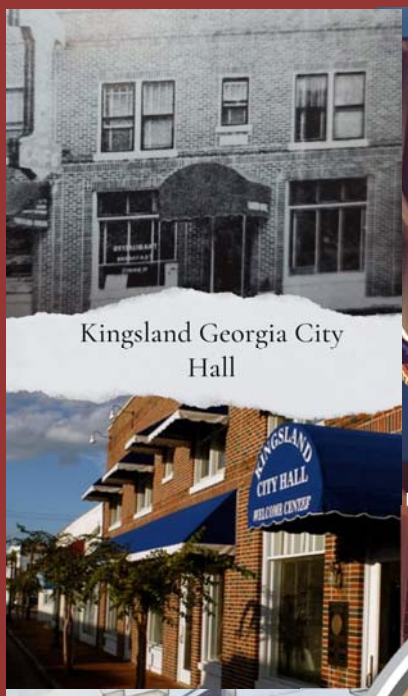





Downtown Kingsland



Welcome Center at I-95, Exit 3



Historic Downtown Kingsland


U.S. 17 Railway

CITY OF KINGSLAND
GEORGIA
1908


Naval Submarine Base Kings Bay


Cumberland Island Greyfield Inn


Cumberland Island National Seashore


U. S. 17 Blue Bridge

# Operating Budget
# Fiscal Year 2020-2021


Veteran's Memorial Park



Laurel Island Golf Course

# City of Kingsland, Georgia
# Operating Budget
# Fiscal Year 2020-2021

In Memory of
Officer Anthony McGrew



The City of Kingsland and the Kingsland Police Department express great sadness for the passing of former Officer and School Resource Officer Anthony McGrew who served Kingsland until 2018.
Our thoughts and prayers go out to all of his friends and family.
End of Watch August 15, 2020.

**Prepared by:**
**Finance Department**

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

***Cover Photo Credit: Sandy Chambliss***

# Mayor and Council



Mayor
Dr. C. Grayson Day, Jr.



Mayor Pro Tem
Alex Blount



Councilman
James Galloway



Councilman
Mike McClain



Councilman
Lamar Stokes

***Vision Statement***

Provide the highest quality of life to our citizens, business owners, and visitors at the lowest cost to the taxpayer.

***Mission Statement***

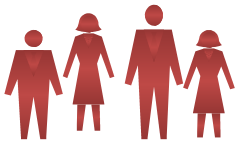
Govern efficiently to provide public safety, quality public services, and economic opportunity in a sustainable, well-planned community providing quality of life for all with a city government that is transparent, innovative, and welcoming.

***Core Values***

Exemplary public service is our goal. We are strongly committed to these core values:

| | |
|---|---|
| **Quality Community** | To promote a safe living environment while promoting and supporting our community values in education, culture, environment, and economic development in order for our citizens to experience quality growth and prosperity. |
| **Leadership** | To exemplify quality and ethical political leadership representative of a united community through an open and transparent government. |
| **Service Excellence** | To provide the necessary tools whereby municipal employees can excel in providing exceptional services to the community through innovative thinking and balanced growth. |
| **Fiscal Integrity** | To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions. |
| **Sustainability** | To serve as trusted stewards of the public's financial, environmental, social and physical resources seeking to responsibly utilize, conserve, and sustain our resources for current and future generations. |

# 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
Stephen Kinney

Municipal Court

Planning and Zoning Commission

Kingsland Downtown Development Authority

**City Manager**
**Lee Spell**
**729-5613**

Fleet Svc. Director
Ronnie Wise
729-6833

Public Works Director
Bill Coleman
729-8236

Asst. PW Director
Ron Knox
729-8236

Finance Director
Filiz Morrow
729-8232

CVB Director
Tonya Harvey
729-5999

Asst. CVB Dir.
Janelle Kjensmo
729-5999

Fire Chief
Terry Smith
729-8271

IT Director
Bill Carreira
729-8280

Asst. IT Director
K. Foddrell
729-8209

Planning Manager
S. Kimball
729-8222

Chief of Police
R. Jones
729-8250

Downtown Mgr
P. Chamberlin
729-2848

City Clerk
L. O'Shaunessy
729-8203

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Kingsland**

**Georgia**

For the Fiscal Year Beginning

**October 1, 2019**

Christopher P. Morrill

Executive Director

Government Finance Officers Association of The United States and Cananda (GFOA) presented a Distinguished Budget Presentation Award to **City of Kingsland, Georgia**, for its Annual Budget for the fiscal year beginning **October 1 , 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operatons guide, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligiblity for another award.





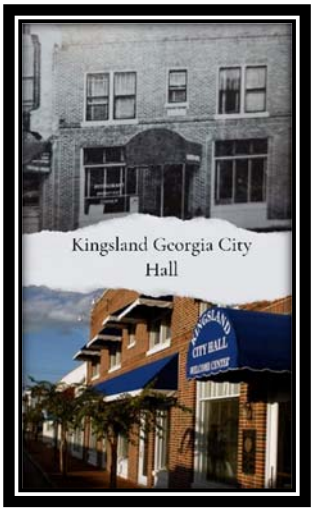













## *Historic Downtown Kingsland*

Just 2 miles from Exit 3 at I-95, Kingsland's historic downtown, known as the "Royal District," boasts authentic turn-of-the-century charm that transports visitors back in time. Listed on the National Register of Historic Places, the Royal District includes charming shops and unique eateries with red brick sidewalks, a nostalgic street clock and early 1900s-era street lights. Visit the many diners and restaurants in the historic district, and see the murals that depict the history and area surroundings of Camden County.

-https://www.exploregeorgia.org/kingsland/general/historic-sites-trails-tours/kingsland-royal-district

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Kingsland, GA 31548
Phone: 912-729-5613
Fax: 912-729-8827
www.KingslandGeorgia.com

Kingsland
GEORGIA | EST. 1908

Finance Department

Dr. C. Grayson Day, Jr.
Mayor

Filiz Morrow, CPA, MPA
Director of Finance

**October 1, 2020**

The Honorable Mayor,
Members of the City Council,
and Citizens of the City of Kingsland:

On behalf of the Finance Department, I respectfully submit the Fiscal Year (FY) 2020-21 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 and resiliency.

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 began to show signs of growth with a declining unemployment rate and through an increase in residential and commercial construction, a pandemic hit in mid-March 2020. With the City's strong fund balance in place we have been fortunate so far to go through the pandemic with minimal financial strain on the budget. 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 roll taxes back to 8.00 mills from the rollback rate of 8.034. This is the third year in a row for a millage rate reduction while still being able to provide the services that our citizens desire and building our fund balance 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, the state and federal government can pass down mandates that can be costly to the local government to implement. 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 25 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 on 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 2020/21. It is a tool that provides the foundation for protecting 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

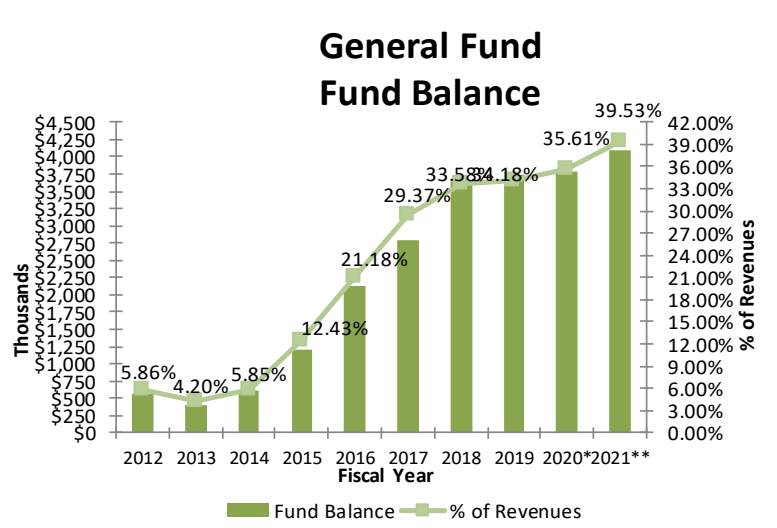
The budget contains three major parts:

- 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 and over the next five years. The effect on future year budgets due to the acquisition of 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.



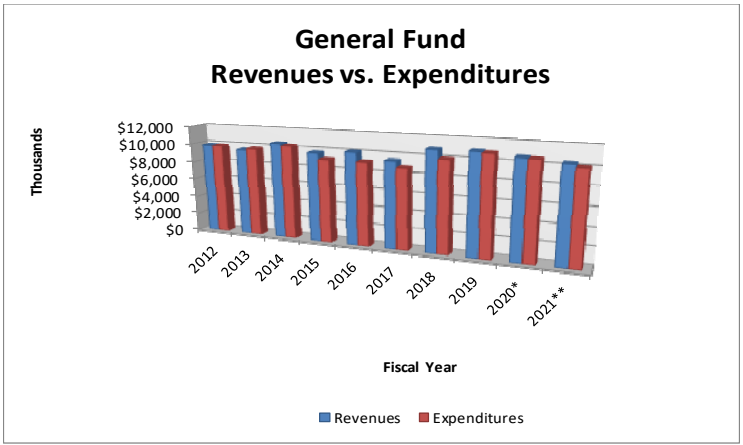

This graph displays the cumulative result of excess (shortage of) General Fund Revenues over expenditures and total fund balance as a percentage of General Fund revenues. Data is based on actual numbers, except for FY20 and FY21 are budgeted non-GAAP basis.

The City's goal is to increase the general fund's fund balance to an acceptable level for reserves 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 plummet. In an effort to turn around our declining fund balance trend, in FY 2014 Council passed a one-time 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 2020. We are also optimistic this trend will continue due to an increase in building permits and a 3% annual average increase in our tax digest since 2015. For this budget the City's tax millage rate was maintained at 8.00 mills. As always, this year's budget is being prepared in a conservative manner. The City met its fund balance goal of a minimum of 30% of revenues at the end of FY 2018 and plans to continue to exceed that level in FY 2020. The proposed budget represents a moderate financial cash flow for the coming year.

Total revenues are estimated at $10,348,760 which represents a 2.75% or $292,458

decrease over prior year's amended budget. This decrease in attributed to decreases in related to the economic forecast and the unknowns of COVD-19 resulting in projecting some revenues slightly lower than prior year. As we evaluate the effects of the pandemic adjustments will be made at mid-year as needed.

Total expenditures are estimated at $10,047,596. This represents a 5.13% decrease over prior year budget. This is attributable to decreases in funding large capital projects in prior year. Capital expenditures include information technology equipment, police vehicles and equipment, fire ladder truck, fire house remodel, public works heavy equipment, road resurfacing, and drainage projects, and fleet maintenance equipment. Some of the larger cost capital listed here are funded by SPLOST. A detailed list can be found in the capital outlay section. The chart below shows how your tax dollars are allocated.




*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 FY20 and FY21 are budgeted non-GAAP basis.*

## Where Does Your Tax Dollars Go?




### 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 lodging 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 $677,100. This is a 30% decrease from prior year due to low overnight stays as a result of COVID-19. 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 20/21 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, drainage, streets, equipment, and water/sewer infrastructure. There are two SPLOST funds for this budget and both are 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 $7,446,511. 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 a reduction in capital lease financing sources.

Total expenses are estimated at $8,341,833. Expenses show a 32.92% decrease over last fiscal year due to decreases in capital projects and other financing sources. Capital expenditures include equipment, heavy equipment, vehicles, lift station improvements, and improvements to the waste water treatment plant and water plant. 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 $1,452,510 with expenses being estimated at $1,358,673. This fund shows an increase in revenues for cash carry forward to purchase side loader garbage truck and a limb wagon.

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 2021 | Revised Budget FY 2020 | Inc/Dec Over FY 2020 | % Change |
|---|---|---|---|---|
| General Fund | $ 10,348,760 | $ 10,641,218 | $ (292,458) | -2.75% |
| CVB Fund | 677,100 | 961,024 | (283,924) | -29.54% |
| Special Revenue Funds | 2,095,807 | 1,207,080 | 888,727 | 73.63% |
| Capital Project Funds | 2,924,070 | 5,277,249 | (2,353,179) | -44.59% |
| Debt Service Funds | 156,000 | 277,082 | (121,082) | -43.70% |
| Water/Sewer Fund | 8,710,500 | 12,791,530 | (4,081,030) | -31.90% |
| Solid Waste Fund | 1,452,510 | 1,577,010 | (124,500) | -7.89% |
| Totals | $ 26,364,747 | $ 32,732,193 | $ (6,367,446) | -19.45% |

## Budget Highlights

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

2. A total of $6,956,519 in capital outlays is planned. All of this amount will be paid out of the current budget or the "pay as you go" method; $2,924,070 will be funded from SPLOST funds and $3,569,279 will be funded with enterprise funds leaving

$463,170 funded by governmental funds. A detailed schedule can be found in the capital outlay section.

3. The current budget approved 2 new positions. The positions are for a new traffic team in the police department.

4. The City took an aggressive approach to pay down general fund debt over the last two years resulting in paying off all general fund debt by 9/30/2020.

5. Total expenditures of $10,468,479 were requested in the General Fund, of this amount requested $10,047,596 were recommended and approved. The reduction of $420,883 was a result of not funding any raises, prioritizing capital outlay needs, reducing professional fees and supplies and postponing new programs.

6. A total of $2,924,070 is estimated to be available for various SPLOST funded projects. A project list over the life of SPLOST VII & VIII is included in the capital outlay section.

7. 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 grant writing administrative services.

## FY 2020-21 Goals

Each department has developed specific priorities as the basis for budget proposals. The following are the collective goals that the departments are responsible for completing by the end of each year. Each department has objectives in which they use to obtain their goals. Each department's priorities 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.

## City-Wide Goals

- **Goal 1:** Improve the quality of life in every neighborhood by protecting people and property.

- **Goal 2:** Ensure that all assigned personnel are utilizing varied tools to problem solve and perform efficiently while maintaining upmost safety protocols.
- **Goal 3:** Purchase and maintain necessary equipment and vehicles.
- **Goal 4:** Measure and track how the department contributes to the General fund.
- **Goal 5:** Advance the quality of life by maintaining and improving public facilities and equipment.
- **Goal 6:** Actively support business development and promote business retention.
- **Goal 7:** Advance and develop our downtown district to further develop a stronger community.
- **Goal 8:** Ensure that we provide adequate accommodations to every tourist that enters the city.
- **Goal 9:** Present all of what Kingsland has to offer to increase overnight stays.
- **Goal 10:** Keep up to date on all utility works and keep track of all funds coming in and out.
- **Goal 11:** Make sure the city has access to clean drinking water and all waste water is processed properly.
- **Goal 12:** Ensure that all solid waste is processed safely and properly.
- **Goal 13:** Fulfill the responsibilities necessary to keep the city running smoothly and with the purpose of keeping citizens satisfied.
- **Goal 14:** Ensure that all money that flows into the city is processed and handled properly.
- **Goal 15:** Ensure general misdemeanor criminal cases, traffic violations, and other violations of municipal court are filed and properly handled.
- **Goal 16:** Ensure new development provide safe environments and access to adequate water/ sewer capacities.
- **Goal 17:** Advance the department's mission by maintaining standards of excellence and providing timely and cost-effective services to the citizens and businesses we serve.
- **Goal 18:** Provide a robust and secure IT infrastructure that supports the mission of the City.
- **Goal 19:** Provide high quality customer service to City employees that are users of the IT systems.
- **Goal 20:** Provide technology decision-making processes to ensure consistency with the City’s goals.

## Issues in Developing the Budget

The following issues were considered by the Council in its review of the FY 2020-21 Budget.

1. In the current times, with the onset of the pandemic during the already 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 even through the pandemic 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 3.5%. As a result of this growth and transferring of economic development and animal control services to the County in 2015, we were able to rollback our millage rate two years in a row to 8.00 mills from 8.14 mills (2018) and 8.50 mills (2017) and maintain it at 8.00 mills for 2020. Continuing our collection efforts with the success of our fifth tax sale has also helped increase tax revenues. Building permits took a big hit during the recession. Fortunately, it has increased over the last few years with some commercial growth and new apartment complexes. This also affects our water and sewer revenues as capital recovery fees are almost back up to prerecession amounts. Current year shows an increase up to $975,000 compared to prerecession number of $1,500,000. 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. The city's utility rates are still the lowest in the surrounding area and Kingsland is one of the few municipalities that still operate its refuse services in-house versus privatizing.

3. On the expenditure side, all department heads analyzed their budgets closely. However, even with the onset of the recession employees still received raises when the budget allowed, as follows:

| Fiscal Year | Raise %/Bonus $ |
|---|---|
| 2010/11 | 2.5% |
| 2011/12 | - |

| | |
|---|---|
| 2012/13 | - |
| 2013/14 | - |
| 2014/15 | $500 |
| 2015/16 | $750 |
| 2016/17 | Up to 3.5% |
| 2017/18 | $750 non public safety<br>Up to 10% Public Safety |
| 2018/19 | Up to 4.5% & $350 |
| 2019/20 | Up to 2% & $350 |
| 2020/21 | - |

Health insurance is a major expense on the city budget reaching one million after several increases over the years. The following table reflects the increases over the last five years and the current budget:

| Fiscal Year | % Increase |
|---|---|
| 2015/16 | 19% |
| 2016/17 | 12% |
| 2017/18 | 3% |
| 2018/19 | 0% |
| 2019/20 | 0% |
| 2020/21 | 0% |

The City absorbed the increase in FY 2014/15 with the next three increases being shared with employees as per policy. There is no increase scheduled for this budget. Our retirement contribution increased 71% or by $300,000 from FY 2008/09 to FY 2012/13. Fortunately, with the voluntary separation incentive plan in FY 2013/14 we are now 7% under the FY 2008/09 amount with a savings of over $330,000. Service levels were maintained through saving costs in areas such as retirement and by cutting unnecessary costs and sharing some services with local governmental entities.

4. We are keeping a very close watch on the actual revenue and expenditures to continue our goals of providing services as efficiently as possible. With a continued conservative approach and 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 year the departments update their five year capital improvement plan and every five years they prepare a "Short Term Work Program" identifying their next 5 years goals and how it will be financed. These long range plans are 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 2020-21 Budget to be balanced and reflective of the City's diligence 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 makes 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 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 2016-17 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-owned 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 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 annual revenues by 10% or $2.2 million. The project is expected to break ground in late 2020 or early 2021.

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 2019-20 operations.

In closing, I believe the FY 2020-21 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. I would like to give a special thanks to Cindy McCollough, Jo Seigler, and Sandy Chambliss 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

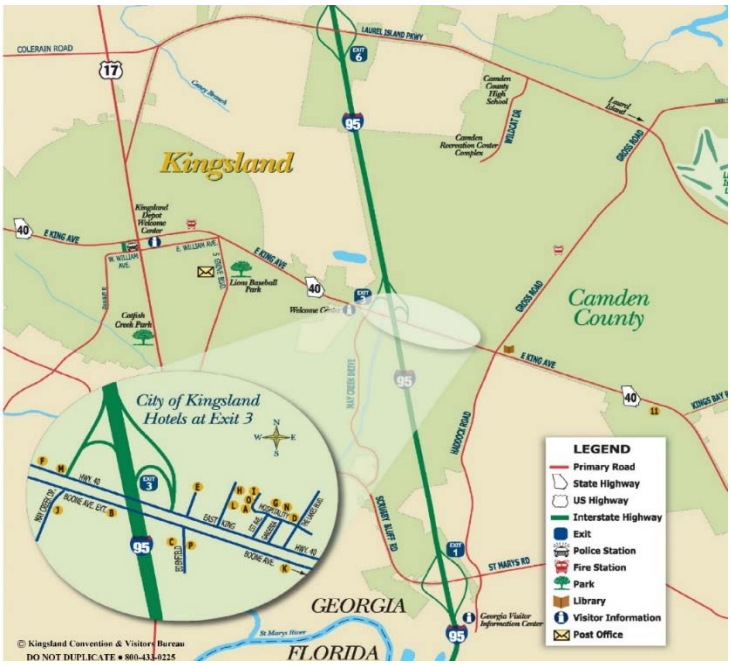



*Moe's, Panera Bread, and Aspen Dental join our Exit 3 Business District in 2020*

# City Overview



In 1788, the King family bought large amounts of land west of St. Marys. The Kings named the plantation Woodlawn. The great-grandson of John King, William King, later built a home on "King's Land." On Christmas day in 1893 the first passenger train (the Florida Central and Peninsular Railroad, today's CSX Railroad) rolled into Camden County right across King's property. As Mr. William King's house was the only one in site, the railroad company named the area "Kings Land." With the coming of the railroad, people from all areas began to build in and around Kings Land setting a new era in motion. After the railroad was developed, William Henry King mapped out the town to be located on his property and named it in his honor. Stores and businesses were open and he became the first mayor when the City of Kingsland was incorporated in 1908. Presumably, this was when the town's two-word title became only one word. The City of Kingsland is the largest city in Camden by land mass. Kingsland prides itself on having a small town atmosphere with enhanced city amenities. The City's rich history has led to Kingsland being listed on the National Register of Historic Places. The downtown area has been renamed the Royal District which houses many types of businesses, including antiques and fine arts and historic homes and buildings dating back to the 1920s.



