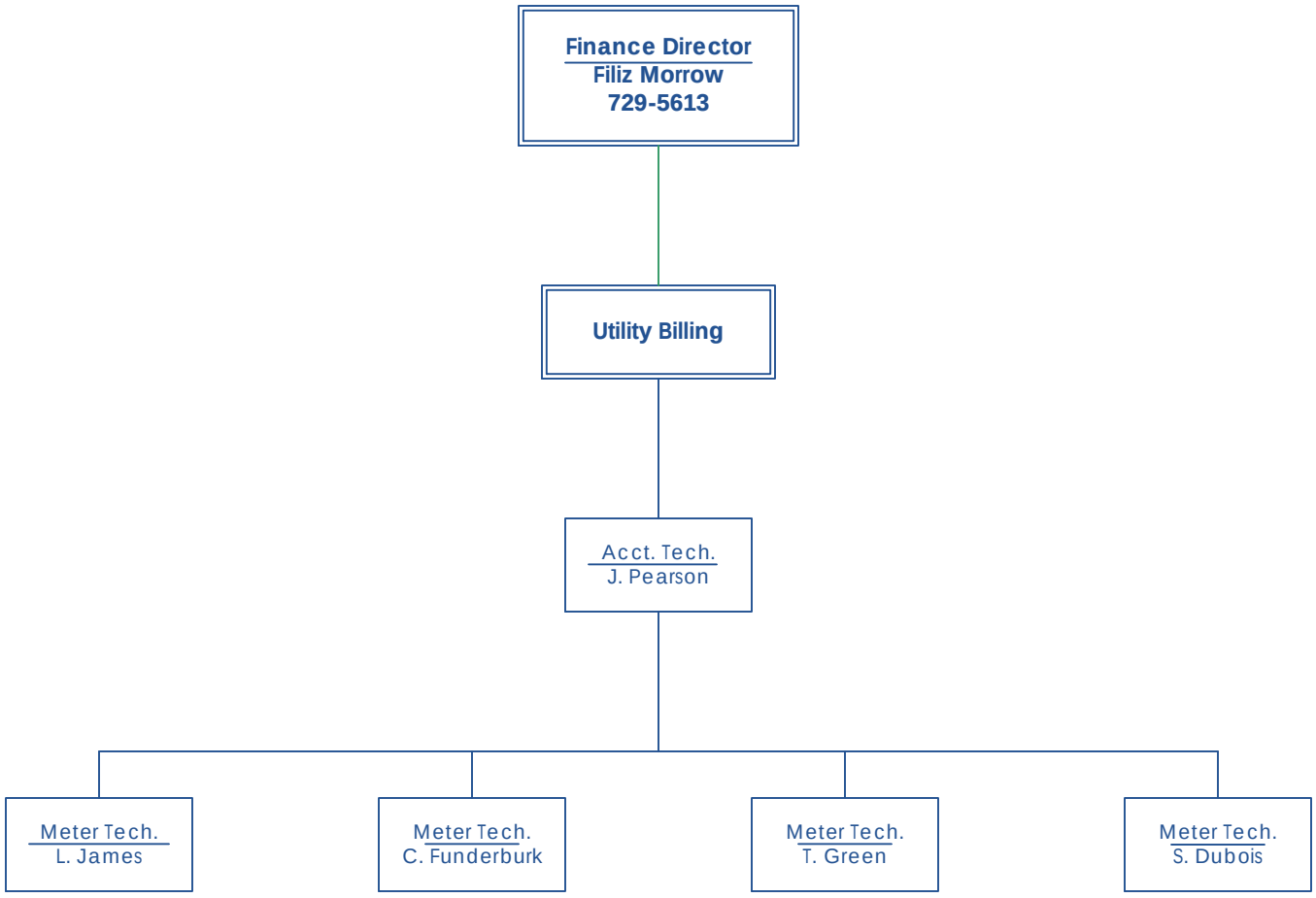
This revenue source was implemented in FY 2005 in order for the future growth of the City to pay its share of present and future needs for water and sewer capacity. These revenues are reserved to ensure there will be sufficient capacity available to service the needs of the citizens associated with the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