## Fast Facts

- Kingsland has a population of 17,949 (2019 estimate) by U.S. Bureau of Census.
- Oprah Winfrey fell in love with Kingsland Georgia, calling it "Lovetown USA"
- Ranked in the top 15 percentile for places with the best public schools in the state of Georgia (2019) by Niche.
- Ranked in the top 20 percentile for most diverse place to live in Georgia (2019) by Niche.
- Kingsland has a median home value of $143,300 (2019) according to Niche.
- Was Ranked #122 of 454 as the best place to raise a family (2019) by Niche.
- Median household income is $51,104 (2019) by U.S. Bureau of Census.
- Tourist attractions near and around Kingsland include the Okefenokee Swamp, Cumberland Island, and 700+ holes of golf.

| City Government | City Finances | Demographics* |
|---|---|---|
| Year of Incorporation: 1908<br>Form of Govt: Mayor-Council (4 member council)<br>Approx. Area Sq. Miles: 42.72<br>Population: 17,949 | Tax Rate: 8.00 mills<br>Tax Base: 70% Residential 30% Commercial<br>Full time Equiv. Empl: 174.75<br># of Police Stations: 2<br># of Fire Stations: 3 | *Unemployment Rate (3/2018): 4.4%<br>Median Age: 30.3<br>Median Household Income: $51,104<br>Median Home Value: $143,000<br>*Data is for Camden |

# THIS IS KINGSLAND!












## 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 |
|---|---|---|---|---|
| Grayson Day, Mayor | 12/31/22 | 10* | 45 | Educator |
| Alex Blount, Mayor Pro Tem | 12/31/22 | 15** | 41 | Civil Service |
| James Galloway, Council | 12/31/20 | 4 | 56 | Public Safety |
| Lamar Stokes, Council | 12/31/22 | 2 | 37 | Service Industry |
| Michael McClain, Council | 12/31/20 | 4 | 34 | Service Industry |

**Past Council Member for eight years.*
*** Past Council Member for thirteen years.*

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## 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 became 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 17,949 estimated for 2019. Our population continues to grow with an increase in growth of 71% from 2000 to 2019. 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 59.6% have children under the age of 18 living with them, 53.1% are married couples living together, 18% have a female head of household without a spouse present, and 22.8% are non-families. Of all the households, 17.4% are made up of individuals and 5.1% 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: U.S. Census Bureau, American Fact Finder).*

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, a new welcome center, 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* | |
| 2019* | 17,949 | 54,666 | 10.6 | 328.2 |
| 2018* | 17,497 | 53,677 | 10.5 | 327.2 |
| 2017* | 17,077 | 53,044 | 10.4 | 325.7 |
| 2016* | 16,698 | 52,416 | 10.3 | 323.4 |
| 2015* | 16,452 | 52,462 | 10.1 | 321 |
| 2014* | 16,358 | 51,926 | 10 | 318.6 |
| 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 |
|---|---|---|---|
| 2019 | $7,880,093 | 2014 | $7,263,922 |
| 2018 | $7,733,618 | 2013 | $7,005,055 |
| 2017 | $7,038,261 | 2012 | $7,252,526 |
| 2016 | $6,618,865 | 2011 | $6,960,974 |
| 2015 | $6,992,803 | 2010 | $7,017,428 |

*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 |
| 2020 | 46 | $8,294,495 | 245 | $23,208,834 | 490 | $60,376,275 |
| 2019 | 43 | $27,528,674 | 184 | $17,802,828 | 0 | $0 |
| 2018 | 3 | $12,653,947 | 190 | $25,245,234 | 3 | $1,366,710 |
| 2017 | 4 | $1,154,605 | 120 | $17,368,256 | 94 | $8,429,821 |
| 2016 | 8 | $4,636,173 | 84 | $12,710,706 | 40 | $4,700,500 |
| 2015 | 13 | $6,171,359 | 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 |

*Source: City of Kingsland Community Planning & Development*

Following is a table showing the industry mix for Camden County as of May 16, 2019. The table is intended to provide information regarding the types of industries employing residents of the County and the compensation paid to those employees. The table does not provide information with respect to all industries and firms. It is based upon and includes only those industries and firms that participate in the State Unemployment Insurance Program.

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# INDUSTRY MIX

| Industry | Average Number of Firms | Average Monthly Employment | Average Weekly Wages |
|---|---|---|---|
| Agriculture, Forestry, Fishing & Hunting | 4 | 33 | $574 |
| Construction | 100 | 617 | $1,335 |
| Manufacturing | 27 | 990 | $1,434 |
| Utilities | 1 | * | * |
| Wholesale Trade | 21 | 358 | $804 |
| Retail Trade | 148 | 2,077 | $517 |
| Transportation & Warehouse | 14 | 73 | $877 |
| Information | 10 | 74 | $656 |
| Finance and Insurance | 52 | 553 | $1,302 |
| Real Estate, Rental and Leasing | 39 | 133 | $684 |
| Professional, Scientific and Technical Services | 74 | 558 | $1,304 |
| Management of Companies | 4 | 57 | $1,174 |
| Admin & Support & Waste Management | 50 | 645 | $851 |
| Educational Services | 9 | * | * |
| Health Care and Social Assistance | 90 | 1,047 | $768 |
| Arts, Entertainment, and Recreation | 6 | 72 | $293 |
| Accommodation and Food Services | 127 | 1,915 | $333 |
| Other Services (Except Public Administration | 67 | 288 | $497 |
| Federal, State & Local Gov't | 50 | 4,931 | $1,039 |

*Note: *Denotes confidential data* *Source: Georgia Labor Market Explorer, March 2020*

Set forth below are the largest employers located in the area as of September 30, 2020, 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 (includes active duty & federal employees) | Military Base/ Federal Government | 8,198 | | City of Kingsland | Municipality | 175 |
| Camden County School | Public Education | 1,218 | | Lowe's Home Center | Retail | 139 |
| Lockheed Missiles & Space | Aerospace Manufacturer | 567 | | Publix Supermarket | Grocery | 108 |
| Southeast Ga. Health Systems | Healthcare | 483 | | Cracker Barrel | Restaurant | 107 |
| Camden County Government | County Government | 421 | | Ruby Tuesday | Restaurant | 54 |
| Wal-Mart Supercenter | Retail Goods | 349 | | Chick-Fil-A | Fast Food | 49 |
| Kings Bay Support Services | Defense Contractor | 325 | | McDonalds | Fast Food | 49 |
| Express Scripts | Pharmaceutical Call Center | 240 | | Kudzue 3 Trucking Inc | Construction | 48 |
| City of Kingsland | Local Government | 175 | | Bennett Chevrolet - Buick | Automotive Dealership | 47 |
| City of St. Marys | Local Government | 154 | | Winn Dixie | Grocery | 46 |

*Source: Kings Bay Area Chamber of Commerce & City of Kingsland Community Planning & Development*

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Set forth below are the largest taxpayers located in the City as of January 1, 2019, their industries, their assessed value, and their tax bill.

| Top Ten Taxpayers | | | |
|---|---|---|---|
| City of Kingsland | | | |
| **Taxpayer** | **Industry Type** | **Assessed Value** | **Tax Bill Amount** |
| Georgia Power Company | Utility Company | $6,507,588 | $52,060.70 |
| Soncel Homes Inc. | Residential Home Developer | $5,832,193 | $46,657.54 |
| Lowes Home Centers Inc. | Home Improvement Retail | $5,244,219 | $41,953.75 |
| Laurel Island Holdings LLC | Residential Home Developer | $2,922,162 | $23,377.28 |
| Royal Point Apartments LLC | Apartment Complex | $2,800,000 | $22,400.00 |
| Rayonier Atlantic Timber | Logging Company | $2,783,465 | $14,139.75 |
| Kingsland Dev Co LP | Residential Home Developer | $2,204,766 | $17,638.12 |
| Kings Bay Properties LLC | Hospitality (Holiday Inn Express) | $1,814,831 | $14,518.65 |
| A T Williams Oil Co | Travel Plazas & Convenience Stores | $1,651,817 | $13,214.54 |
| Desai Brothers LLc | Medical Doctors Business | $1,346,631 | $10,773.05 |

*Source: City of Kingsland Tax Records*

## Accommodations



There are currently twenty-two hotels located in Kingsland off Interstate 95 with 1,395 guestrooms available for occupancy. Three additional hotel properties catering to long-term guests are located in downtown Kingsland offering a combined total of 61 guestrooms. One bed & breakfast opened in Historic Downtown Kingsland in 2016 with 4 guest rooms. Currently, the City of Kingsland offers two RV/Camping park and one RV only park with a total of 106 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 firefighting training for up to 75 participants. The Camden County High School Auditorium is located at Exit 6 in Kingsland with seating for 1,285 guests.

## Climate

With a pleasurable coastal atmosphere, the residents and visitors of Kingsland enjoy a relatively mild climate. The average yearly temperature is 67 degrees Fahrenheit, with an average high of 91 degrees Fahrenheit in July, and an average low of 37 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



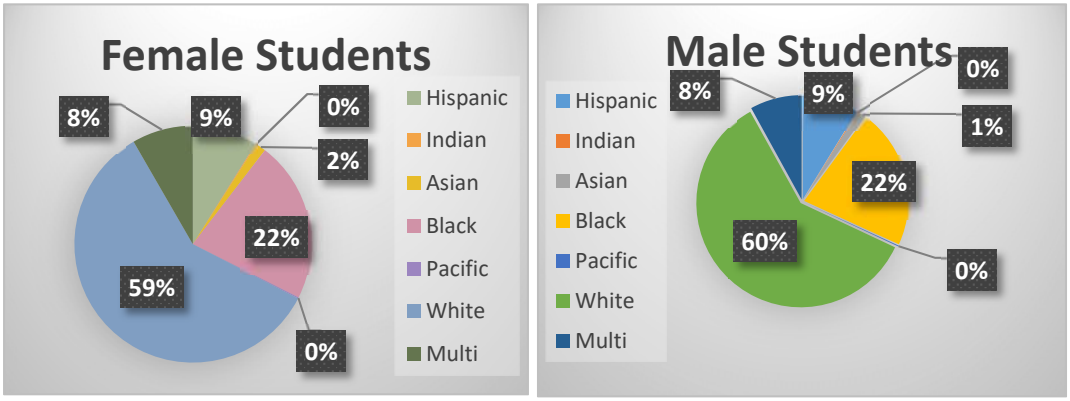
Kingsland residents enjoy participating in the numerous leisure activities offered by the County's Recreation Center located in Kingsland. The Camden County Community Recreation Center is a 38,000 square foot, multi-purpose, state of the art facility. It offers leisure opportunities for everyone; including, 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 inhabited with wild horses.



## 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 high school is also currently working a new fine arts building that has a budget of about $10 million. This project includes a 50,000 square-foot expansion to the original fine art department building. The expansion will include a 300-seat little theatre, a 150-seat black box theatre, a dance studio, an art gallery, and a costume/scene shop. This expansion was warranted due to the fact that there are more students enrolled in the fine arts academy over any other academy offered at the high school. The system serves approximately 9,199 students, with a staff of 1,170 employees, consisting of 561 teachers. Overall student to teacher ratio is 16 to 1. Student percentages by ethnicity are: 60% white, 22% black, 8% multi race, 9% Hispanic and 1% Asian, Indian and Pacific. 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: Georgia Department of Education, National Center for Education Statistics March 2019*

## 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*



Construction completed this year for a new technical college. The college, Coastal Pines Technical College, is being built on a 20-acre site off of Interstate 95, exit 3 in Kingsland and is scheduled to open in the Fall of 2020. The 61,000-square-foot building will have labs to teach a variety of technical skills including welding, electronics, computers and specialized training to meet the needs of local businesses. Other programs include business technology, certified engineer assistant, computer

information systems, electronics technology, engineering technology, general education, health care science, health care assistant, industrial systems technology, maritime operations technology, naval maintenance apprentice, nurse aide and welding, and joining technology. The cost for the new college will be 17.1 million, along with additional funding that has been approved for the purchase of equipment and furniture.

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 3 School Resource Officers. Three fire stations service Kingsland residents with 25 full-time firefighters (including EMTs & Paramedics), 17 part-time firefighters, and about 30 volunteers. Kingsland Fire Department is rated by the Insurance Services Office (ISO). 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 two. 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 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. Recently the city of Kingsland has invested in creating more roads

leading to I-95 becoming the new hurricane evacuation route. A road is being built near the new Technical College and will cost an estimated $750,000, which was divided among the other cities within the county to help pay for it.




In the 2018-2038 Joint Comprehensive Plan, the City identified the need for transportation choices, for improved pedestrian and bicycle connectivity, and for highway/gateway beautification that will help to achieve the City's goal to "…enhance quality growth while providing adequate services and facilities that will ensure a healthy, vibrant and livable community for future generations." In addition, the 2020 Bike Walk Plan for Coastal Georgia identified the SR 40/Boone Street corridor for a multi-use path. A project was put forth by the City of Kingsland with support of the elected officials, the Kingsland Development Authority, the Kingsland Convention and Visitors Bureau, the Camden Cycling Club, and several businesses located in the project corridor as a part of the Transportation Alternatives Program (TAP). Through TAP, the Georgia Department of Transportation (GDOT) partners with the Federal Highway Administration (FHWA) in facilitating and providing an opportunity for local governments to pursue non-traditional transportation-related activities such as pedestrian facilities, bicycle facilities, and pedestrian streetscaping projects. TAP improves the quality of life for citizens in communities across the state by providing local governments the means to pursue projects that might not otherwise be possible.

The project will provide pedestrian and bicycle facilities along Boone Street from Teresa Court to Haddock/Gross Roads, connecting the existing sidewalks at the project termini with approximately 1.3 miles of pedestrian/bicycle facilities. These improvements would complete more than 12 miles of contiguous pedestrian and bicycle facilities that would connect almost two dozen residential developments with schools, businesses, and other community facilities. The pedestrian/bicycle facilities proposed along Keith Dixon Way and May Creek Road will provide an additional connection to the newly constructed Coastal Pines Technical College from the Boone Avenue area. Crosswalks would be installed at all appropriate intersections in the project corridor and at selected locations along Boone Street to provide access between the sidewalk and the multi-use path. The purpose of the project is to provide non-motorized and intersection improvements that

will enhance pedestrian and bicycle facilities and improve vehicular traffic flow; thus meeting the needs of expanding and enhancing the pedestrian and bicycle networks, improving non-motorized connectivity and access to key destinations, and improving safe travel for all non-motorized users in the project corridor.

## Local Industrial Parks



The Camden County Joint Development Authority was established in 1981 to promote the opportunities within our busy, growing and scenic county. Since its inception, there has never been a better time to do business in Camden County than today.

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, located inside city limits, consists of 145 acres and is GRAD certified. The site has access to city water and sewer and is ready for commercial and industrial use. Located with easy access to Jacksonville International Airport (37 miles), Jacksonville and Brunswick ports (35 miles), 2 miles to Interstate 95, and rail served on site.

## Utilities

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










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Camden County High School Homecoming parade



Kingsland Veteran's Day Parade












## *Annual Kingsland Events*

*Kingsland hosts several festivals throughout the year with the biggest one being its Catfish Festival. Other events and festivals include the High School Homecoming Parade, Martin Luther King, Jr Day Parade, Veteran's Day Parade, Easter Egg Hunt, and Christmas Tree Lighting complete with snow!*

# 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.

*TAP Grant Fund* – The Transportation Alternatives Program grant fund is used to provide for improved pedestrian and bicycle connectivity, and for highway/gateway beautification.

*CDBG-DR Grant Fund* – The Community Development Block Grant for disaster recovery is used for the home owner rehabilitation and reconstruction program as a result of being significantly impacted by Hurricane Irma in 2017.

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

*Georgia Gateway Community Improvement District Fund* – The CID Fund is used to account for the component unit whose purpose is to account for the activities of the CID district through a special tax.

*Tax Allocation District #1 Fund* - The TAD Fund is used to account for incremental tax generated in the Kingsland TAD district #1 for uses as outlined in the Redevelopment Powers in accordance with O.C.G.A. 36-44.

*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:

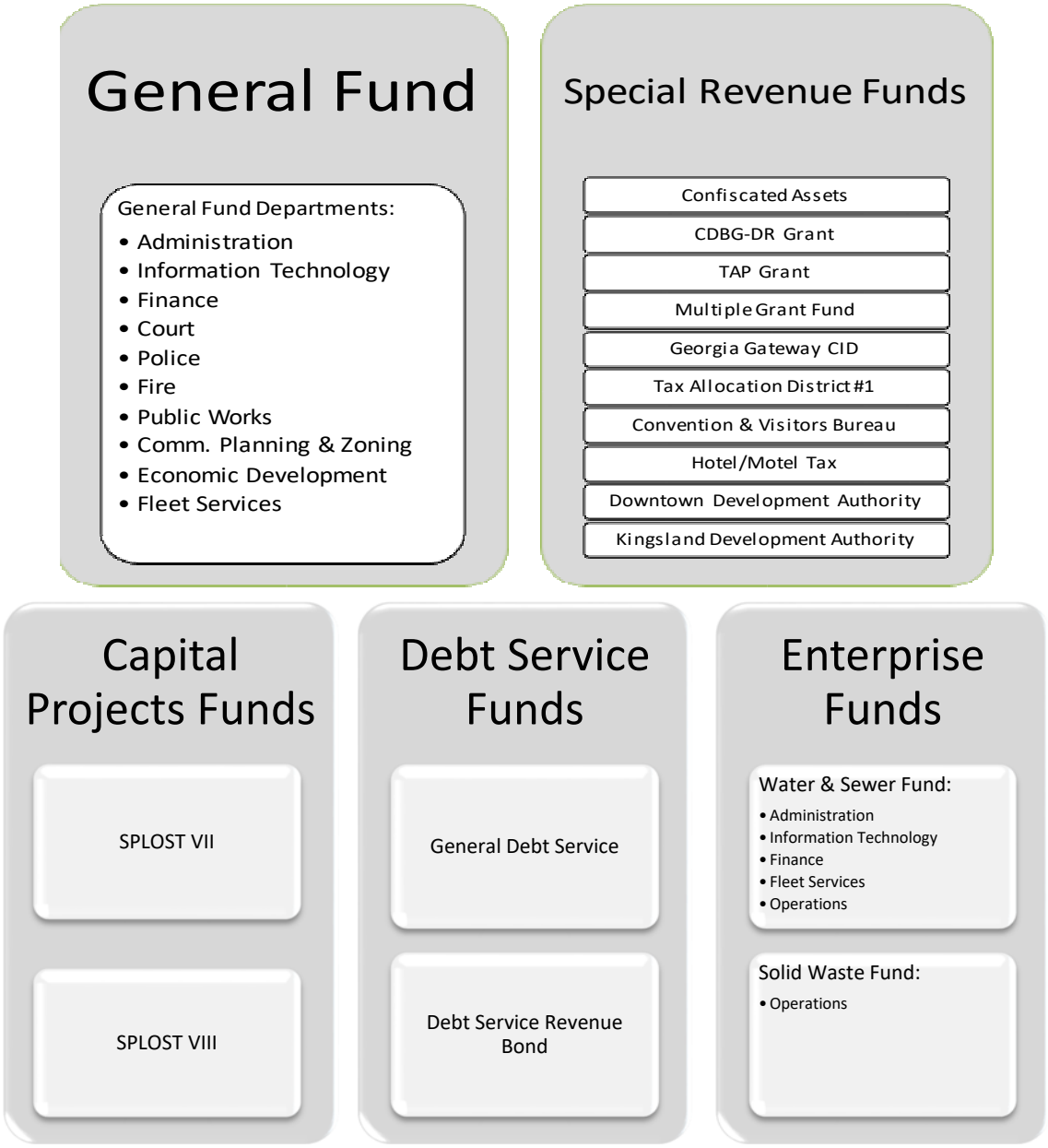
**Enterprise Funds:**

*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.

**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.

# FY 2020-21 Budget Process

## 2020

### JUNE

| 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 | | | | |

### JULY

| S | M | T | W | T | F | S |
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| 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 |
|---|---|---|---|---|---|---|
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| 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 |
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| 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 |
|---|---|---|---|---|---|---|
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| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |

## 2021

### APRIL

| S | M | T | W | T | F | S |
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| 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 | 21 | 22 |

| BUDGET TASK | DUE DATE |
|---|---|
| **Planning Phase** | |
| Budget Calendar is prepared | 6/01/2020 |
| Five-year Capital Improvement Plan is updated | 6/22-30/20 |
| Budget worksheets & expenditure requests are distributed to depts | 7/09/2020 |
| Budget worksheets & expenditure requests are submitted to Finance | 7/15/2020 |
| Revenue & Expenditure Estimates are compiled in software | 7/20/2020 |
| **Processing Phase** | |
| Revenue & Expenditure estimates are reviewed | 7/22/2020 |
| Budget meetings are conducted with department heads | 7/27-31/20 |
| Budget requests are analyzed & adjusted | 8/03-07/20 |
| Proposed budget plan is assembled | 8/10/2020 |
| Inserts for Council packets & budget presentation are prepared | 8/17/2020 |
| Advertise "Notice of Proposed Budget" & "Public Hearing"-**8/27 issue** | 8/21/2020 |
| **Proposed budget is presented to Council** | 8/24/2020 |
| Proposed budget is reviewed & Council revisions are completed | 8/25/2020 |
| Goals, objectives, & narratives are distributed to departments | 8/28/2020 |
| Advertise "Proposed Millage Rate" & "5 Year Tax History"-**9/10 issue** | 9/4/2020 |
| **Adopting Phase** | |
| Advertise "Public Notice of Budget Adoption"-**9/10 & 9/17 issue** | 9/04/2020 |
| Performance measures & org charts are distributed to departments | 9/08/2020 |
| Goals, objectives, & narratives are submitted to finance | 9/08/2020 |
| Performance measures & org charts are submitted to finance | 9/15/2020 |
| **Public Hearing is held & final proposed budget is presented to Council** | 9/14/2020 |
| Budget is revised with Council recommendations | 9/16/2020 |
| Revenue & Expenditures are compiled in spreadsheet | 9/18/2020 |
| Complete budget message & financial summary | 9/21/2020 |
| Complete final drafts-dept budgets, capital outlay, debt summary | 9/25/2020 |
| Complete organizational charts & personnel summary | 9/25/2020 |
| **Budget and tax millage resolutions are adopted by Council** | 9/28/2020 |
| Adopted budget is printed | 9/30/2020 |
| **Distributing Phase** | |
| Adopted budget is distributed internally to dept directors | 10/01/2020 |
| Adopted budget is posted on website & distributed to external parties | 10/01/2020 |
| Application & checklist for GFOA budget award is completed | 10/05/2020 |
| Budget document is submitted to GFOA | 10/12/2020 |
| **Revising Phase** | |
| Budget revision worksheets are distributed to department directors | 4/08/2021 |
| Budget revision requests are submitted to Finance | 4/15/2021 |
| Revisions are compiled in software | 4/19/2021 |
| Meetings are conducted with department heads | 4/26-30/21 |
| **Finalizing Phase** | |
| **Revisions are presented to City Council for approval** | 5/10/2021 |
| Budget is revised in accordance with City Council recommendation | 5/11/2021 |
| Revised copies of the budget are distributed to department directors | 5/20/2021 |

# LONG-TERM POLICY GOALS AND OBJECTIVES

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

## *Vision Statement*

Provide the highest quality of life to our citizens, business owners, and visitors at the lowest cost to the taxpayer.

## *Mission Statement*

Govern efficiently to provide public safety, quality public services, and economic opportunity in a sustainable, well-planned community providing quality of life for all with a city government that is transparent, innovative, and welcoming.

## *Core Values*

Exemplary public service is our goal. We are strongly committed to these core values as follows:

- Quality Community: To promote a safe living environment while promoting and supporting our community values in education, culture, environment, and economic development in order for our citizens to experience quality growth and prosperity.

- Leadership: To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.

- Service Excellence: To provide the necessary tools whereby municipal employees can excel in providing exceptional services to the community through innovative thinking and balanced growth.

- Fiscal Integrity: To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.

- Sustainability: To serve as trusted stewards of the public's financial, environmental, social and physical resources seeking to responsibly utilize, conserve, and sustain our resources for current and future generations.

## 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.

### *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.

**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.

*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 enough 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 recurring 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.

## 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 $15,000*

Insofar as it is practical for small purchases in excess of $500 and up to $15,000, 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 $15,000*

Large purchases in excess of $15,000, 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.

*Local Vendor Policy*

For purchases, bids, proposals or contracts less than $100,000 the local vendor may be given an opportunity to match the lowest price proposal, if the quotation or bid of the local vendor is within 5% of the lowest price proposal by a non-local vendor. First priority is given to local vendors within Kingsland, then Camden County and last priority extends to local vendors within the state of Georgia.

**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. Phone call verification is required prior to releasing any financial account information. All requests must be approved by the Finance Director.

*Proper Recording*

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

*Separation of Duties*

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

*Access to Records and Assets*

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

*Cost vs Benefit Analysis*

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

## E-commerce

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

*Financial Systems*

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

*Vendor E-Payments*

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

*Direct Deposits*

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

*Internet Payments*

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

*Promising Technologies*

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

*Cost vs. Benefit Analysis*

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

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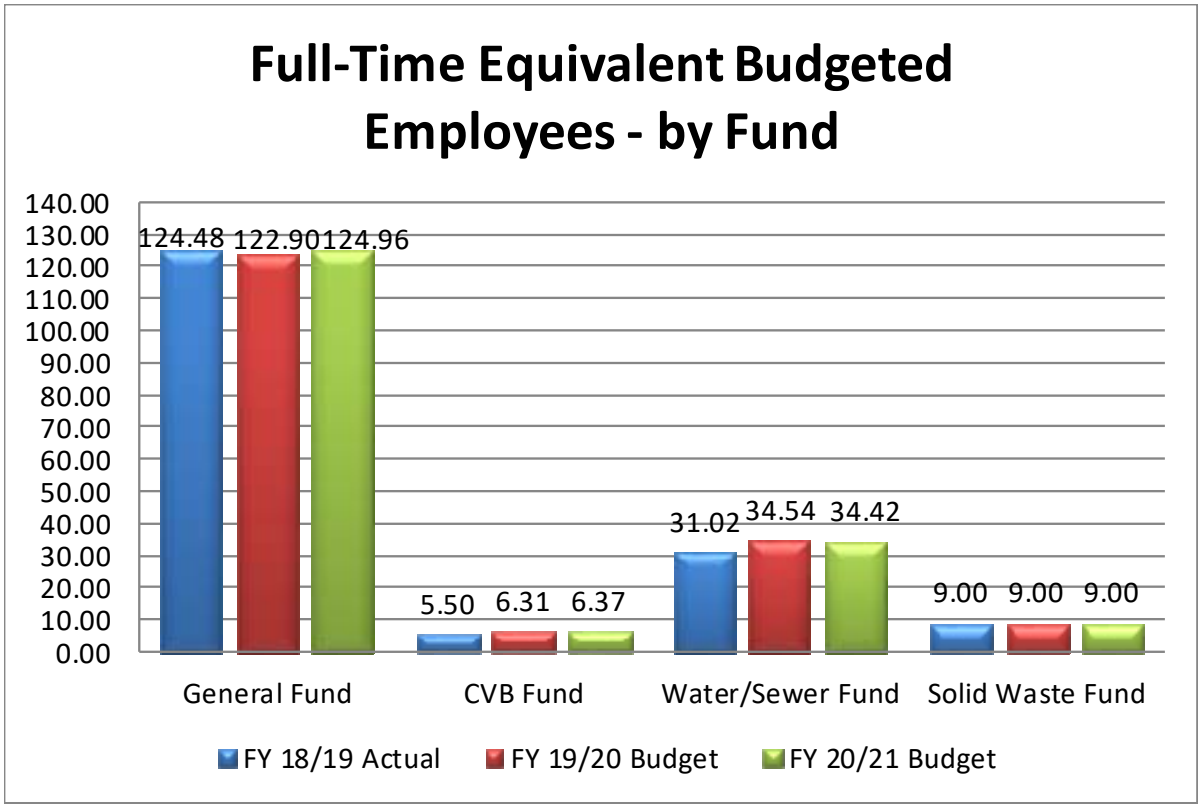


*Kingsland Veteran's Park*

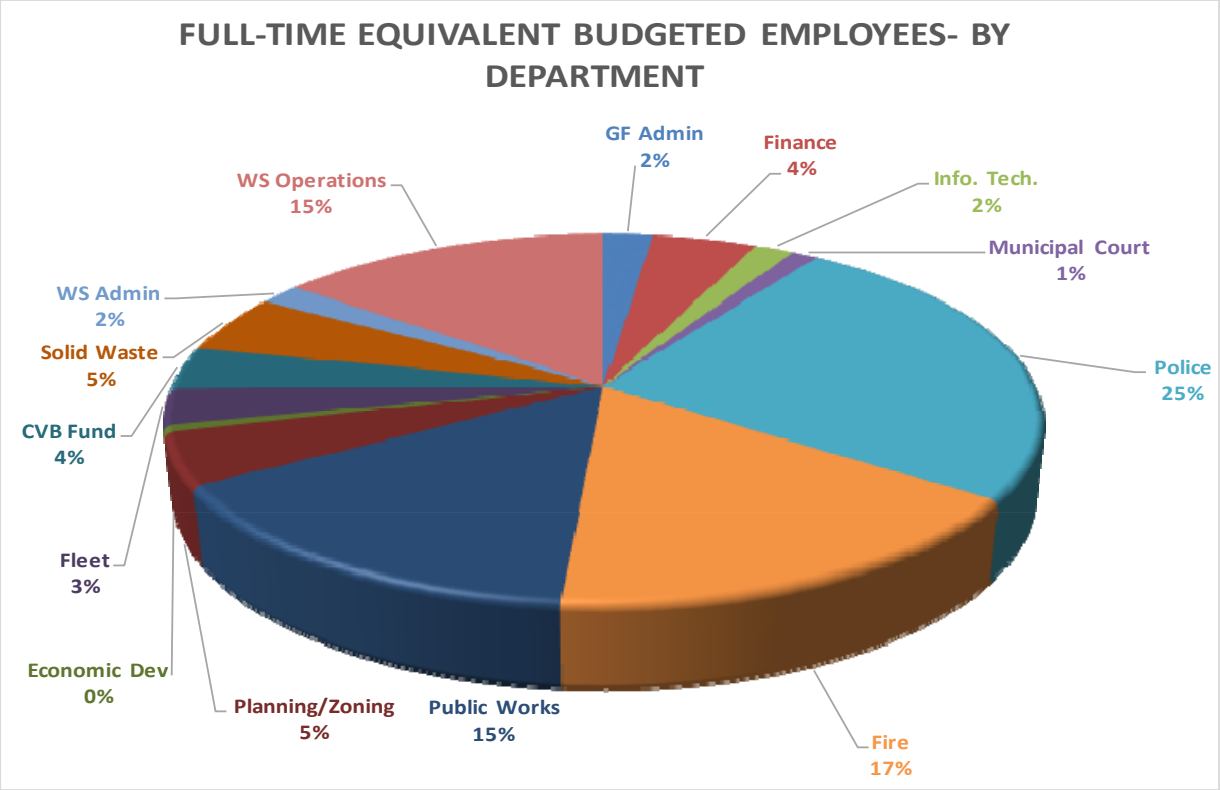
# Benefit Package

## 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 174 full-time equivalent budgeted employees who comprise the City of Kingsland's work force is dedicated to providing the highest quality of services possible to each member of our community.




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Note: One position in Administration is budgeted 80% in General Fund and 20% in Water/Sewer Fund. All positions in Finance and IT are budgeted 60% in General Fund and 40% 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 $33.71 - $60.68 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 and Principal 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 1955; and terminates employment in 2021.

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

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

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# Personnel Summary

| Current Job Title | Actual FY18/19 | Actual FY19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Administration:** | | | |
| *City Manager | .8 | .8 | .8 |
| City Clerk | 1 | 1 | 1 |
| Asst. City Clerk | 0 | .15 | 1 |
| Administrative Assistant | .5 | .5 | .5 |
| Clerk/Receptionist | 1 | .75 | .5 |
| Subtotal Administration | 3.3 | 3.2 | 3.8 |

*Note: * This position is budgeted 80% in the General Fund/Administration Department and 20% in the Water Fund/Administration Department.*

| | | | |
|---|---|---|---|
| **Finance:** | | | |
| Director | .65 | .60 | .60 |
| Purchasing Agent | .65 | .60 | .60 |
| Bookkeeper | .65 | .60 | .60 |
| Accounting Technician | 2.6 | 2.31 | 1.8 |
| Customer Service Representative | 1.3 | 1.2 | 1.2 |
| Subtotal Finance | 5.85 | 5.31 | 4.8 |

*Note: FY 19/20 & 20/21, All positions are budgeted 60% in the General Fund/Finance Department and 40% in the Water Fund/Finance Department. FY 18/19, All positions were budgeted 65% in the General Fund/Finance Department and 35% in the Water Fund/Finance Department. FY 19/20, One Accounting Tech was budgeted .15% in the General Fund/Admin 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 |
| Asst. Chief of Police | 1 | 0 | 0 |
| Commander (Investigations/Administration) | 0 | 1 | 1 |
| Captain (Uniform Patrol) | 0 | 1 | 1 |
| Lieutenant (Administration) | 1 | 1 | 1 |

| | | | |
|---|---|---|---|
| Lieutenant (Uniform Patrol) | 2 | 2 | 2 |
| Lieutenant (Investigations) | 1 | 0 | 0 |
| Criminal Investigator II | 3 | 3 | 3 |
| Criminal Investigator I | 1 | 2 | 2 |
| Sergeant (Uniform Patrol) | 3 | 4 | 4 |
| Sergeant (Administrative) | 1 | 1 | 1 |
| Sergeant (Spec Ops) | 0 | 0 | 1 |
| School Resource Officer | 3 | 3 | 3 |
| Evidence Technician | 1 | 0 | 0 |
| Corporal | 0 | 4 | 4 |
| Patrol Officer (Traffic Team) | 0 | 0 | 1 |
| Patrol Officer | 21 | 12 | 15 |
| Cadet | 1 | 5 | 2 |
| Records Clerk | 2 | 2 | 2 |
| Subtotal Police | 42 | 42 | 44 |
| **Fire:** | | | |
| Fire Chief | 1 | 1 | 1 |
| Captain | 2 | 1 | 1 |
| Lieutenant | 2 | 2 | 2 |
| Firefighter/Paramedic | 1.25 | 1 | 1 |
| Firefighter/EMT | 7 | 6.85 | 6.85 |
| Firefighter | 15.5 | 16.15 | 17.15 |
| Firefighter Recruit | 0 | 1 | 0 |
| Part Time Temp Intern | .25 | 0 | 0 |
| Subtotal Fire | 29 | 29 | 29 |
| **Public Works** | | | |
| *Director | .5 | .5 | .5 |
| Dispatcher/Inventory Clerk | 1 | 1 | 1 |
| Crew Foreman | 1 | 0 | 0 |

| | | | |
|---|---|---|---|
| Crew Leader | 3 | 2 | 2 |
| Carpenter | 0 | 1 | 1 |
| Electrician | 1 | 1 | 1 |
| Drainage Heavy Equipment Operator | 0 | 1 | 1 |
| Drainage Equipment Operator | 2 | 1 | 1 |
| Heavy Equipment Operator | 2 | 1 | 1 |
| Equipment Operator | 1 | 3 | 3 |
| Crew Worker | 15 | 15 | 15 |
| Subtotal Public Works | 26.5 | 26.5 | 26.5 |

*Note: *This position is budgeted 50% in the General Fund/PW Department and 50% in the Water Fund/Municipal Utilities Department.*

**Community, Planning & Development**

| | | | |
|---|---|---|---|
| Planning Manager | 1 | 1 | 1 |
| Building Official | 1 | 1 | 1 |
| License & Permit Admin | 1 | 1 | 1 |
| Building Inspector | 2 | 2 | 2 |
| Code Enforcement | 1 | 1 | 1 |
| GIS Technician | 1 | 1 | 1 |
| Clerk/Receptionist | 1 | 1 | 1 |
| Subtotal C P & D | 8 | 8 | 8 |

**Economic Development:**

| | | | |
|---|---|---|---|
| Downtown Manager | 1 | 1 | 1 |
| Subtotal Economic Development | 1 | 1 | 1 |

**Fleet Services:**

| | | | |
|---|---|---|---|
| Director | .75 | .75 | .75 |
| Administrative Assistant | .38 | .38 | .38 |
| Mechanic | 2.25 | 2.25 | 2.25 |
| Service Technician | .75 | .75 | .75 |
| Subtotal Fleet Services | 4.13 | 4.13 | 4.13 |

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

**Information Technology:**

| | | | |
|---|---|---|---|
| Director | .9 | .6 | .6 |
| Assistant Director | .9 | .6 | .6 |
| Computer Support | .9 | .56 | .53 |
| Subtotal Information Technology | 2.7 | 1.76 | 1.73 |

*Note: FY 19/20 & 20/21, All positions are budgeted 60% in the General Fund/IT Department and 40% in the Water Fund/IT Department. FY 18/19, All positions were budgeted 90% in the General Fund/IT Department and 10% in the Water Fund/IT Department. FY 19/20m Computer Support is budgeted in the CVB Fund/Welcome Center at .04% FY 20/21, Computer Support is budgeted in the CVB Fund/Welcome Center at .07%.*

| | | | |
|---|---|---|---|
| **Grand Total General Fund** | **124.48** | **122.9** | **124.96** |

**Convention & Visitors Bureau Fund**

**Tourism:**

| | | | |
|---|---|---|---|
| Executive Director | 1 | 1 | 1 |
| Asst. Director | 1 | 1 | 1 |
| Sales Manager | 0 | 1 | 1 |
| *Tourism Services Coordinator | .5 | .1 | 0 |
| Subtotal Tourism | 2.5 | 3.1 | 3 |

*Note: Tourism Services Coordinator is budgeted 50% Tourism and 50% Welcome Center.*

**Welcome Center:**

| | | | |
|---|---|---|---|
| Welcome Center Manager | 1 | 1 | 1 |
| *Tourism Services Coordinator | .5 | .9 | 1 |
| Visitor Information Specialist | 1.5 | 1.25 | 1.25 |
| Computer Support | 0 | .06 | .12 |
| Subtotal Welcome Center | 3 | 3.21 | 3.37 |

*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** | **6.31** | **6.37** |

**Solid Waste Fund**

**Sanitation:**

| | | | |
|---|---|---|---|
| Crew Foreman | 1 | 1 | 1 |

| | | | |
|---|---|---|---|
| Crew Leader | 1 | 0 | 0 |
| Heavy Equipment Operator | 2 | 2 | 2 |
| Equipment Operator | 5 | 6 | 6 |
| Subtotal Sanitation | 9 | 9 | 9 |
| **Grand Total Solid Waste Fund** | **9** | **9** | **9** |

## Water/Sewer Fund

### Administration:

| | | | |
|---|---|---|---|
| *City Manager | .2 | .2 | .2 |
| Meter Tech | 2.5 | 2.75 | 3 |
| Subtotal Administration | 2.7 | 2.95 | 3.2 |

*Note: *This position is budgeted 80% in the General Fund/Administration Department and 20% in the Water Fund/Administration Department. FY 19/20 One Meter Tech was budgeted .25 in General Fund/Admin.*

### Finance:

| | | | |
|---|---|---|---|
| Director | .35 | .40 | .40 |
| Purchasing Agent | .35 | .40 | .40 |
| Bookkeeper | .35 | .40 | .40 |
| Accounting Technician | 1.4 | 1.54 | 1.2 |
| Customer Service Representative | .7 | .8 | .8 |
| Subtotal Finance | 3.15 | 3.54 | 3.2 |

*Note: FY 19/20 & 20/21, All positions are budgeted 60% in the General Fund/Finance Department and 40% in the Water Fund/Finance Department. FY 18/19, All positions were budgeted 65% in the General Fund/Finance Department and 35% in the Water Fund/Finance Department.*

### Information Technology:

| | | | |
|---|---|---|---|
| Director | .1 | .4 | .4 |
| Assistant Director | .1 | .4 | .4 |
| Computer Support | .1 | .38 | .35 |
| Subtotal Information Technology | .3 | 1.18 | 1.15 |

*Note: FY 19/20 & FY 20/21, All positions are budgeted 60% in the General Fund/IT Department and 40% in the Water Fund/IT Department. FY 18/19, All positions were budgeted 90% in the General Fund/IT Department and 10% in the Water Fund/IT Department. FY 19/20, Computer Support was budgeted .02% in the CVB Fund/Welcome Center. FY 20/21, Computer Support was budgeted .05% in the CVB Fund/Welcome Center.*