Interest Income

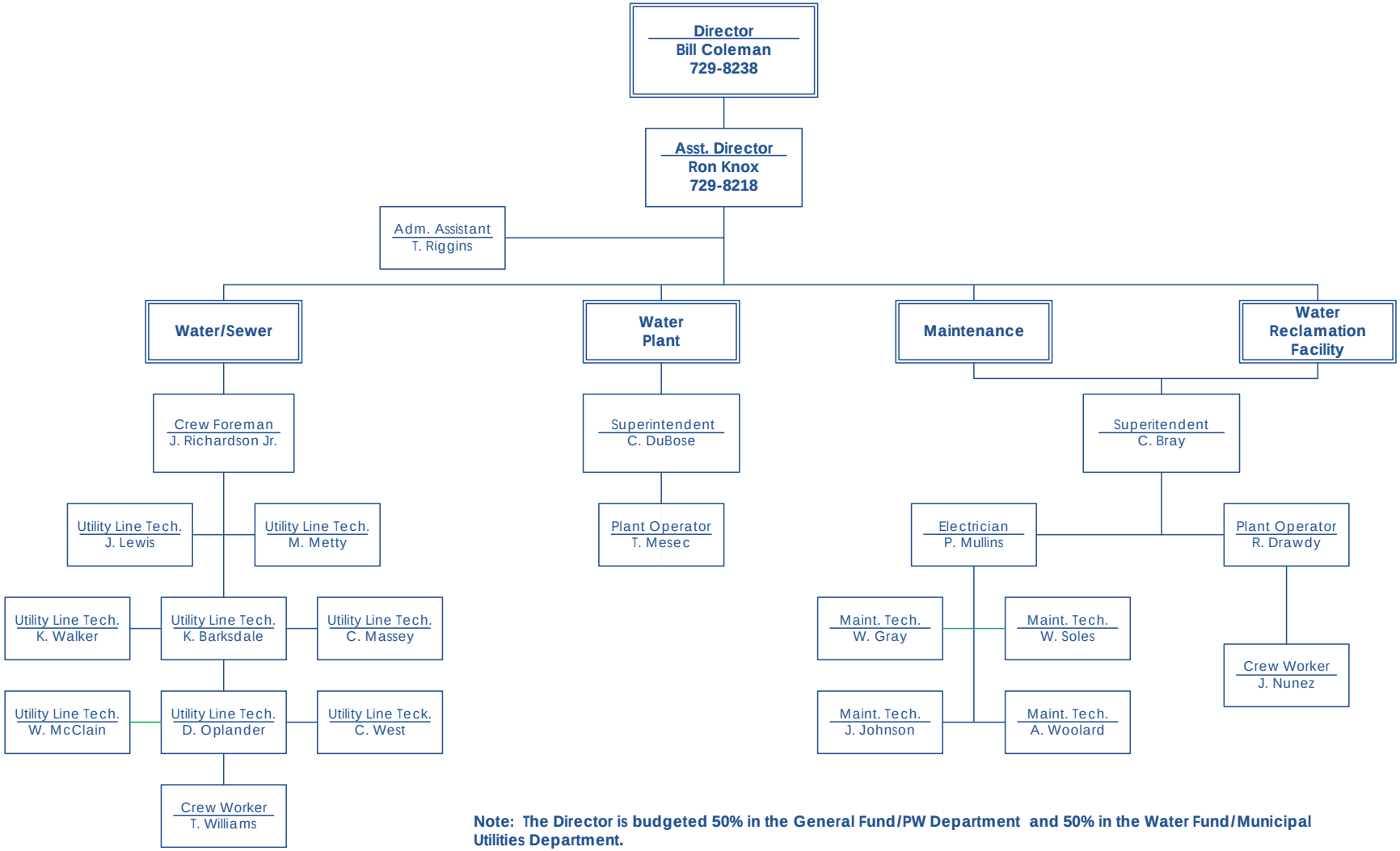
The majority of interest is earned on restricted funds. All investments are in the form of Certificates of Deposit and all checking accounts are interest bearing with fluctuating interest rates. The amount budgeted for the coming year was estimated at approximately the same amount as the prior year amount.