### Fleet Services:

| | | | |
|---|---|---|---|
| Director | .25 | .25 | .25 |
| Administrative Assistant | .12 | .12 | .12 |

| | | | |
|---|---|---|---|
| Mechanic | .75 | .75 | .75 |
| Service Technician | .25 | .25 | .25 |
| Subtotal Fleet Services | 1.37 | 1.37 | 1.37 |

*Note: All positions are budgeted 75% in the General Fund/Fleet Services & 25% in the Water Fund/Fleet Services.*

**Operations:**

| | | | |
|---|---|---|---|
| *Director | .5 | .5 | .5 |
| Assistant Director | 1 | 1 | 1 |
| Water Plant Superintendent | 1 | 1 | 1 |
| Waste Water Superintendent | 1 | 1 | 1 |
| Plant Operator | 4 | 4 | 4 |
| Utility Line Technician | 5 | 5 | 5 |
| Dispatcher | 1 | 1 | 1 |
| Crew Foreman | 2 | 2 | 2 |
| Crew Leader | 0 | 1 | 1 |
| Electrician | 1 | 1 | 1 |
| Heavy Equipment Operator | 0 | 1 | 1 |
| Equipment Operator | 2 | 1 | 1 |
| Maintenance Technician | 3 | 3 | 3 |
| Crew Worker | 2 | 3 | 3 |
| Subtotal Operations | 23.5 | 25.5 | 25.5 |
| **Grand Total Water/Sewer Fund** | **31.02** | **34.54** | **34.42** |
| | | | |
| **Total Full-Time Equivalent (FTE)** | **170** | **172.75** | **174.75** |

*The City has budgeted 2 new positions in the Police Department.*

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









## *Cumberland Island National Seashore*

*Cumberland Island is a barrier island off Georgia's southeast coast of Camden County, with protected beaches and maritime forest. The Dungeness Ruins are the remains of a mansion built by Thomas Carnegie, brother and partner of steel tycoon Andrew Carnegie. Georgian Revival–style Plum Orchard is another Carnegie estate. Wildlife includes loggerhead turtles and feral horses. — Google*

# City Wide

***Incorporated 1908***

Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Revenue from Taxes | $9,780,376 | $9,323,568 | $9,101,411 |
| Revenues from Licenses | 515,929 | 523,600 | 507,000 |
| Charges for Services | 8,010,902 | 7,803,500 | 7,651,080 |
| Fines and Forfeitures | 633,970 | 847,000 | 853,495 |
| Investment Income | 276,178 | 136,565 | 80,330 |
| Other Income | 601,774 | 379,741 | 1,096,824 |
| Intergovernmental Revenue | 3,400,730 | 2,301,584 | 2,949,807 |
| Contributions & Donations | 267,317 | - | - |
| Miscellaneous | 83,174 | 88,804 | - |
| Other Financing Sources | 2,811,884 | 11,627,831 | 4,124,800 |
| **Total Revenues** | 26,382,234 | 33,032,193 | 26,364,747 |
| **Expenses/Expenditures** | | | |
| Personal Services | 8,298,800 | 8,982,046 | 9,020,059 |
| Purchased/Contracted Services | 2,237,176 | 3,217,465 | 3,447,135 |
| Supplies | 2,333,436 | 2,353,477 | 2,275,381 |
| Other Costs | 961,928 | 1,289,364 | 1,177,770 |
| Debt Service | 1,491,937 | 1,939,037 | 1,757,272 |
| Other Financing Uses | 3,325,018 | 893,810 | 715,000 |
| Capital Outlays | 2,189,300 | 13,817,677 | 7,189,782 |
| Depreciation & Amortization | 1,721,039 | - | - |
| **Total Expenses/Expenditures** | 22,558,634 | 32,492,876 | 25,582,399 |
| **Total Revenues Over (Under) Expenses:** | $3,823,600 | $539,317 | $782,348 |
| Fund Balance at Beginning of Year | $39,434,564 | $43,258,164 | $43,797,481 * |
| Fund Balance at End of Year | $43,258,164 | $43,797,481 * | $44,579,829 * |
| **FTE Positions** | **170.0** | **172.75** | **174.75** |

**Estimated Non-GAAP Basis*

## City Wide

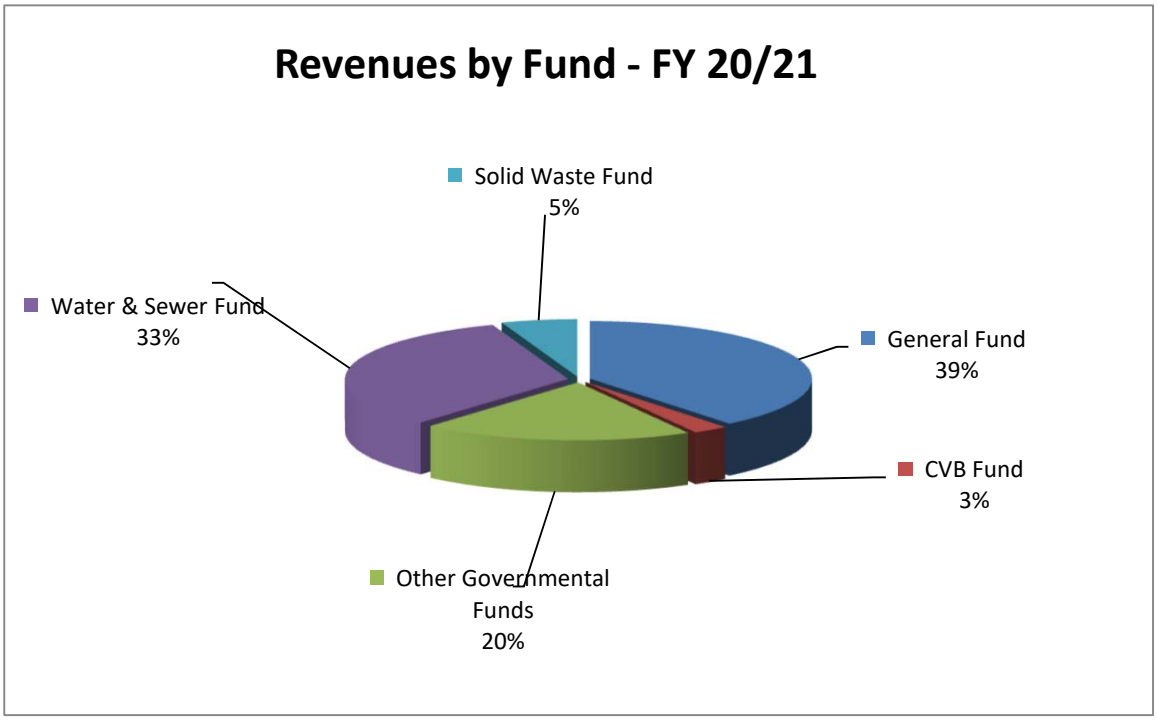
***Incorporated 1908***

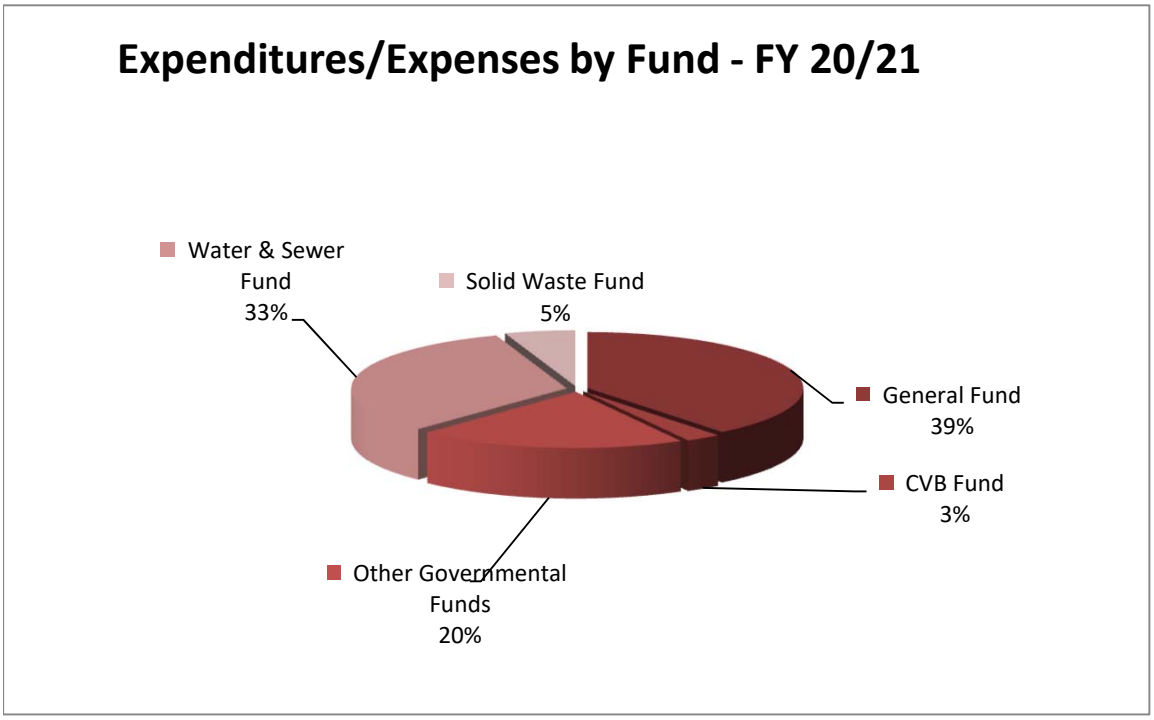
Budget Summary
By Fund

| | FY 20/21 Total | General Fund | CVB Fund | Other Governmental Funds | Water & Sewer Enterprise Fund | Solid Waste Enterprise Fund |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Revenue from Taxes | $ 9,101,411 | $ 8,384,000 | $ - | $ 717,411 | $ - | $ - |
| Revenues from Licenses | 507,000 | 485,000 | - | 22,000 | - | - |
| Charges for Services | 7,651,080 | 28,080 | - | - | 6,605,500 | 1,017,500 |
| Fines and Forfeitures | 853,495 | 783,495 | - | 70,000 | - | - |
| Investment Income | 80,330 | 30,000 | - | 320 | 50,000 | 10 |
| Other Income | 1,096,824 | 332,950 | 677,100 | 31,774 | 55,000 | - |
| Intergovernmental | 2,949,807 | 305,235 | - | 2,644,572 | - | - |
| Grant Revenue | - | - | - | - | - | |
| Other Financing Sources | 4,124,800 | | | 1,689,800 | 2,000,000 | 435,000 |
| **Total Revenues** | 26,364,747 | 10,348,760 | 677,100 | 5,175,877 | 8,710,500 | 1,452,510 |
| **Expenses/Expenditures** | | | | | | |
| Personal Services | 9,020,059 | 6,623,125 | 324,796 | - | 1,692,506 | 379,632 |
| Purchased/Contracted Services | 3,447,135 | 1,041,903 | 198,865 | 956,070 | 941,555 | 308,742 |
| Supplies | 2,275,381 | 1,090,241 | 36,100 | 141,520 | 819,920 | 187,600 |
| Other Costs | 1,177,770 | 829,157 | 117,339 | 31,274 | 200,000 | - |
| Debt Service | 1,757,272 | - | - | 156,000 | 1,553,573 | 47,699 |
| Other Financing Uses | 715,000 | - | - | 715,000 | - | - |
| Capital Outlays | 7,189,782 | 463,170 | - | 3,157,333 | 3,134,279 | 435,000 |
| **Total Expenses/Expenditures** | 25,582,399 | 10,047,596 | 677,100 | 5,157,197 | 8,341,833 | 1,358,673 |
| **Total Revenues Over (Under) Expenses:** | $782,348 | $301,164 | $0 | $18,680 | $368,667 | $93,837 |
| Fund Balance at Beginning of Year | $43,797,481 * | $3,789,714 * | $603,819 * | $ 4,329,632 * | $33,512,446 * | $1,561,870 * |
| Fund Balance at End of Year | $44,579,829 * | $4,090,878 * | $603,819 * | $4,348,312 * | $33,881,113 * | $1,655,707 * |
| % of Budget Total | 100.00% | 39.28% | 2.65% | 20.16% | 32.61% | 5.31% |
| **FTE Positions** | **174.75** | **124.96** | **6.37** | **N/A** | **34.42** | **9** |

**Estimated Non-GAAP Basis*

# City Wide


Revenues by Fund - FY 20/21
Solid Waste Fund
5%
Water & Sewer Fund
33%
General Fund
39%
CVB Fund
3%
Other Governmental
Funds
20%


Expenditures/Expenses by Fund - FY 20/21
Water & Sewer
Fund
33%
Solid Waste Fund
5%
General Fund
39%
CVB Fund
3%
Other Governmental
Funds
20%

## City Debt Structure Summary

Set forth below is information concerning the debt of the City estimated as of October 1, 2020.

| | Remaining over the life of the debt | |
|---|---|---|
| | Principal | Interest |
| Capital Leases-Enterprise Funds (1) | 121,073 | 1,512 |
| Water Revenue Bond (2) | 2,073,852 | 47,715 |
| Welcome Center Revenue Bond (3) | 1,821,201 | 231,943 |
| GEFA Drinking Water Loan (4) | 833,425 | 2,259 |
| GEFA Clean Water Loan (5) | 325,737 | 1,095 |
| Total | $ 5,175,288 | $ 284,524 |

1. Currently the City has two (2) annually-renewable capital equipment leases in the enterprise funds. 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.

2. In March 2014, the City refinanced bonds issued in 2004 in the amount of $3,935,000 that is 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 periods and are payable solely from the Water and Sewer Enterprise Fund with one of them being paid off in December 2019. Revenue Bonds do not constitute a debt of the City within the meaning of the constitutional limitation upon indebtedness.

3. The State statute 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%. In 2017 the interest reset to 2.09%. The payments are paid solely from hotel/motel taxes and the current principal balance is $1,821,201. 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.

4. In 2018 the City secured a drinking water construction loan from Georgia Environmental Finance Authority for $1,500,000 with a .50% interest rate and up to $300,000 principal forgiveness. The project includes replacement of meters, insertion of valves, and installation of a clear well and related appurtenances.

5. In 2018 the City secured a clean water construction loan from Georgia Environmental Finance Authority for $2,000,000 with a .62% interest rate and up to $500,000 principal forgiveness. The project will help finance the rehabilitation of the city's wastewater treatment plant. It will also restore equipment and improve the efficiency of the treatment process.

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 2019 assessed value the City could incur (upon necessary voter approval) approximately $47,321,503 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 | $ 486,333,045 |
| For tax year 2020 *(Bond Purposes)* | *x .10* |
| Debt Limit *(10% of Assessed Value)* | $ 48,633,305 |
| Amount of Debt Applicable to Debt Limit | $ 0 |
| Legal Debt Margin | $ 48,633,305 |

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.

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# General Fund
# Budget Overview

The General Fund accounts for all operations of the City other than the enterprise funds and activities legally required to be accounted for in separate funds. Ten departments are accounted for within the fund. The following pages provide estimated revenues and expenditures with fiscal year 2018/19 actual and fiscal year 2019/20 budget amounts. The approved fiscal year 2020/21 budget has been prepared in a format to provide the Council with more information on department operations and financial issues. The budget is prepared on the cash basis.

## Revenue Summary

Revenues for the General Fund are estimated at $10,348,760. Revenues decreased by 2.75% or $292,458 resulting in a contingency of $301,164. This is due to a decrease in other financing sources from prior year cash carry forward and notes payables. Additional changes in revenue are offset from increases in the tax base by 2.77% due to construction growth and increases in other taxes.

Property taxes were roll backed to 8.00 mills from the rollback rate of 8.034 mills and accounts for 41.00% of the total general fund revenues. The next largest single revenue source is generated from excise taxes which comprises 23.49% of the total general fund budget. The revenues are prepared with a conservative approach by using historical information.

## Expenditure Summary

Expenditures decreased by 5.13% or $543,678 mainly due to decreases in debt payments. Personnel services, at 65.92%, account by far as the largest total general government expenditure while public safety accounts for the largest function of expenditures at 57.96%.

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

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# General Fund

***Established 1908***

Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Revenues from Property Taxes | $ 4,370,094 | $ 4,347,400 | $ 4,243,000 |
| Revenues from Other Taxes | 2,373,313 | 2,391,308 | 2,431,000 |
| Revenues from Sales Tax | 1,926,039 | 1,800,000 | 1,710,000 |
| Revenues from Licenses | 494,803 | 500,000 | 485,000 |
| Charges for Services | 35,855 | 43,000 | 28,080 |
| Fines and Forfeitures | 633,970 | 805,000 | 783,495 |
| Investment Income | 197,251 | 80,000 | 30,000 |
| Other Income | 601,774 | 366,296 | 332,950 |
| Intergovernmental | 308,395 | 308,214 | 305,235 |
| **Total Revenues** | 10,941,494 | 10,641,218 | 10,348,760 |
| **Expenditures** | | | |
| Personal Services | 6,223,862 | 6,518,397 | 6,623,125 |
| Purchased/Contracted Services | 802,234 | 914,470 | 1,041,903 |
| Supplies | 1,169,394 | 1,171,878 | 1,090,241 |
| Other Costs | 738,334 | 754,632 | 829,157 |
| Other Financing Uses | 1,246,041 | 121,083 | - |
| **Subtotal Expenditures** | 10,179,865 | 9,480,460 | 9,584,426 |
| **Capital Outlays** | 670,570 | 1,110,814 | 463,170 |
| **Total Expenditures** | 10,850,435 | 10,591,274 | 10,047,596 |
| **Total Revenues Over (Under) Expenditures:** | $91,059 | $49,944 | $301,164 |
| Fund Balance at Beginning of Year | $3,648,711 | $3,739,770 | $3,789,714 * |
| Fund Balance at End of Year | $3,739,770 | $3,789,714 * | $4,090,878 * |
| **FTE Positions** | **124.48** | **122.90** | **124.96** |