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 is 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 cust-omers. 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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Continue to monitor illegal dump sites and enforce solid waste ordinance.	This is an ongoing goal. Purchased cameras for violated sites.	Clean up illegal dump sites to improve the looks of our city, especially blighted areas.
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.
Enhance recycling program.	This is an ongoing goal. A survey is currently in progress to measure the interest level of providing curbside recycling.	Continue to enhance recycling program.
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.

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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 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.	Continue to review rates with Finance Department.
		Review yard debris ordinances and zones to improve on service. Enforce codes.
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 2015/2016 Department Goals	**FY 2015/2016 Status & Accomplishments...**	**FY 2016/2017 Department Goals**
Purchase a garbage truck. Receive limb wagon from bid awarded in FY 15/16.	Limb wagon was purchased and received. Garbage truck purchase was deferred to FY 16/17 due to budget constraints.	Pay off previous lease on garbage truck in January 2017 and purchase a new garbage truck.

Capital Outlay Overview

For this budget year this department had one capital outlay for a garbage truck budgeted at $250,000.

Revenue Summary

Revenues decreased by 8.02% or $100,005 resulting in a contingency of $97,570. Overall decrease is in other financing sources. This budget does not reflect a rate increase in user fees at this time.

Expense Summary

Overall expenses decreased by 8.91% or $102,600. Overall decreases are in retirement and supplies offset by increases in merit raises, health insurance, and landfill fees.

Solid Waste Fund

Budget Summary

	Actual FY 14/15	Budget FY 15/16	Approved FY 16/17
Revenues			
Charges for Services	$ 905,910	$ 889,000	$ 897,000
Investment Income	50	20	15
Other Income	91,773	-	-
Intergovernmental	1,920	-	-
Other Financing Sources	-	358,000	250,000
Total Revenues	999,653	1,247,020	1,147,015
Expenses			
Personal Services	318,437	329,212	349,879
Purchased/Contracted Services	320,811	188,024	196,342
Supplies	146,944	177,700	162,500
Depreciation and Amortization	86,806	-	-
Debt Service	5,823	99,109	90,724
Other Financing Uses	26,088	-	-
Capital Outlays	-	358,000	250,000
Total Expenses	904,909	1,152,045	1,049,445
Total Revenues Over (Under) Expenditures:	$ 94,744	$ 94,975	$ 97,570
Fund Balance at Beginning of Year	$ 779,557	$ 874,301	$ 969,276
Fund Balance at End of Year	$ 874,301	$ 969,276 *	$ 1,066,846

Note: FY15/16 and FY16/17 are estimated Non-GAAP Basis.

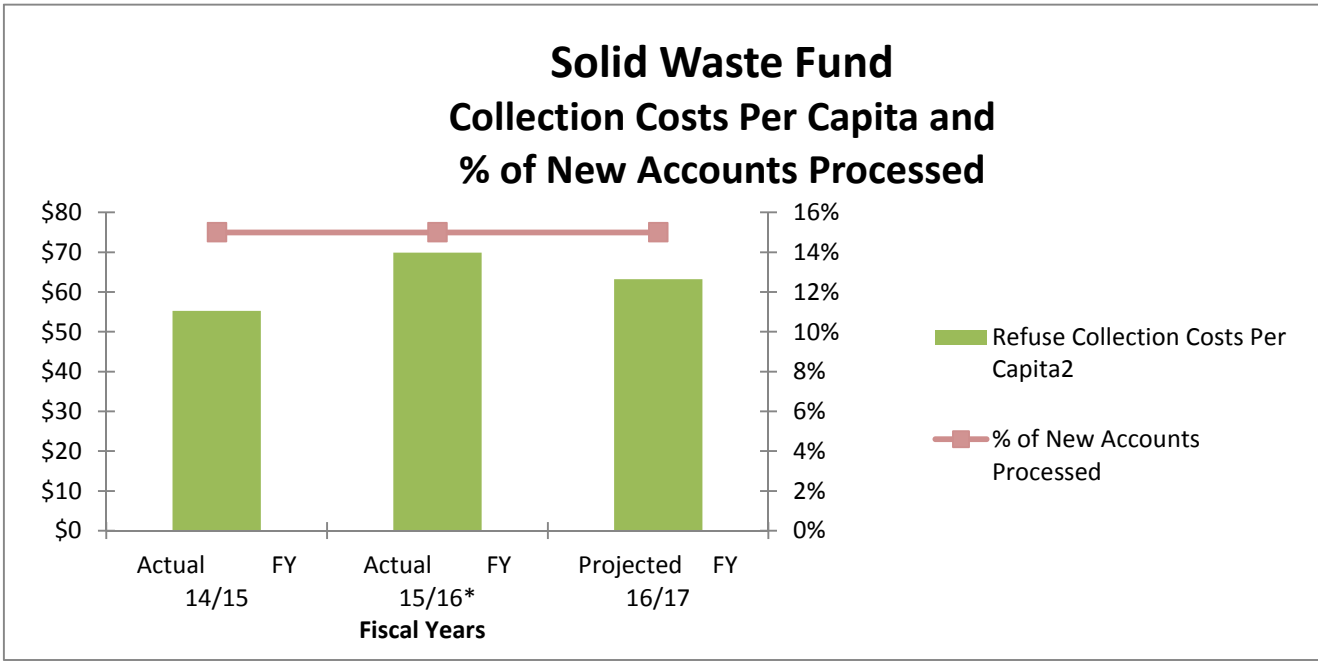
FTE Summary

	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17
Position			
Crew Foreman	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0
Heavy Equipment Operator	2.0	3.0	3.0
Equipment Operator	4.0	3.0	3.0
FTE Positions	**8.0**	**8.0**	**8.0**

Solid Waste Operations Department

Performance Measures

	Performance Indicators	Actual FY 14/15	Actual FY 15/16*	Projected FY 16/17
Output	# of Solid Waste Customers in September	5,538	5,665	5,770
	White Goods Picked Up (Tons)	647.13	772.83	750
	Regular Garbage Processed (Tons)	6,170.08	6,490.72	6,330.4
	Lumber/Industrial Processed (Tons)	51.77	44.44	48.11
	Residential Yard Processed (Tons)	1,251.67	1,526.64	1,700
	Illegal Dumping Complaints Received	7	21	15
Efficiency & Effectiveness	% of New Accounts Processed	15%	15%	15%
	# of New Accounts Processed	1,545	1,703	1,870
	Refuse Collection Costs Per Capita[2]	$55	$70	$63
	Regular Garbage Processed Per Capita[2]	0.38	0.39	0.38
	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 14/15, Actual for FY 15/16 with September estimated and projected for FY 16/17. Other Financing Sources/Uses are excluded.