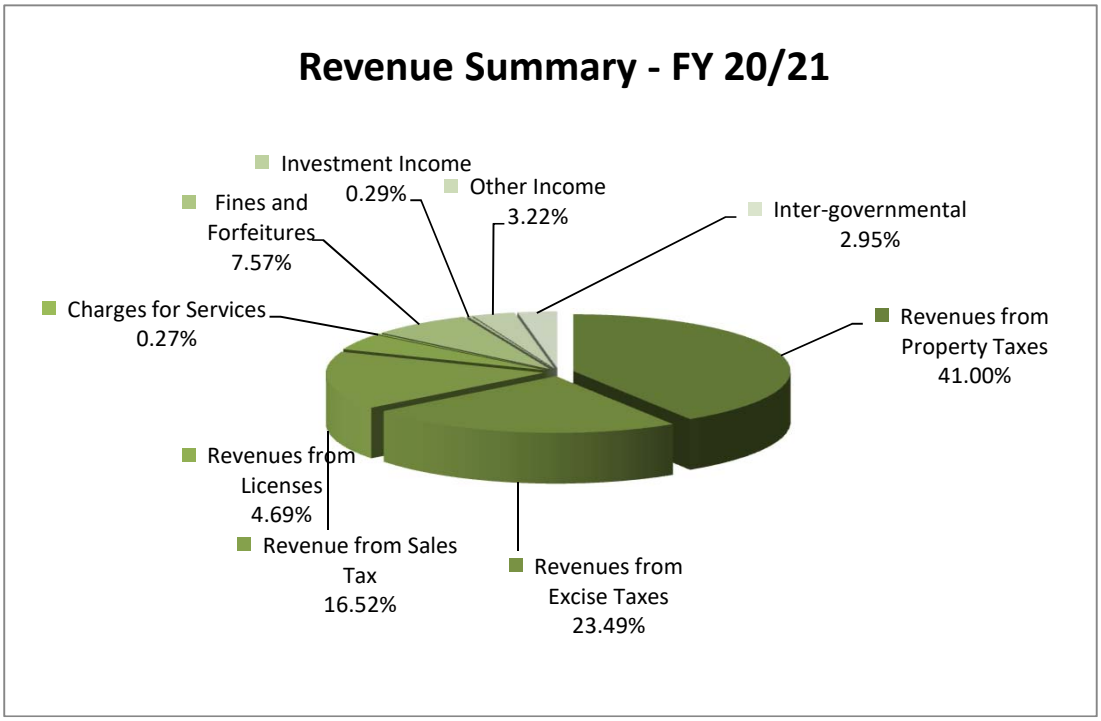
**Estimated Non-GAAP Basis*

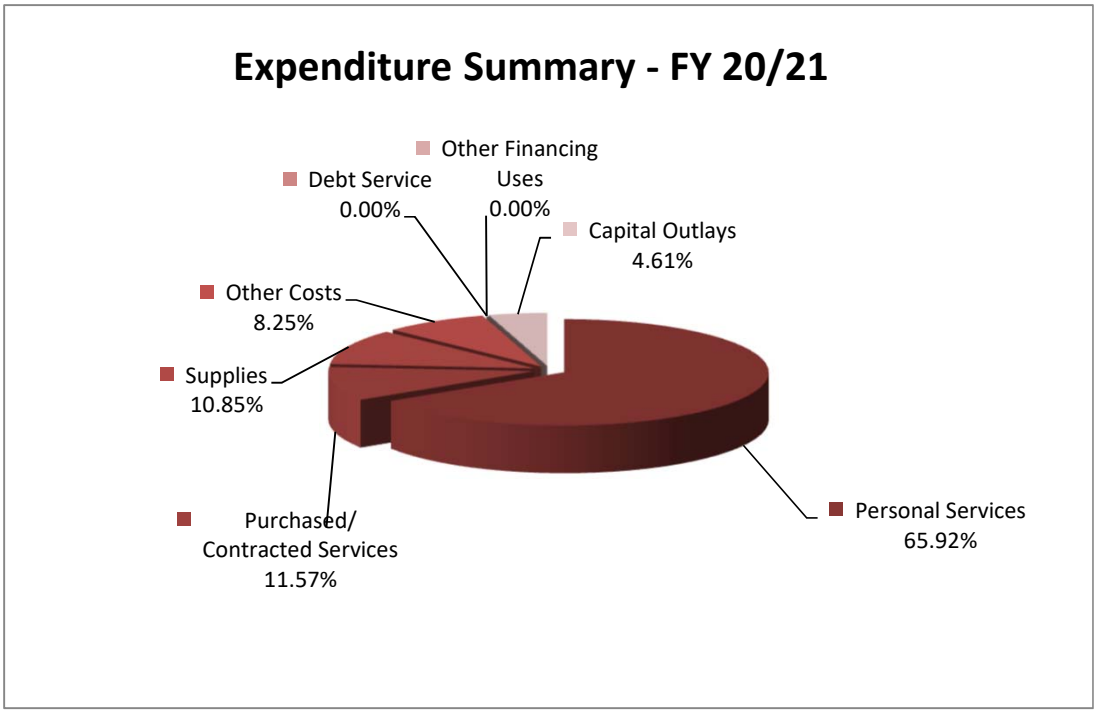
## General Fund

Budget Summary
By Department

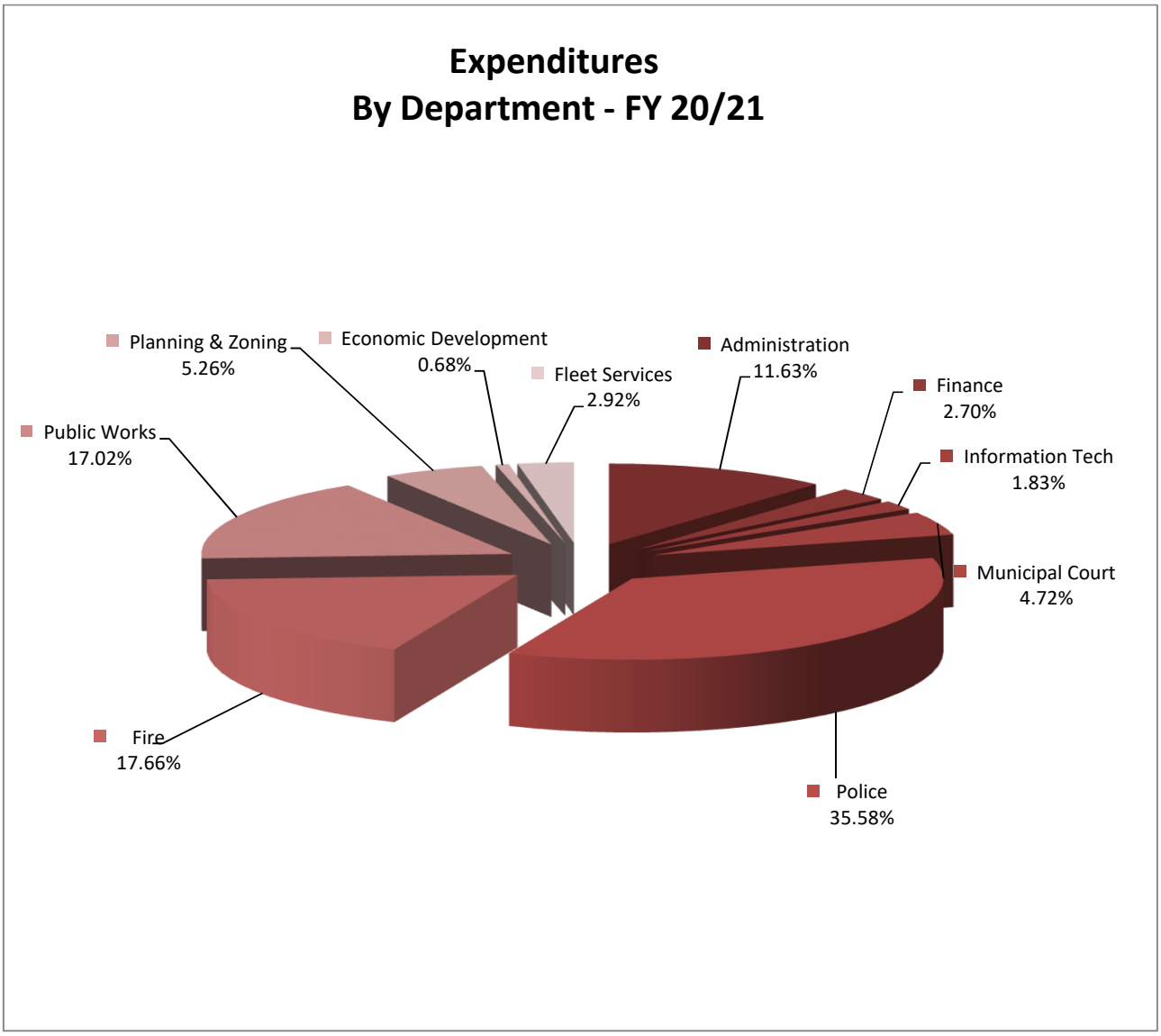
| | FY 19/20 Total | Administration | Information Technology | Finance | Municipal Court | Police | Fire | Public Works | Planning & Zoning | Economic Development | Fleet Services |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | | | |
| Revenues from Property Taxes | $4,243,000 | | | | | | | | | | |
| Revenues from Excise Taxes | 2,431,000 | | | | | | | | | | |
| Revenue from Sales Tax | 1,710,000 | | | | | | | | | | |
| Revenues from Licenses | 485,000 | | | | | | | | | | |
| Charges for Services | 28,080 | | | | | | | | | | |
| Fines and Forfeitures | 783,495 | | | | | | | | | | |
| Investment Income | 30,000 | | | | | | | | | | |
| Other Income | 332,950 | | | | | | | | | | |
| Intergovernmental | 305,235 | | | | | | | | | | |
| **Total Revenues** | 10,348,760 | | | | | | | | | | |
| **Expenditures** | | | | | | | | | | | |
| Personal Services | 6,623,125 | 296,473 | 112,661 | 243,934 | 156,359 | 2,555,557 | 1,426,357 | 1,104,068 | 446,774 | 49,609 | 231,333 |
| Purchased/Contracted Services | 1,041,903 | 290,113 | 48,884 | 13,700 | 20,750 | 326,836 | 163,359 | 89,064 | 60,964 | 4,305 | 23,928 |
| Supplies | 1,090,241 | 28,500 | 8,400 | 13,900 | 20,900 | 286,671 | 149,500 | 516,650 | 21,050 | 14,620 | 30,050 |
| Other Costs | 829,157 | 552,957 | 0 | 0 | 276,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Subtotal Expenditures** | 9,584,426 | 1,168,043 | 169,945 | 271,534 | 474,209 | 3,169,064 | 1,739,216 | 1,709,782 | 528,788 | 68,534 | 285,311 |
| **Capital Outlays** | 463,170 | 0 | 14,295 | 0 | 0 | 405,544 | 35,085 | 0 | 0 | 0 | 8,246 |
| **Total Expenditures** | 10,047,596 | $1,168,043 | $184,240 | $271,534 | $474,209 | $3,574,608 | $1,774,301 | $1,709,782 | $528,788 | $68,534 | $293,557 |
| **Total Revenues Over (Under) Expenditures:** | $301,164 | | | | | | | | | | |
| % of Budget Total | 100.00% | 11.63% | 1.83% | 2.70% | 4.72% | 35.58% | 17.66% | 17.02% | 5.26% | 0.68% | 2.92% |
| **FTE Positions** | **124.960** | **3.8** | **1.7** | **4.8** | **2** | **44** | **29** | **26.5** | **8** | **1** | **4.13** |

# General Fund



# General Fund

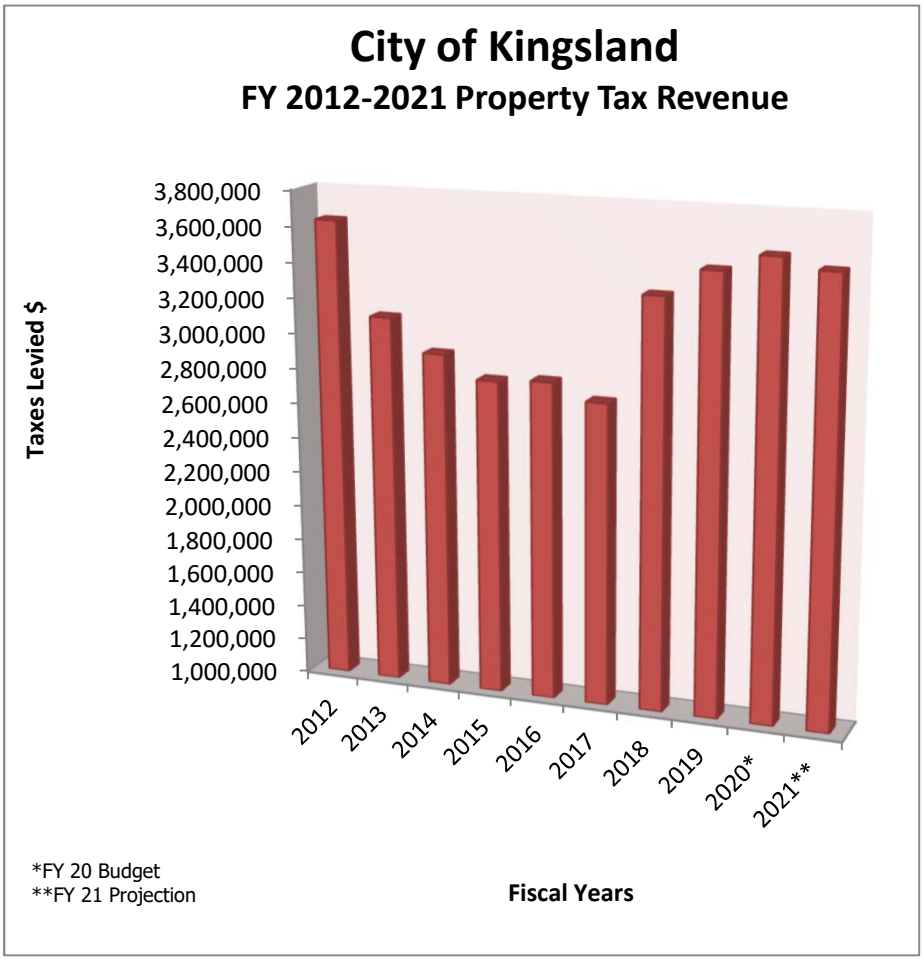


# General Fund

Major Revenue Sources

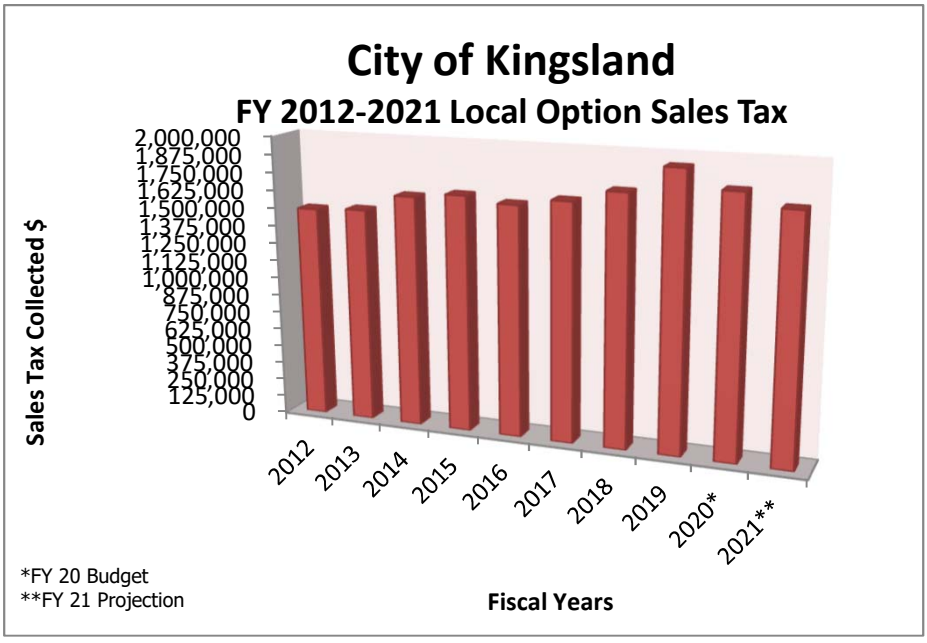
## Property Taxes Levied

The valuation of property is determined by the County tax assessor's office and given to the City. The City bills the property owner on 40% of the fair market value. The budget was prepared using 8.00 mills, the same as prior year and slightly lower than the rollback rate of 8.034. The tax base began to decrease in 2013 due to the economic downturn and reassessments. Residential constrution is on the rise again, increasing the current digest by 2.27%. The budget is prepared on projected collection instead of taxes levied. Property taxes for 2020 will be billed in the first quarter of FY 2020-21.




## 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.

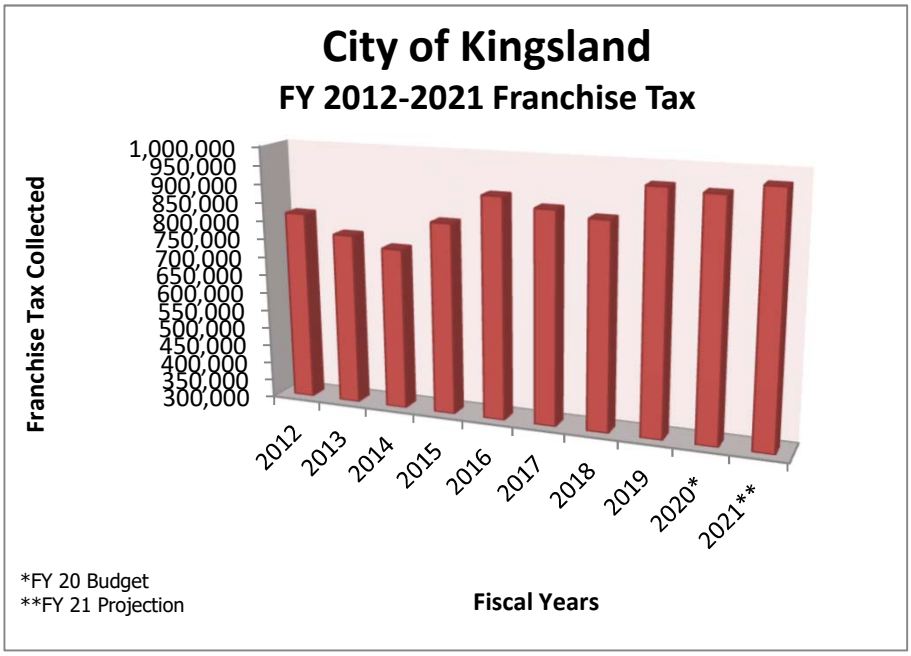


# General Fund

Major Revenue Sources

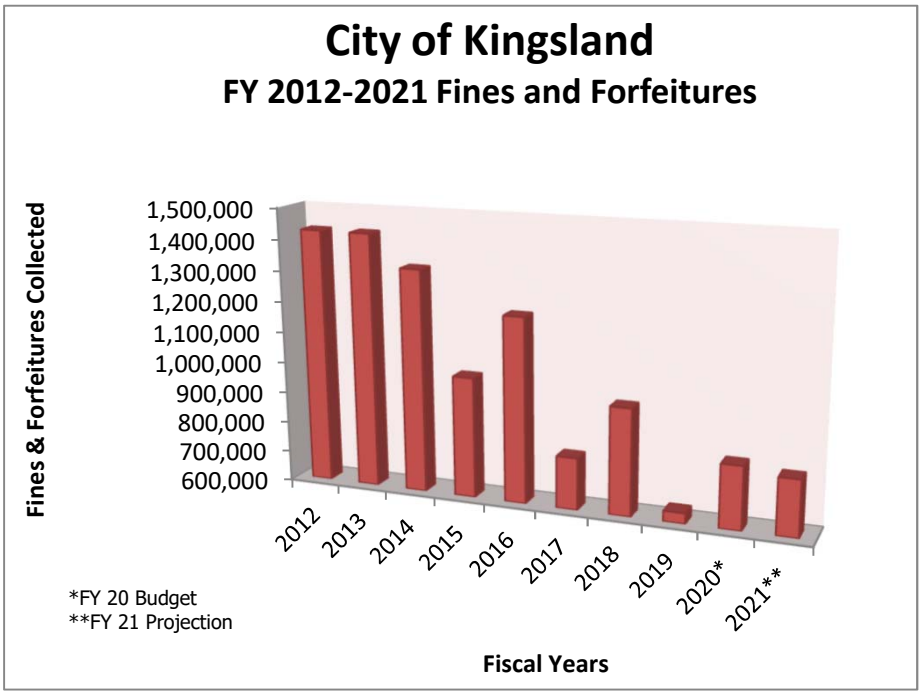
## Franchise Taxes

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.

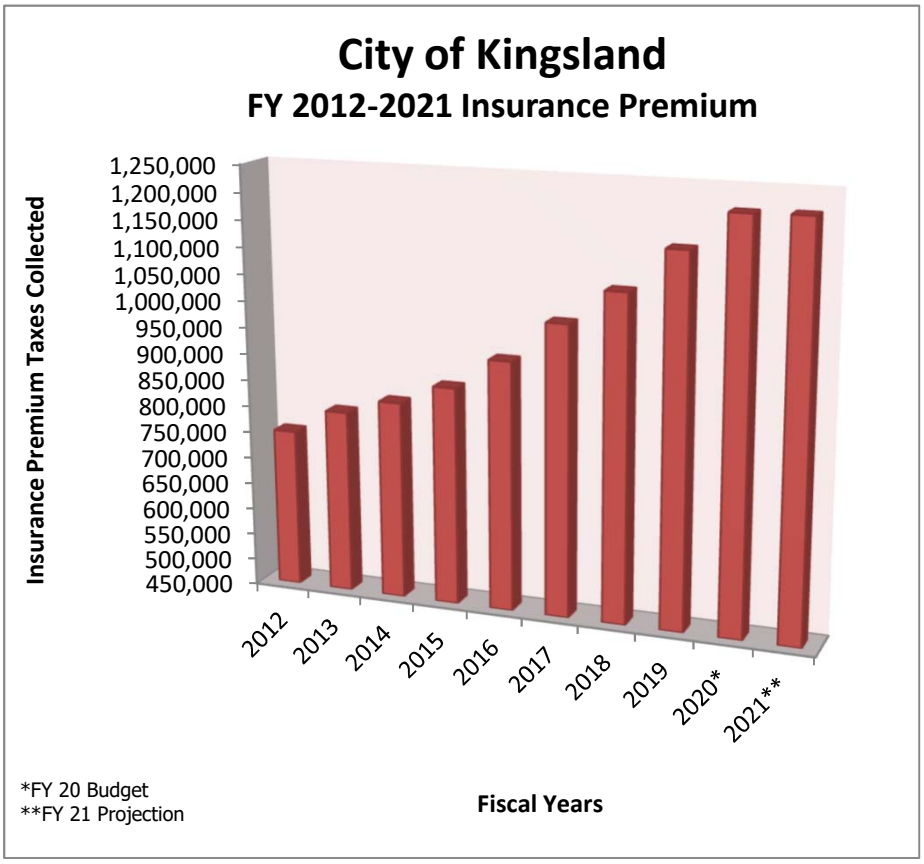


# General Fund

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.