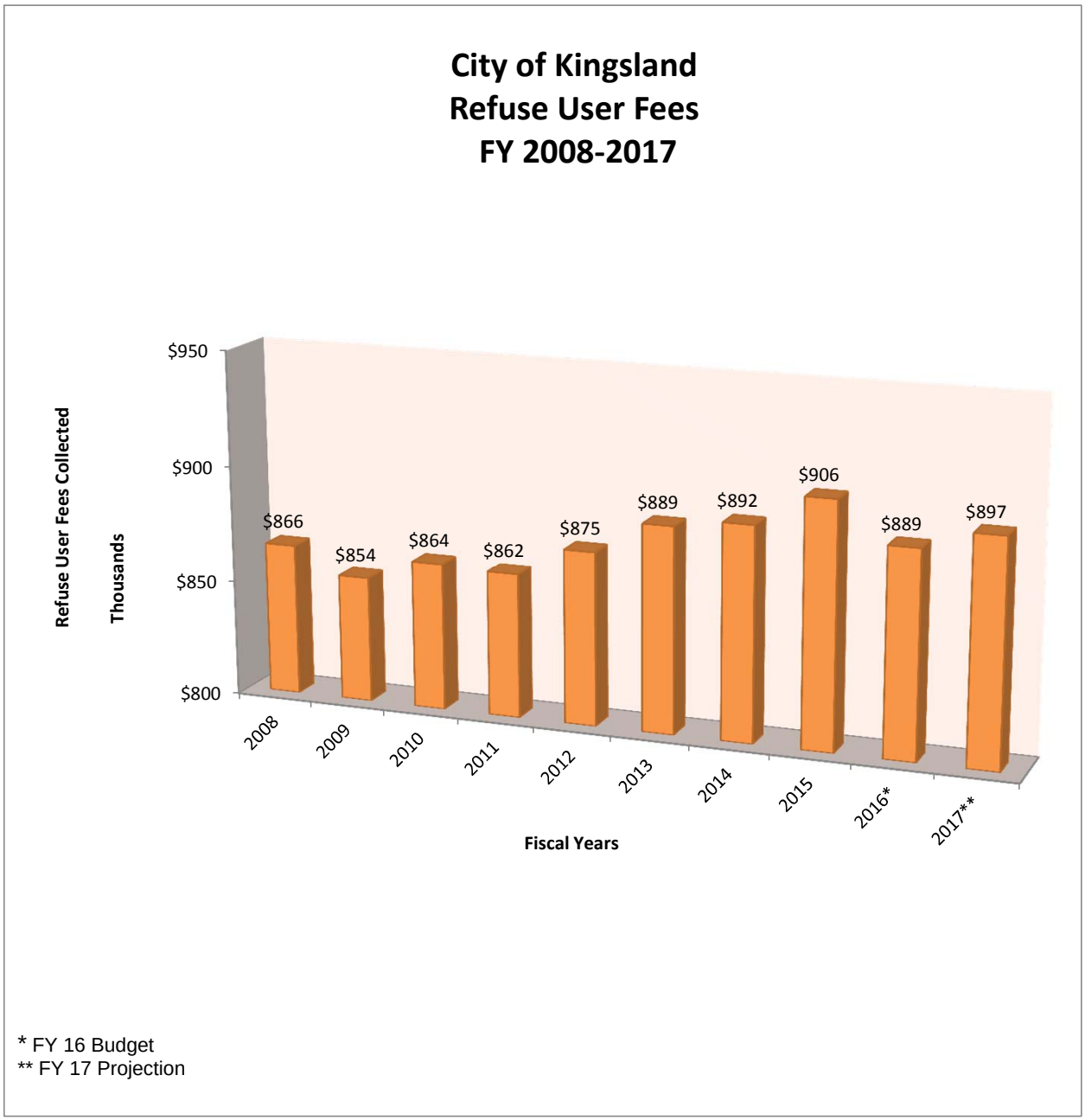
[2] Based on estimated population of 16,241, 16,416 and 16,591. Amount is based on actual FY 13/14 and FY 14/15 and projected 15/16. Capital Outlays are excluded.

Solid Waste Fund

Major Revenue Sources

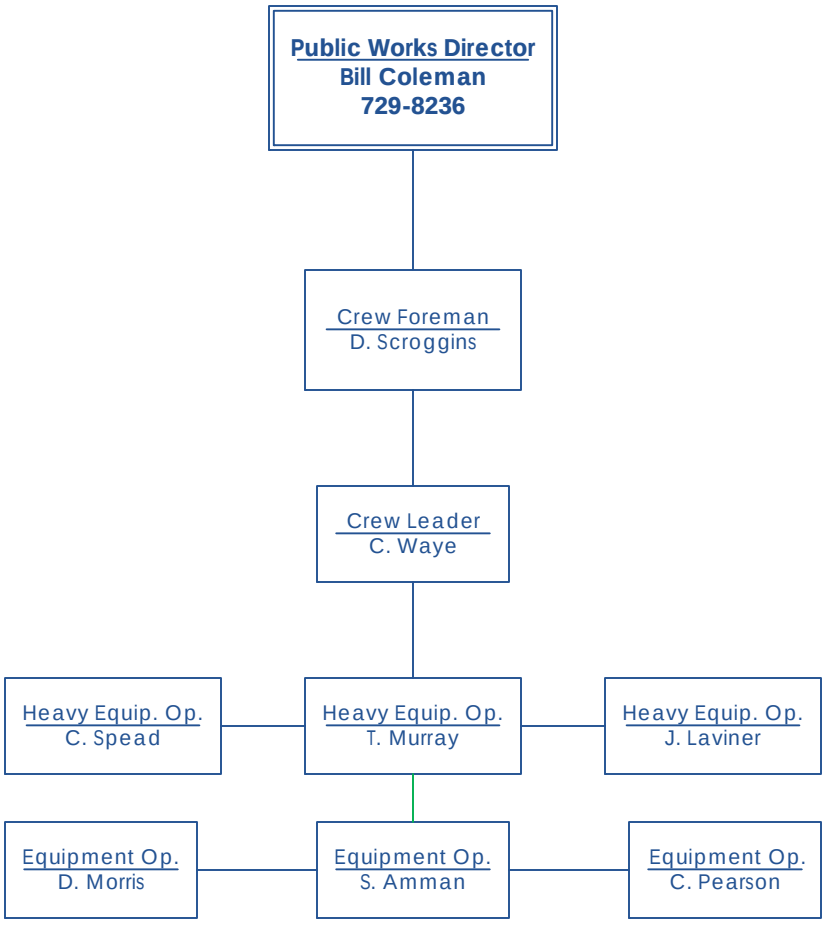
Refuse User Fees

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 16 Budget
** FY 17 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. Capital outlay totals by fund are as follows: general fund $249,601; confiscated assets fund $20,000; water/sewer fund $342,536; solid waste fund $250,000, and SPLOST funded projects are $2,204,345. Total city wide capital assets equate to $3,066,482. 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					
Police Department					
C	Equipment	(3) Watchguard cameras	$15,585	$15,585	$0
CF2	Vehicles	(2) fully equipped patrol vehicles	81,016	8,735	78,610
		Subtotal Police Department	**96,601**	**24,320**	**78,610**
Fire Department					
C	Building Improv.	Update Fire House 3 piping	15,000	15,000	0
C	Heavy equipment	Refurbish Tanker truck	38,000	38,000	0
CF2	Vehicle	(1) Admin vehicle	40,000	4,312	38,812
		Subtotal Fire Department	**93,000**	**57,312**	**38,812**
Public Works Department					
C	Heavy Equipment	Flatbed dump truck	50,000	50,000	0
C	Equipment	Zero-turn Mower	10,000	10,000	0
		Subtotal Public Works Department	**60,000**	**60,000**	**0**
		Total General Fund	**249,601**	**141,632**	**117,422**
Confiscated Assets Fund					
C	Equipment	Public Safety Equipment	20,000	20,000	0
		Total Confiscated Assets	**20,000**	**20,000**	**0**
Water & Sewer Fund					
Operation Department					
C	Heavy Equipment	Sewer Vaccon Truck	275,000	275,000	0
C	Heavy Equipment	Refurbish ambulance to boom truck	10,000	10,000	0
C	Equipment	Ground penetrating radar	16,500	16,500	0
C	Equipment	Upgrade SCADA computer and software	41,036	41,036	0
		Total Water & Sewer Fund	**342,536**	**342,536**	**0**
Solid Waste Fund					
Operation Department					
CF2	Heavy Equipment	Garbage Truck	250,000	24,230	243,327
		Total Solid Waste Fund	**250,000**	**24,230**	**243,327**
		Grand Total All Funds	**862,137**	**528,398**	**360,749**
SPLOST Funded Projects					
		Total SPLOST (VII) Projects ***(see detail next 2 pgs)***	**2,204,345**	**2,204,345**	**0**
		Total City-Wide Capital Outlays & SPLOST Budget	**$3,066,482**	**$2,732,743**	**$360,749**
Note: Amounts affecting current & future budgets reflect principal & interest payments for financed items.					