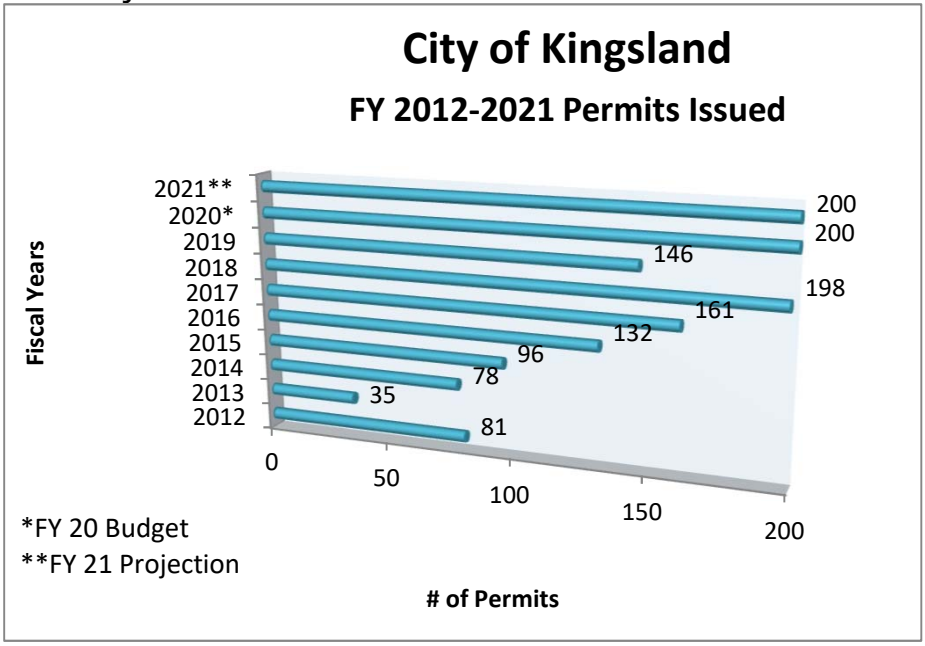


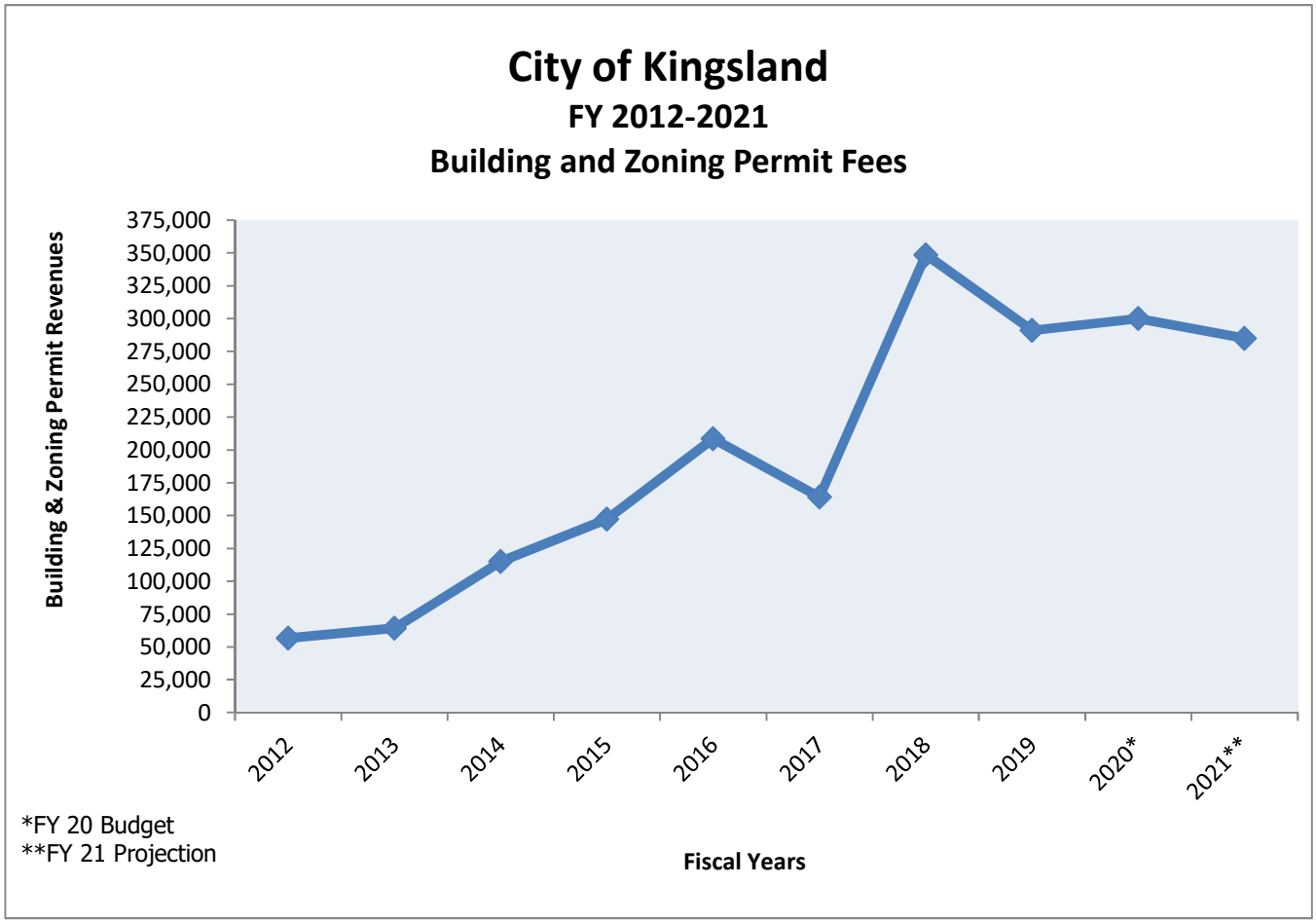
# General Fund

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 2010. An upward trend is beginning to show after 2013 as the economy continues to recover.



# General Fund

Major Revenue Sources

## Operating Transfers In

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

## Loan and Lease Revenues

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

## Other Revenues

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

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# Administration Department

***Established 1908***

## *Mission Statement*

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

## Overview

The General Fund Administration Department is responsible for monitoring the daily activities of all City operations. This department consists of the Mayor, City Council, City Manager, City Clerk, Administrative Assistant, and receptionist(s). Other aspects involved in this department are human resources, election proceedings, and council meeting facilitations.

The City Manager is the Chief Administrative Officer of the city and is appointed by the City Council. The City Manager is responsible to the council for the proper administration of all affairs of the city and 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 Manager 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, and negotiates with outside agencies to coordinate efforts and maintain cooperative and efficient relationships.

The City Clerk serves as the clerical officer of the Council. The City Clerk is the keeper of the City Seal and safeguards all records and documents, and records codes and regulations pertaining to the City. Also, the City Clerk is the ex-officio tax collector and 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 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 plans, worker's compensation, tuition reimbursement, employee wellness 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.

**Administration Goals and Objectives:**



*Dr. c. Grayson Day, Jr.*
*Mayor*

**City-Wide Goal 17:** Advance the department's mission by maintaining standards of excellence and providing timely and cost-effective services to the citizens and businesses we serve.

*Objective A-1:* Operate transparently through open council meetings to make sound decisions for the betterment of the community that reflect the will of the people.

*Objective A-2:* Create and maintain a highly qualified, professional, diverse, and responsive workforce that accurately reflects the area demographics in support of the city's mission, vision, and values.

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| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| A-1 | Council Meetings Held | 22 | 16 | 20 |
| A-1 | # of Resolutions Adopted | 8 | 12 | 10 |
| A-1 | # of Ordinances Passed by Council | 9 | 9 | 10 |
| A-1 | % of Council Packets Delivered on Time to Council | 100% | 100% | 100% |
| A-1 | % of Minutes Prepared for Council Meeting without Error of Fact | 100% | 94% | 100% |
| A-2 | Employees Hired/Replaced | 38 | 53 | 45 |
| A-2 | Employees Terminated | 41 | 54 | 47 |
| A-2 | Total Full Time Equivalent Employees | 170 | 172.75 | 175.25 |
| A-2 | Estimated City Population | 17,497 | 17,949 | 17,949 |
| A-2 | Total FTE's Per 1,000 Residents | 9.7 | 9.6 | 9.7 |
| A-2 | Full-time Employee Turn-Over Rate (Excludes Retirement) | 24% | 33% | 32.4% |
| A-2 | # of Employees not Completing Probation | 1 | 21 | 10 |

**Capital Outlay Overview**

For this budget year this department has no capital outlay requests.

**Budget Summary**

Overall this department's budget reflects a 5.53% or $61,240 increase. Increases are in salaries with an additional position in training for City Clerk pending retirement of current employee. No merit raises are budgeted.

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# Administration Department

## Budget Summary

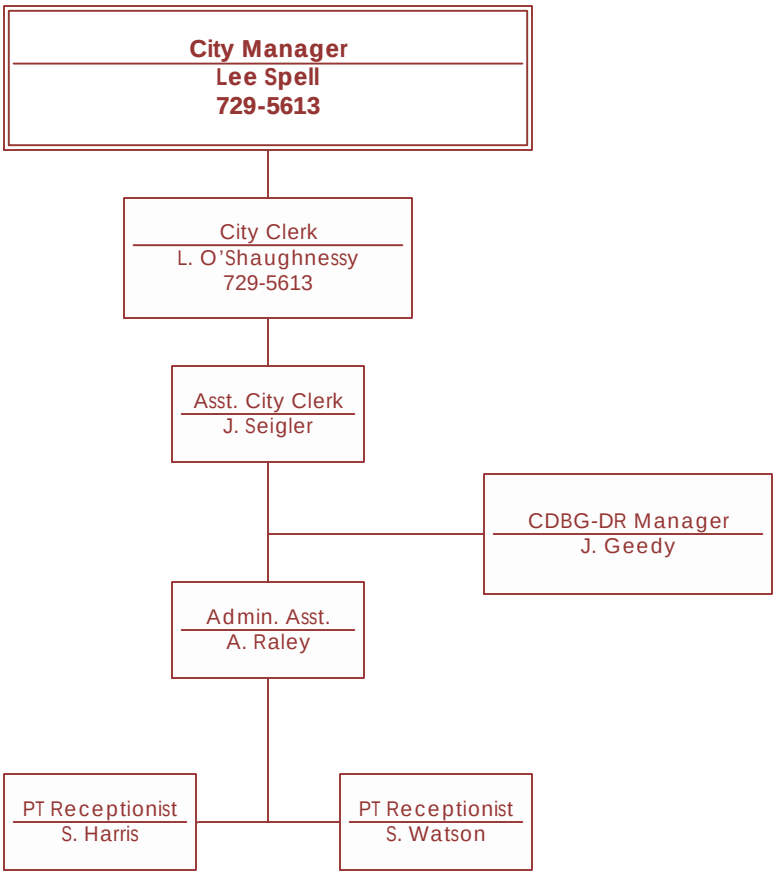
| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 353,373 | $ 263,021 | $ 296,473 |
| Purchased/Contracted Services | 214,594 | 248,125 | 290,113 |
| Supplies | 46,257 | 32,700 | 28,500 |
| Other Costs | 534,135 | 552,957 | 552,957 |
| Other Financing Uses | 677,707 | - | - |
| **Subtotal** | 1,826,066 | 1,096,803 | 1,168,043 |
| **Capital Outlays** | 16,785 | 10,000 | - |
| **Total** | $ 1,842,851 | $ 1,106,803 | $ 1,168,043 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| City Manager* | 0.8 | 0.8 | 0.8 |
| City Clerk | 1 | 1 | 1 |
| Assistant City Clerk | - | 0.15 | 1 |
| Administrative Assistant | 0.5 | 0.5 | 0.5 |
| Clerk/Receptionist | 1 | 0.75 | 0.5 |
| **FTE Positions** | **3.3** | **3.2** | **3.8** |

# Administration




**Note: The City Manager is budgeted 80% in the General Fund/Administration Department and 20% in the Water Fund/Administration Department. The Administrative Assistant is budget 50% General Fund/Administration Department, 37.5% General Fund/Fleet Department and 12.5% Water Fund/Fleet Department. One Part Time Receptionist is budgeted 25% General Fund/Administration Department and 75% Water Fund/Administration Department. The CDBG-DR Program Manager is budgeted 100% in General Fund/Public Works Department.**









## *Blue Bridge on U.S. 17 In Kingsland*

*This bridge is an attractive, impressive, and regionally rare example of a through truss swing bridge. At either end of the swing span is a pony truss approach span. Additional approach spans are concrete t-beam spans. It was constructed in 1927 by Virginia Bridge and Iron Company of Roanoke, Virginia.*

*US-17 and this bridge were part of the main federal highway into Florida for travelers from the Northeastern United States when first built. Therefore, this bridge is significant as part of an early alignment of a major travel corridor that has a major economic effect on Florida. I-95 serves the purpose of US-17 today.*

*Source: https://historicbridges.org/bridges/browser/?bridgebrowser=florida/us17stmarysriver/*

# 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 (150) desktop, laptops and New World tablets. Also, IT provides assistance to other departments of the City by supporting all City purchased software and hardware, assisting with SCADA operations for water and sewer, and maintaining high security for the Police Department's GCIC network.

This department also assists Camden County in various radio infrastructure projects and is a sitting member on the Camden County Public Safety radio committee under the 911 director in addition to working with the 911 director on Fire and Law requirements. Additional assistance is given to the County through this department on numerous projects; such as, radio infrastructure, communications, New World system upgrades, and other technology projects. The IGA that is in place with Camden County Board of Commissioners the IT director provides support as the Planning Section Chief for Camden County EOC during County/City emergencies and has been assigned the interim VHF radio systems administrator. The Information Technology Director oversees this department.

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## Information Technology Goals and Objectives:

**City-Wide Goal 18**: Provide a robust and secure IT infrastructure that supports the mission of the City.

*Objective IT-1:* Deploy a modernized secure IT infrastructure that enables access to data by keeping hardware and software current.

*Objective IT-2:* Protect the integrity of the City's data and assets by strengthening our user access training to include network access and user email.

*Objective IT-3:* Improve secure mobile and remote access to appropriate department resources.

*Objective IT-4:* Maintain reliable data backup system to protect the City's data in the event of a man-made or natural disaster.

**City-Wide Goal 19**: Provide high quality customer service to City employees that are users of the IT systems.

*Objective IT-5:* Ensure that all workers have easy access to accurate and timely City data and services vis the Internet and Intranet (Network).

*Objective IT-6:* Assist City departments in delivering core technologies and assisting them in identifying opportunities to increase productivity by using new and enhanced software products.

**City-Wide Goal 20**: Provide technology decision-making processes to ensure consistency with the City's goals.

*Objective IT-7:* Maintain a centralized City IT department to deliver core infrastructure services.

*Objective IT-8:* Deploy and ensure the support of City-wide common infrastructure to meet Kingsland's needs.

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| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| IT-1,2,3,4,7 | City Wide Computer Workstations Maintained | 83 | 88 | 90 |
| IT-1,2,3,4 | Mobile MDT's Maintained | 41 | 52 | 52 |
| IT-1,2,3,4 | Computers Replaced | 14 | 5 | 0 |
| IT-1,2,3,4 | Computers Repaired | 5 | 7 | 5 |
| IT-1,2,3,4 | Networks Maintained | 8 | 8 | 8 |
| IT-1,2,3,4 | Computers Upgraded | 0 | 23 | 5 |
| IT-1,2,3,4,7 | Servers Maintained | 9 | 10 | 10 |
| IT-5,6,8 | IT Computer Tickets Completed | 2,065 | 2,272 | 2,300 |
| IT-2,5,6 | Average Response Time for IT Service | 10 Min | 10 Min | 10 Min |
| IT-5,6 | Response to Email Inquires | 550 | 562 | 500 |

**Capital Outlay Overview**

For this budget year this department has $23,825 in capital outlay for a phased implementation on upgrading financial software, Incode 10, and for switches and routers.

**Budget Summary**

Overall this department budget reflects an increase between both funds in the amount of $13,091 or 4.48% for capital outlay requests. No merit raises are budgeted. This department is shared 60% in the general fund and 40% in water/sewer fund.

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# Information Technology Department

*Established 2006*

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 163,479 | $ 111,242 | $ 112,661 |
| Purchased/Contracted Services | 53,554 | 56,669 | 48,884 |
| Supplies | 23,150 | 8,280 | 8,400 |
| **Subtotal** | 240,183 | 176,191 | 169,945 |
| **Capital Outlays** | - | - | 14,295 |
| **Total** | $ 240,183 | $ 176,191 | $ 184,240 |

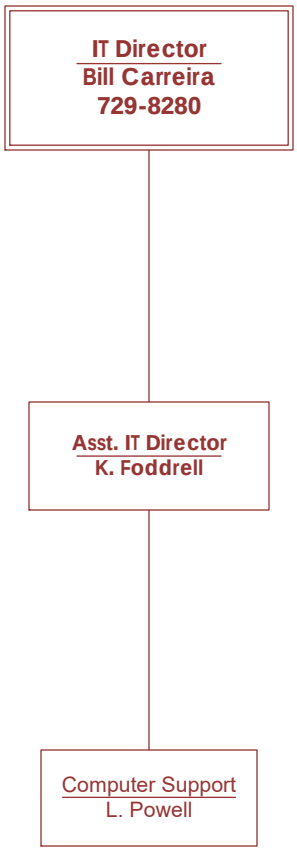
*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Director | 0.9 | 0.6 | 0.6 |
| Asst Director | 0.9 | 0.6 | 0.6 |
| Computer Support | 0.9 | 0.56 | 0.53 |
| **FTE Positions** | **2.7** | **1.76** | **1.73** |

*Note: FY 19/20, All positions are budgeted 60% in GF/IT Department and 40% in the WF/IT Department.*
*FY 17/18 & 18/19, All positions were budgeted 90% in GF/IT Department & 10% in the WF/IT Department.*

# IT Department




**Note: All positions are budgeted 60% in the General Fund/IT Department and 40% in the Water Fund/IT Department.**







*New Pines Technical College Opening Fall 2020*

# 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.

**Finance Goals and Objectives:**



**City-Wide Goal 14:** Ensure that all money that flows into the city is processed and handled properly.

*Objective F-1*: All transactions from all departments are accounted for and recorded properly.

*Objective F-2:* Maintain full qualified staff in all locations while maintaining a low turnover rate.

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| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| F-1 | Total Dollars Processed Through Centralized Collections (in millions) | $20,163 | $22,052 | $21,110 |
| F-1 | Volume of In-House Transactions Handled | 69,419 | 66,495 | 67,950 |
| F-1 | Volume of Automatic Transactions Handled (draft & web payments) | 27,164 | 35,502 | 34,000 |
| F-1 | Accounts Payable Checks Issued | 3,810 | 3,907 | 3,850 |
| F-1 | % of In-House Transactions Processed | 71% | 65% | 67% |
| F-1 | % of Automatic Transactions Processed | 29% | 35% | 33% |
| F-1 | # of Transactions per Employee | 34,709:2 | 33,248:2 | 33,975:2 |
| F-1 | % of Accounts Payable Checks Issued $10,000 or Above | 8% | 7.4% | 7.5% |
| F-1 | # of Sealed Bids | 40 | 28 | 30 |
| F-2 | Ratio of FTES to Payroll Clerk | 170:1 | 172.75:1 | 174.75:1 |
| F-2 | % of Employees on Direct Deposit | 93% | 95% | 95% |
| F-1 | Years Received GFOA Budget Award | 20 | 21 | 22 |

**Capital Outlay Overview**

For this budget year this department had no capital outlay.

**Budget Summary**

Overall decrease between both funds is $35,051 or 7.12% for reducing one position and realigning duties. No merit raises are budgeted. This department is shared 60% in the general fund and 40% in water/sewer fund.