Rate code Descriptions

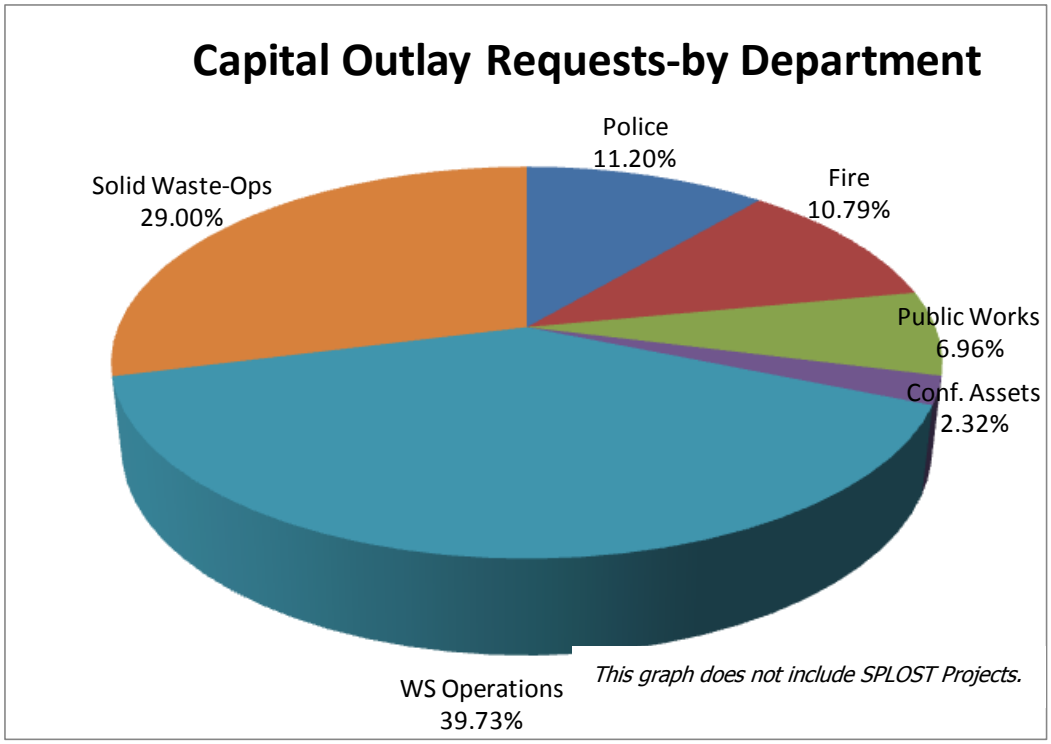
C= Current year budget funds will be used entirely to fund the project/purchase with no effect on future budgets.

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:



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.

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 VII (Years: 2013 – 2019)				
	Total SPLOST Referendum	**Other Financing Sources**	**Spent in Prior Years**	**Remaining $ Project Life**
Machinery & Equipment	$508,000	$14,731	$319,430	$203,301
Road Construction Projects	$6,900,000	$0	$1,393,147	$5,506,853
Re-Surfacing Projects	$700,000	$136,566	$162,885	$673,681
Sidewalk Projects	$100,000	$148,744	$230,561	$18,183
Misc. Repairs & Improvements	$335,000		$161,037	$173,963
Water & Sewer Projects	$8,096,629	$485,000	$1,917,460	$6,664,169
Total SPLOST VII	**$16,639,629**	**$785,041**	**4,184,520**	**$13,240,150**

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.)

City Wide Capital Assets

Function/Program	Fiscal Year 2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Police										
Stations	1	2	2	2	2	2	2	2	2	2
Patrol units	35	40	40	42	32	36	41	40	47	43
Fire stations	3	3	3	3	3	3	3	3	3	3
Fire Trucks										
Engine	5	5	6	6	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	1	1	1
Public works										
Streets owned & maintained(miles)	84.9	84.9	90.6	95.9	109.4	109.4	109.4	109.4	109.4	109.4
Service trucks	15	15	15	15	15	15	17	15	16	16
Tourism										
Welcome Centers	1	1	1	1	1	2	2	1	1	1
Water										
Service trucks	20	19	21	19	19	19	16	10	17	21
Fire hydrants	1,065	1,151	1,333	1,394	1,432	1,470	1,481	1,485	1,497	1,507
Storage capacity (thousands of gallons)[a]	1,750	1,750	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	4.4	4.4	4.4	4.4	4.4	4.4
Solid Waste										
Garbage can collection trucks	5	6	6	5	6	6	6	5	5	6
Other collection trucks[b]	6	4	5	5	4	4	4	4	4	5

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.

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	Under the modified accrual basis of accounting, revenues

Basis 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.

(The remainder of this page intentionally left blank.)

BUDGET ACRONYMS

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



Wheeler Square, a new shopping plaza, is coming soon to Kingsland. Anytime Fitness gym will relocate here with additional store fronts available for lease.