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# Finance Department

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $293,428 | $269,323 | $243,934 |
| Purchased/Contracted Services | 11,187 | 11,352 | 13,700 |
| Supplies | 13,597 | 9,842 | 13,900 |
| **Subtotal** | 318,212 | 290,517 | 271,534 |
| **Capital Outlays** | - | - | - |
| **Total** | $318,212 | $290,517 | $271,534 |

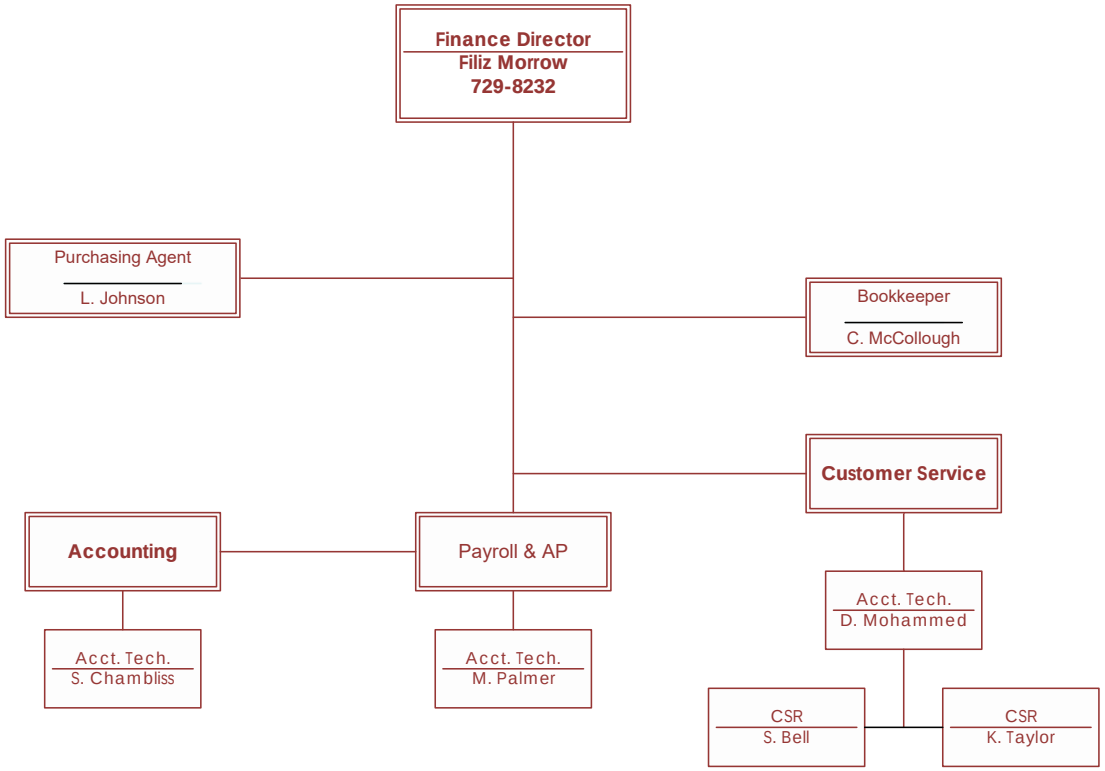
*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Director | 0.65 | 0.60 | 0.60 |
| Purchasing Agent | 0.65 | 0.60 | 0.60 |
| Bookkeeper | 0.65 | 0.60 | 0.60 |
| Accounting Technician | 2.60 | 2.31 | 1.80 |
| Customer Service Representative | 1.30 | 1.20 | 1.20 |
| **FTE Positions** | **5.85** | **5.31** | **4.80** |

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

# Finance Department




**Note: All positions are budgeted 60% in the General Fund/Finance Department and 40% in the Water Fund/Finance Department.**
















## *Kings Bay Naval Submarine Base*

*Naval Submarine Base Kings Bay is the east coast home to Trident nuclear powered submarines and is the state-of-the-art home to the Atlantic Fleet's Ballistic and Guided Missile Submarines.*

*Located in the southeastern corner of Coastal Georgia in Camden County.*

-https://www.military.com/base-guide/naval-submarine-base-kings-bay

# 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. 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. Court 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.

**Municipal Court Goals and Objectives:**

**City-Wide Goal 1:** Improve the quality of life in every neighborhood by protecting people and property.

*Objective MC-1:* Protecting citizens by enforcing the law.

**City-Wide Goal 15:** Ensure general misdemeanor criminal cases, traffic violations, and other violations of municipal court are filed and properly handled.

*Objective MC-2:* Document all consequences that happen within the court.

*Objective MC-3:* All fines and fees are collected and documented

| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| MC-1 | Citations Processed | 3,980 | 3,812 | 7,500 |
| MC-1 | Bond Forfeitures Processed | 2,287 | 2,030 | 4,350 |
| MC-1 | Failure to Appear Warrants | 23 | 13 | 45 |
| MC-1 | #of Defendants Put on Probation | 208 | 140 | 250 |
| MC-2 | Suspension Notices Issued | 727 | 457 | 1,425 |
| MC-2 | % of Processed Citations Adjudicated | 93% | 94% | 95% |
| MC-2 | # of Citations Processed per Employee | 1990:2 | 1,906:2 | 3,750:2 |
| MC-2 | % of Processed Citations Reduced to Warnings | 5% | 2.5% | 2% |
| MC-2 | # of Suspension Notices Processed per Employee | 363:2 | 228:2 | 712:2 |
| MC-3 | Fines & Court Tech Fees Collected | $633,970 | $653,916 | 783,495 |

## Capital Outlay Overview

For this budget year this department has no capital outlay requests.

## Budget Summary

This department had an overall increase of 24.23% or $92,478 for a new solicitor position and additional increases in fine add-ons based on anticipated fines and forfeitures.  No merit raises are included in this budget.

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# Municipal Court Department

## Budget Summary

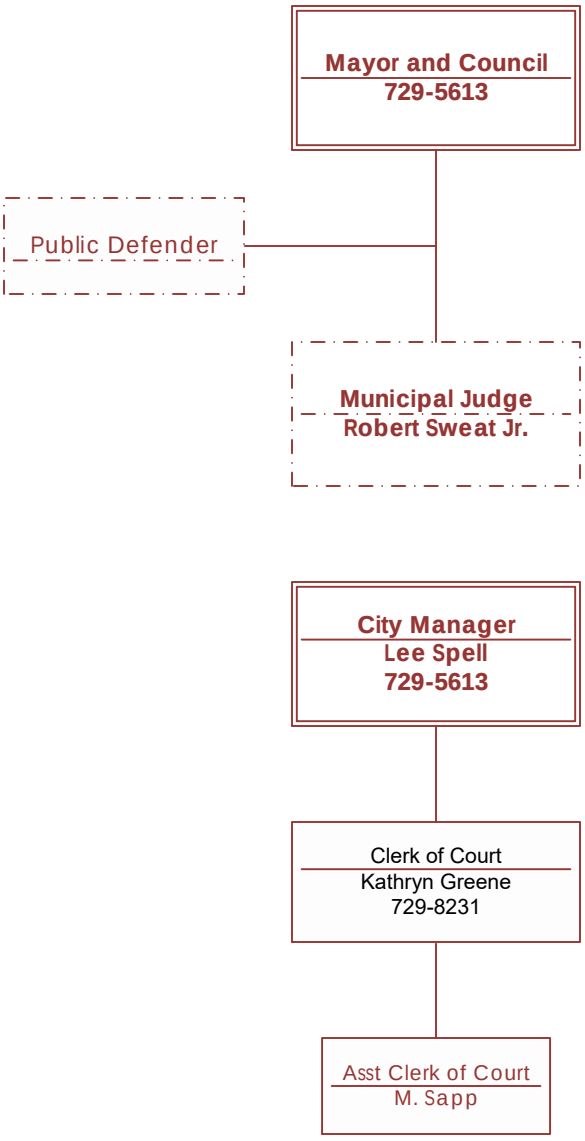
| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $145,146 | $139,956 | $156,359 |
| Purchased/Contracted Services | 10,183 | 19,400 | 20,750 |
| Supplies | 13,556 | 20,700 | 20,900 |
| Other Costs | 204,199 | 201,675 | 276,200 |
| **Subtotal** | 373,084 | 381,731 | 474,209 |
| **Capital Outlays** | - | - | - |
| **Total** | $373,084 | $381,731 | $474,209 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Clerk of Court | 1 | 1 | 1 |
| Assistant Clerk of Court | 1 | 1 | 1 |
| **FTE Positions** | **2** | **2** | **2** |

# Municipal Court





*Shop with a Cop*




*New Patrol Car*




*New Patrol SUV*

*Kingsland Police Department*

# Police Department

***Established 1942***

## *Vision Statement*

The officers of the Kingsland Police Department strive to be the most professional department in the State of Georgia.

## *Mission Statement*

It is the mission of the Kingsland Police Department to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to enhance public safety while working with the diverse communities to improve their quality of life. Our mandate is to do so with honor and integrity, while at all times conducting ourselves with the highest ethical standards to maintain public confidence.

To attain this, the institution enforces the rules and policies in a fair and impartial manner, recognizing both the statutory and judicial limitations of police authority and the constitutional rights of all persons. The institution shall strive to achieve and maintain the highest level of professionalism possible. Certification/Accreditation shall be one method by which to achieve its mission. The mission statement shall be distributed to each employee.

## *Core Values of the Kingsland Police Department*

The Core Values of the Kingsland Police Department are intended to guide and inspire us in all we say and do. Making sure that our values become part of our day-to-day work life is our mandate, and they help to ensure that our personal and professional behavior can be a model for all to follow. Our core values are listed below:

- **Service to Our Communities -** We are dedicated to enhancing public safety and reducing the fear and the incidence of crime. People in our communities are our most important customers. Our motto "To Protect and to Serve" is not just a slogan - it is our way of life. We will work in partnership with the people in our communities and do our best, within the law, to solve community problems that affect public safety. We value the great diversity of people in both our residential and business communities and serve all with equal dedication.

➔ **Reverence for the Law -** We have been given the honor and privilege of enforcing the law. We must always exercise integrity in the use of the power and authority that have been given to us by the people. Our personal and professional behavior should be a model for all to follow. We will obey and support the letter and spirit of the law.

➔ **Commitment to Leadership -** We believe the Kingsland Police Department should be a leader in law enforcement. We also believe that each individual needs to be a leader in his or her area of responsibility. Making sure that our values become part of our day-to-day work life is our mandate. We must each work to ensure that our co-workers, our professional colleagues, and our communities have the highest respect for the Kingsland Police Department.

➔ **Integrity in All We Say and Do -** Integrity is our standard. We are proud of our profession and will conduct ourselves in a manner that merits the respect of all people. We will demonstrate honest, ethical behavior in all our interactions. Our actions will match our words. We must have the courage to stand up for our beliefs and do what is right. Throughout the ranks, the Kingsland Police Department has a long history of integrity and freedom from corruption. Upholding this proud tradition is a challenge we must all continue to meet.

➔ **Respect for People -** Working with the Kingsland Police Department should be challenging and rewarding. Our people are our most important resource. We can best serve the many and varied needs of our communities by empowering our employees to fulfill their responsibilities with knowledge, authority, and appropriate discretion. We encourage our people to submit ideas, we listen to their suggestions, and we help them develop to their maximum potential. We believe in treating all people with respect and dignity. We show concern and empathy for the victims of crime and treat violators of the law with fairness and dignity. By demonstrating respect for others, we will earn respect for the Kingsland Police Department.

➔ **Quality Through Continuous Improvement -** We will strive to achieve the highest level of quality in all aspects of our work. We can never be satisfied with the "status quo." We must aim for continuous improvement in serving the people in our communities. We value innovation and support creativity. We realize that

constant change is a way of life in a dynamic city like Kingsland, and we dedicate ourselves to proactively seeking new and better ways to serve.

***Overview***

On behalf of the dedicated law enforcement professionals of the Kingsland Police Department, it is a pleasure to present you with our 2020 annual report. The officers in the police department have embraced the department's mission and will begin focusing on community policing initiatives.

The Kingsland Police Department consists of forty (40) sworn officers and two (2) civilian employees. The police department serves an estimated population of 17,497 people and a land area of over 42 square miles (Georgia-demographics.com). This rates Kingsland as the 62nd most populous city in the state and the 6th largest city by landmass in the state. Along with the standing population, the city has thousands of travelers that pass through the city while traveling on I-95. The city is also unique in that it located adjacent to a military installation that houses a nuclear arsenal and assists in making the city very diverse. Additionally, the geographic location of the city makes it very susceptible to severe weather and flooding.

Our division consists of:

- **Chief of Police**- Department Head and CEO of the Kingsland Police Department. The chief of police is the liaison between the executive branch, state prosecutors, and other criminal justice agencies.
- **Captain**- The Division Commanders are officers who hold the rank of Captain and are responsible for managing the day-to-day operations of the department's divisions. Additionally, the Investigations Division Commander has direct oversight over the certification manager and the public relations officer. The division commanders report directly to the chief of police.
- **Chief of Professional Standards**- Currently oversees the development of policy, conducts internal investigations, runs community programs, and assists in recruiting and testing of prospective employees, and background investigations.
- **Watch Commander**- The Watch Commander (lieutenant) will hold the rank of lieutenant. The watch commander is directly responsible for the officers under their command and the officers' actions or inactions.
- **Team Supervisor**- The team supervisors (sergeants) are working supervisors and share the workload of their subordinates in addition to providing direct supervision

to their subordinates. Team supervisors will be held accountable for the activities of employees under his/her immediate command.

- **TAC Officer**- The Terminal Agency Coordinator (TAC) serves as a liaison between the agency and State. The TAC assumes the responsibility of ensuring compliance with State and NCIC policies and regulations
- **Records Clerk**- The records clerks are responsible for providing answers to open records requests, secretarial, and clerical support to the Administrative Section.

**Division Functions and Staffing**

**Professional Standards**- Currently consists of the lieutenant, procurement agent, inspector, records clerk, and the Terminal Agency Coordinator (TAC) for the Georgia Crime Information Center.

**Investigation Division**- Currently consists of the lieutenant and four investigators.

**School Resource Section**- Currently consists of one sergeant and two officers.

**Patrol Division**- Currently consists of two lieutenants, four sergeants, twenty fulltime patrol officers, and five part-time patrol officers.



It is a great honor to be the police chief in Kingsland and I am extremely grateful for the men and women of the department and the support that it receives from the city council. The core values of service to our communities are reverence for the law, commitment to, leadership, integrity in all we say and do, respect for people, and quality through continuous improvement are the foundation of our success. I look forward to the department achieving greater things in the coming year.

**Police Goals and Objectives:**



**City-Wide Goal 5:** Advance the quality of life by maintaining and improving public facilities and equipment.

*Objective P-1:* Maintain police patrol response times to Priority One calls for service form dispatch to arrival time to four minutes and fifteen seconds, or less, annually.

*Objective P-2:* Enforcing the law and upholding justice.

**City-Wide Goal 2:** Ensure that all assigned personnel are utilizing varied tools to problem solve and perform efficiently while maintaining upmost safety protocols.

*Objective P-3:* Increase the number of cases investigated and solved.

*Objective P-4:* Having a low work related injury percentage and ensuring the safety of our officers.

**City-Wide Goal 3:** Purchase and maintain necessary equipment and vehicles

*Objective P-5:* Having more up to date vehicles and equipment so that our Officers can work more efficiently.

**City-Wide Goal 1:** Improve the quality of life in every neighborhood by protecting people and property.

*Objective P-6:* Enforcing the law through the use of citations.

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

| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| P-1 | # of Calls for Police Service | 57,558 | 30,378 | 35,000 |
| P-1 | Response time (Police) (In Minuets) | 4:00 | 5:07 | 4:30 |
| P-2 | # of Arrests | 556 | 509 | 600 |
| P-2 | Investigation Solve Ratio | 64% | 64% | 70% |
| P-2 | % of Arrests Made (Aggravated Assault Cases) | 80% | 75% | 80% |
| P-3 | # of DUI Arrests | 90 | 52 | 100 |
| P-3 | # of Alcohol Related Accidents | 15 | 13 | 20 |
| P-4 | # of Cases Investigated | 354 | 496 | 500 |
| P-4 | # of Cases Solved | 227 | 318 | 350 |
| P-4 | # of Aggravated Assaults Investigated | 12 | 3 | 10 |
| P-4 | Avg # of Investigations per Investigative Officer | 70 | 99 | 125 |
| P-5 | # of work related injuries | 2 | 7 | 5 |
| P-6 | # of Citations Issued | 3,645 | 3,470 | 7,500 |
| P-6 | # of City Ordinance Violation Citations Issued | 80 | 130 | 100 |
| P-6 | Avg # of Citations per Patrol Officer | 227 | 173.5 | 275 |

**Capital Outlay Overview**

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

- 3 new patrol vehicles..... $77,094
- 5 new patrol vehicles (SUVs)..... $166,500
- Installed equipment on vehicles.....$136,000
- 23 portable radios.....$14,950
- New server.....$5,000
- LIDAR.....$6,000

**Budget Summary**

This department had an overall increase of 8.65% or $284,505. Increases are in salaries to budget at full staff, two new positions for a traffic team, education and training, and a new rifle program for officers offset by a decrease in debt service. No merit raises are budgeted. Two new positions for traffic team were approved.

# Police Department

## Budget Summary

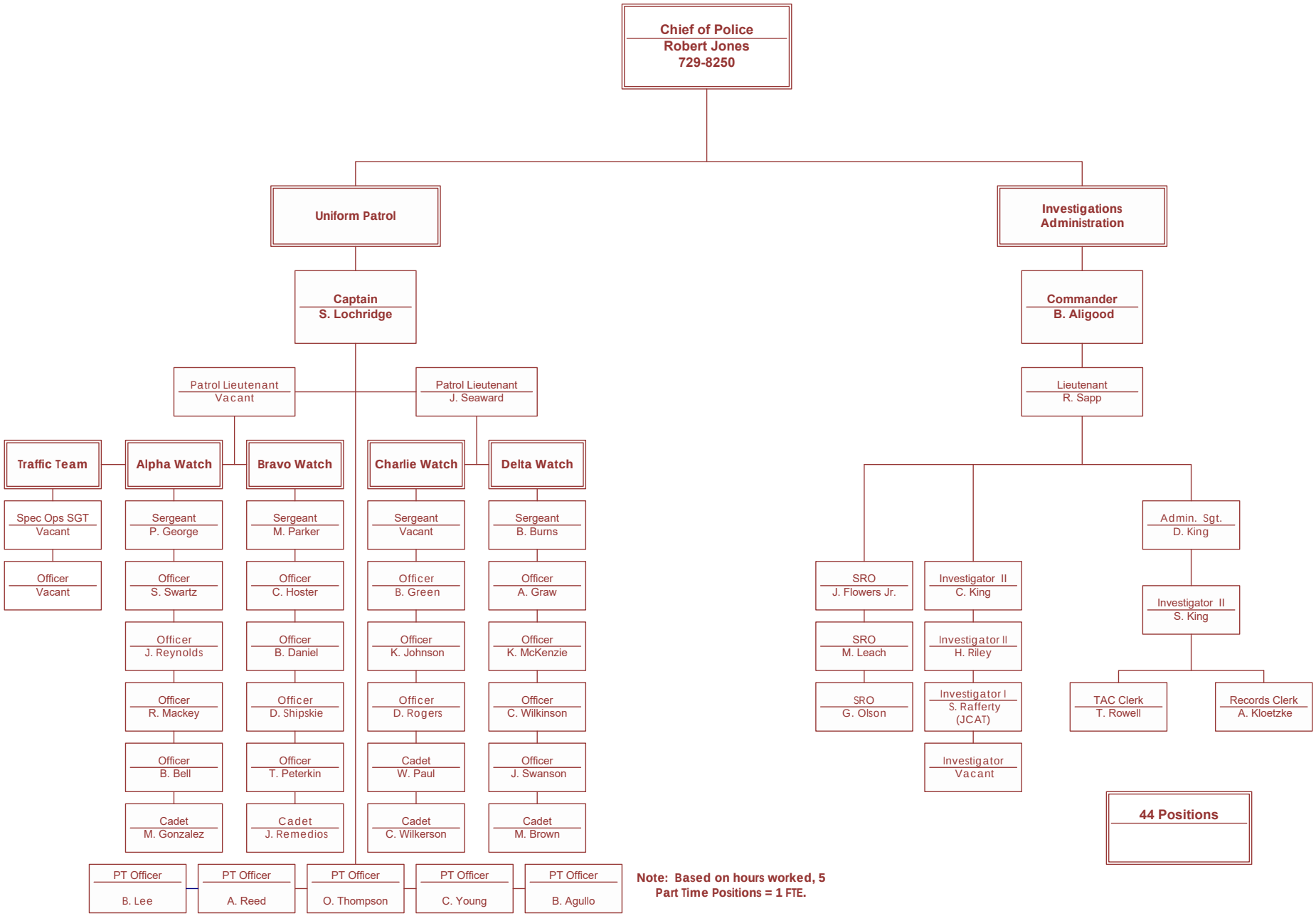
| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $2,061,012 | $2,401,552 | $2,555,557 |
| Purchased/Contracted Services | 209,710 | 253,027 | 326,836 |
| Supplies | 284,668 | 297,948 | 286,671 |
| Other Financing Uses | 104,272 | 72,612 | 0 |
| **Subtotal** | 2,659,662 | 3,025,139 | 3,169,064 |
| **Capital Outlays** | 183,952 | 264,964 | 405,544 |
| **Total** | $2,843,614 | $3,290,103 | $3,574,608 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Chief of Police | 1 | 1 | 1 |
| Assistant Chief of Police | 1 | - | - |
| Commander (Investigations/Administration) | - | 1 | 1 |
| Captain ( Uniform Patrol) | - | 1 | 1 |
| Lieutenant (Uniform Patrol) | 2 | 2 | 2 |
| Lieutenant (Administration) | 1 | 1 | 1 |
| Lieutenant (Investigations) | 1 | - | - |
| Criminal Investigator II | 3 | 3 | 3 |
| Criminal Investigator I | 1 | 2 | 2 |
| Sergeant (Administrative) | 1 | 1 | 1 |
| Sergeant (Uniform Patrol) | 3 | 4 | 4 |
| Sergeant (Spec Ops) | - | - | 1 |
| Evidence Custodian | 1 | - | - |
| School Resource Officer | 3 | 3 | 3 |
| Patrol Officer | 21 | 16 | 21 |
| Patrol Officer (Traffic Team) | - | - | 1 |
| Cadets | 1 | 5 | - |
| Records Clerk | 2 | 2 | 2 |
| **FTE Positions** | **42** | **42** | **44** |

# Police Department




**Note: Based on hours worked, 5 Part Time Positions = 1 FTE.**

# Fire Department

***Established 1942***

## 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 also provides training to the Public (e.g. CPR, Fire Prevention etc.) in various areas as part of the Community Risk Reduction program.




Kingsland Fire Rescue has served the City of Kingsland since the early 1940's. The Department has 25 career firefighters, 15 part-time firefighters and 10 support volunteer firefighters. This Department operates out of three modern, well-equipped fire houses, with an ISO Class of two. The overall responsibility for the fire department rests with the Fire Chief.

Kingsland Fire Rescue is a part of the functionally consolidated fire departments in our county. This functional consolidation allows for each of the three departments in Camden County to respond to calls from the closest firehouse. The result of this functional consolidation allows for more firefighters and equipment responding to these manpower intensive calls, (e.g. residential and commercial alarms and fires), and reduced response times which is a significant metric for determining ISO class.

Another major metric is the training of personnel. All personnel now are a minimum of National Professional Qualifications Firefighter Level II, whereas previously they were only required to be Level I. In addition, all of the officers in the department have met the required NPQ qualifications for their respective positions. As part of the functional consolidation each of the three departments continue to train together resulting in coordinated responses and firefighting tactics. There is an Intergovernmental Agreement (IGA) in place between the City of Kingsland and the Camden County Board

of Commissioners to share the Fire Chief. Our Fire Chief is the Chief of both Fire Departments which results in standardized training and operations between each department. The fire department continues to improve the training program and requirements for its personnel as we move forward with new training initiatives.

**Fire Department Goals and Objectives:**



**City-Wide Goal 1:** Improve the quality of life in every neighborhood by protecting people and property.

*Objective FD-1:* Maintain Fire Department Response time to be five minutes or less annually.

*Objective FD-2:* Providing programs and inspections to reduce the potential of having fire related casualties.

**City-Wide Goal 2:** Ensure that all assigned personnel are utilizing varied tools to problem solve and perform efficiently while maintaining upmost safety protocols.
*Objective FD-3:* Ensuring that our employees are being trained and field ready.

**City-Wide Goal 3:** Purchase and maintain necessary equipment and vehicles.

*Objective FD-4:* Having more up to date vehicles and equipment so that our Fire Fighters can work more efficiently.



| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| FD-1 | Total Fire Department Calls | 3,200 | 3,200 | 3,400 |
| FD-1 | Response Time (Fire) (in Minutes) | 4:58 | 4:56 | 4:56 |
| FD-2 | Fire Prevention Program | 100 | 50 | 100 |
| FD-2 | Fire Inspections | 400 | 500 | 500 |
| FD-2 | Pre Plans | 577 | 600 | 650 |
| FD-2 | Average # of Personnel Responding to Structure | 17 | 17 | 17 |
| FD-3 | Hours of Training per FT Employees | 240 | 240 | 240 |
| FD-3 | Hours of Training per PT Employees | 120 | 120 | 120 |
| FD-3 | Hours of Training per Volunteer | 120 | 120 | 120 |
| FD-3 | Training Efficiency | 100% | 100% | 100% |
| FD-3 | ISO Rating | 2 | 2 | 2 |
| FD-4 | New Hydrants Installed | 4 | 14 | 250 |
| FD-4 | Testing Fire Hydrants | 1,380 | 1,399 | 1,450 |
| FD-5 | Department Cost per Capita | $140.47 | $106.29 | $98.85 |

## Capital Outlay Overview

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

- Rescue tool set.....$30,000
- Battery powered fan..... $5,085
- Remodel Fire House 4 (phase I of II)...$100,000
- Ladder truck with equipment.....$1,000,000

*Note: Fire House remodel and ladder truck are funded by SPLOST VIII proceeds.*

## Budget Summary

This department has an overall decrease of 29.63% or $746,934. Decreases are in small equipment, uniforms, capital outlay, and debt service. No merit raises are budgeted.

# Fire Department

## Budget Summary

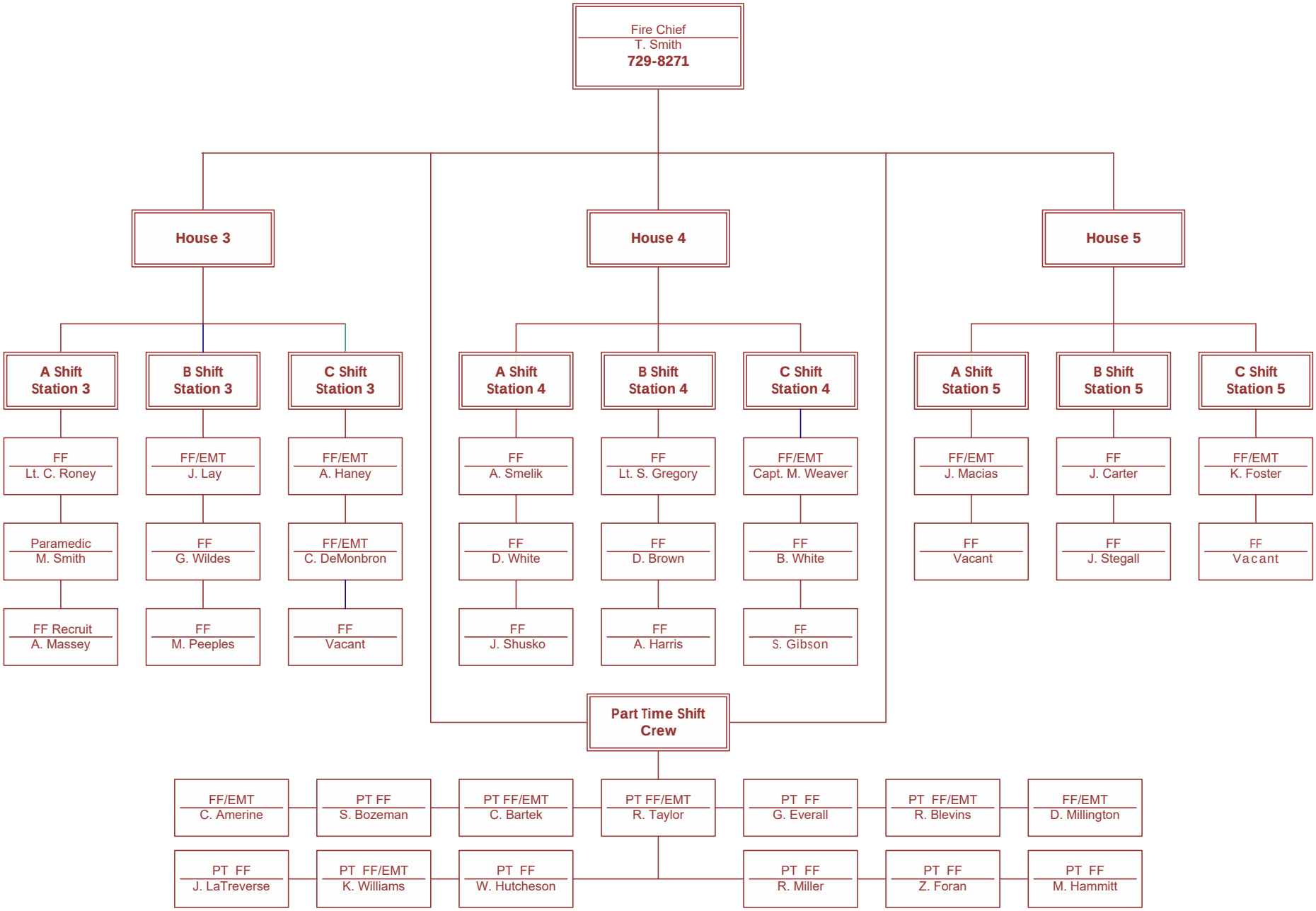
| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 1,486,893 | $ 1,514,650 | $ 1,426,357 |
| Purchased/Contracted Services | 156,817 | 156,197 | 163,359 |
| Supplies | 150,543 | 175,000 | 149,500 |
| Other Financing Uses | 417,757 | 8,673 | - |
| **Subtotal** | 2,212,010 | 1,854,520 | 1,739,216 |
| **Capital Outlays** | 245,744 | 666,715 | 35,085 |
| **Total** | $ 2,457,754 | $ 2,521,235 | $ 1,774,301 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Fire Chief | 1 | 1 | 1 |
| Captain | 2 | 1 | 1 |
| Lieutenant | 2 | 2 | 2 |
| Firefighter/Paramedic | 1.3 | 1 | 1 |
| Firefighter/EMT | 7 | 6.85 | 6.85 |
| Firefighter | 15.50 | 16.15 | 17.15 |
| Firefighter Recruit | - | 1.00 | - |
| Part Time Intern | 0.25 | - | - |
| **FTE Positions** | **29** | **29** | **29** |

# Fire Department




**Note: Budgeted, Part Time Positions equal 4 FTES.**







*Kingsland Fire Cyclone Pumper Truck being refurbished*

# 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**.**

## Public Works Goals and Objectives:

**City-Wide Goal 5:** Advance the quality of life by maintaining and improving public facilities and equipment.

*Objective PW-1:* Maintaining neat and clean roadways.

*Objective PW-*2: Repairing roadways for safer pedestrian travel.

**City-Wide Goal 3:** Purchase and maintain necessary equipment and vehicles.

| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| PW-1 | Public Road Mileage in City | 110.85 | 114.06 | 114.06 |
| PW-2 | # of Potholes Patched | 672 | 607 | 640 |
| PW-1 | Roadside Cleanup Major Roads-Miles | 1272 | 746.13 | 1,000 |
| PW-1 | Right-of-Way Mowing-Miles | 1272 | 746.13 | 1,000 |
| PW-1 | Ditches Cleared - Miles | 208.33 | 130.39 | 170 |
| PW-1 | Miles of Roadside Cleanup per Employee | 141.33 | 67.83 | 105 |
| PW-1 | Miles of Right-of-Ways Mowed per Employee | 141.33 | 67.83 | 105 |
| PW-1 | Miles of Ditches Cleared per Employee | 23.15 | 11.85 | 17.5 |
| PW-2 | Street Services Cost per Capita | $102.45 | $96.59 | $84.51 |

**Capital Outlay Overview**

For this budget year this department has the following capital outlay funded by SPLOST:

- Mini Excavator……..$35,000
- Dump Truck 16yd……..$120,000
- Traffic lights on Boone Ext……..$436,570
- LMIG resurfacing match……..$65,000
- Street sign project……..$12,500
- Drainage projects……..$100,000
- Road striping……..$25,000

**Budget Summary**

Overall decrease of 6.18% or $112,550. Decreases are in capital outlays being funded by SPLOST. No merit raises are budgeted.

# Public Works Department

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 1,065,051 | $ 1,103,934 | $ 1,104,068 |
| Purchased/Contracted Services | 84,614 | 93,850 | 89,064 |
| Supplies | 564,349 | 512,750 | 516,650 |
| Other Financing Uses | 46,305 | 39,798 | - |
| **Subtotal** | 1,760,319 | 1,750,332 | 1,709,782 |
| **Capital Outlays** | 192,333 | 72,000 | - |
| **Total** | $ 1,952,652 | $ 1,822,332 | $ 1,709,782 |

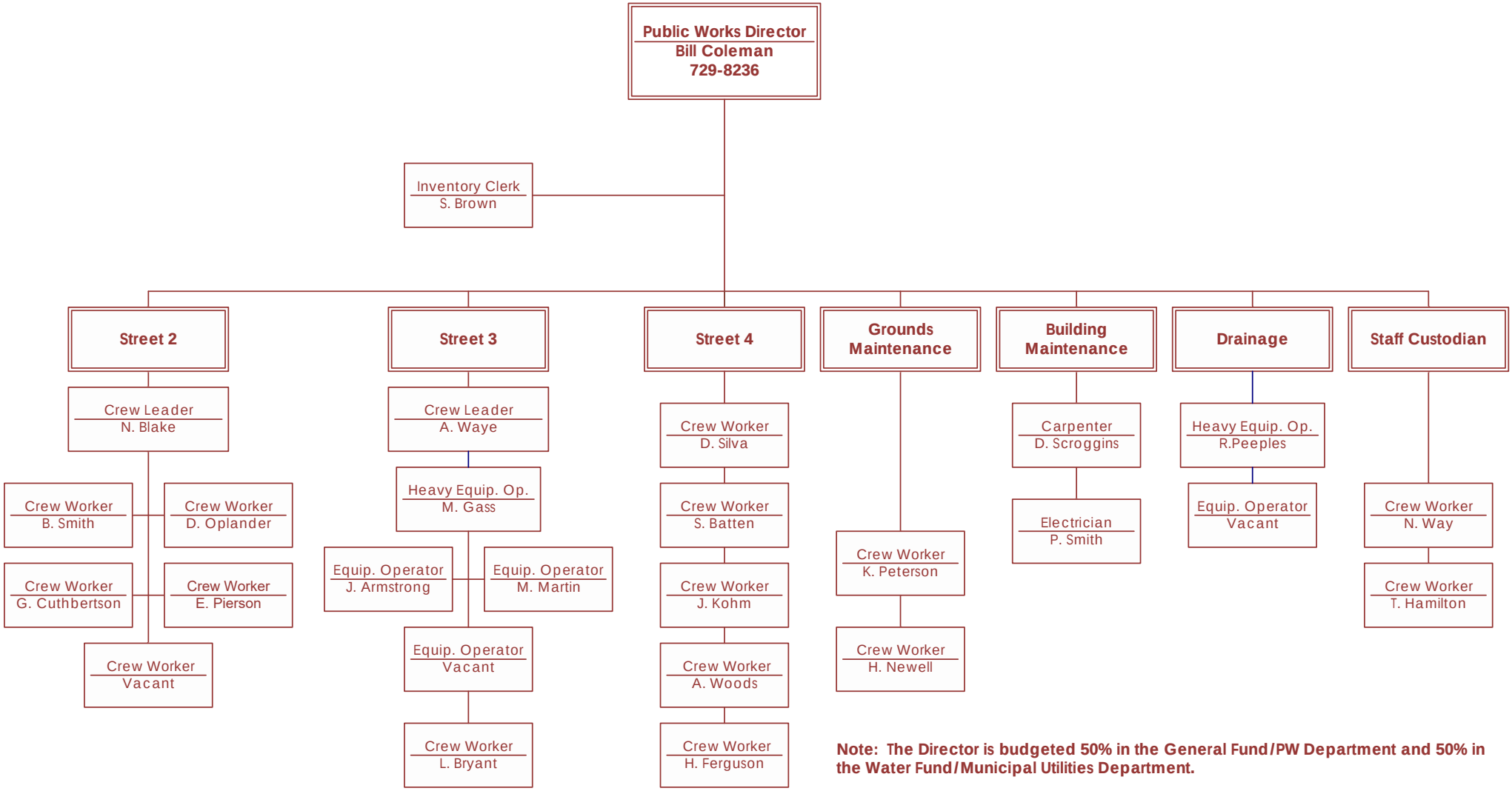
*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Director* | 0.5 | 0.5 | 0.5 |
| Dispatcher/Inventory Clerk | 1 | 1 | 1 |
| Crew Foreman | 1 | - | - |
| Crew Leader | 3 | 2 | 2 |
| Carpenter | - | 1 | 1 |
| Electrician | 1 | 1 | 1 |
| Drainage Heavy Equip. Op. | - | 1 | 1 |
| Drainage Equipment Operator | 2 | 1 | 1 |
| Heavy Equipment Operator | 2 | 1 | 1 |
| Equipment Operator | 1 | 3 | 3 |
| Crew Worker | 15 | 15 | 15 |
| **FTE Positions** | **26.5** | **26.5** | **26.5** |

*Note: The position indicated with an * 15 budgeted 50% in the GF/PW Department and 50% in the WF/Municipal Utilities Department.*

# Public Works




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

## Community Planning and Development Department
***Established 1985***

### *Mission Statement*

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

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

### Overview

The Planning and Development Department consists of several key divisions of the City of Kingsland 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.

The Business License Supervisor issues all business licenses for businesses operated in the City 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 also prepares agendas and prepares staff reports for 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, real estate agents, the Downtown Development Authority, and the Kingsland constituents. The Community Planning & Development Director also is assigned and participates on several committees such as the Census Complete Count Committee, and The Hazard Mitigation Committee, Emergency Management Team, and the County Addressing Committee. The Director is an is an important figure of these committees representing the City.

The building inspections division should exceed the 2019 building permit numbers. A moderate upturn started in 2015. The division has implemented numerous inspections to insure compliance with codes.

Code enforcement is performed by the Code Enforcement Officer. It is expected that 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 2015-16 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 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.

**Community Planning and Development Goals and Objectives:**

**City-Wide Goal 1:** Improve the quality of life in every neighborhood by protecting people and property**.**

*Objective CP-1:* Removing unsightly and unsafe vehicles and structures.

**City-Wide Goal 6:** Actively support business development and promote business retention.

*Objective CP-2:* Approve permits, Certificates, and licenses for businesses and construction.




*Objective CP*-3: Conduct inspections swiftly and timely.

**City-Wide Goal 7:** Advance and develop our downtown district to further develop a stronger community.

*Objective CP-4:* Issue special use permits for various downtown events.

**City Goal 16:** Ensure new developments provide safe environments and access to adequate water/ sewer capacities.

*Objective CP-5:* Approve valances, preliminary and final plats and lots, rezoning, and annexations.

| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| CP-1 | Condemned Houses/Mobile Homes | 4 | 6 | 5 |
| CP-1 | Junk Vehicles Towed | 2 | 1 | 2 |
| CP-2 | Building Permits Issued | 146 | 203 | 235 |
| CP-2 | Other Permits Issued | 122 | 151 | 170 |
| CP-2 | Home Office Applications Processed | 12 | 17 | 15 |
| CP-2 | New Business Licenses Issued | 100 | 90 | 90 |
| CP-2 | Total Dollar Amount of Licenses & Permits | $202,778 | $209,788 | $200,000 |
| CP-2 | Certificates of Occupancy Issued | 94 | 153 | 200 |
| CP-2 | Ratio of Business License Renewed & Issued to # of Business License Administrators | 1328:1 | 1420:1 | 1500:1 |
| CP-3 | Total Building Inspections Performed | 2,135 | 2,914 | 3,000 |
| CP-3 | % of Inspections Performed within 48 Hours | 98.7% | 98.3% | 98.5% |
| CP-3 | Ratio of Building Inspections to # of Inspectors | 2135:3 | 2914:3 | 3,000:3 |
| CP-4 | Special Use Permits Issued | 1 | 1 | 1 |
| CP-5 | Variances Approved | 5 | 7 | 7 |
| CP-5 | Preliminary Plats Approved | 7 | 3 | 5 |
| CP-5 | Lots | 271 | 100 | 200 |
| CP-5 | Final Plats Approved | 3 | 3 | 5 |
| CP-5 | Lots | 97 | 99 | 220 |
| CP-5 | Rezoning's Approved | 9 | 9 | 10 |
| CP-5 | Annexations Approved | 1 | 0 | 1 |
| CP-5 | Annexed Acreage | 5 | 0 | 0 |

## Capital Outlay Overview

For this budget year this department has no capital outlay.

## Budget Summary

Overall this department had a decrease of 6.03% or $33,944 in capital outlay offset by increases in repairs and maintenance. No merit raises are budgeted.

# Community Planning & Development Department

## Budget Summary

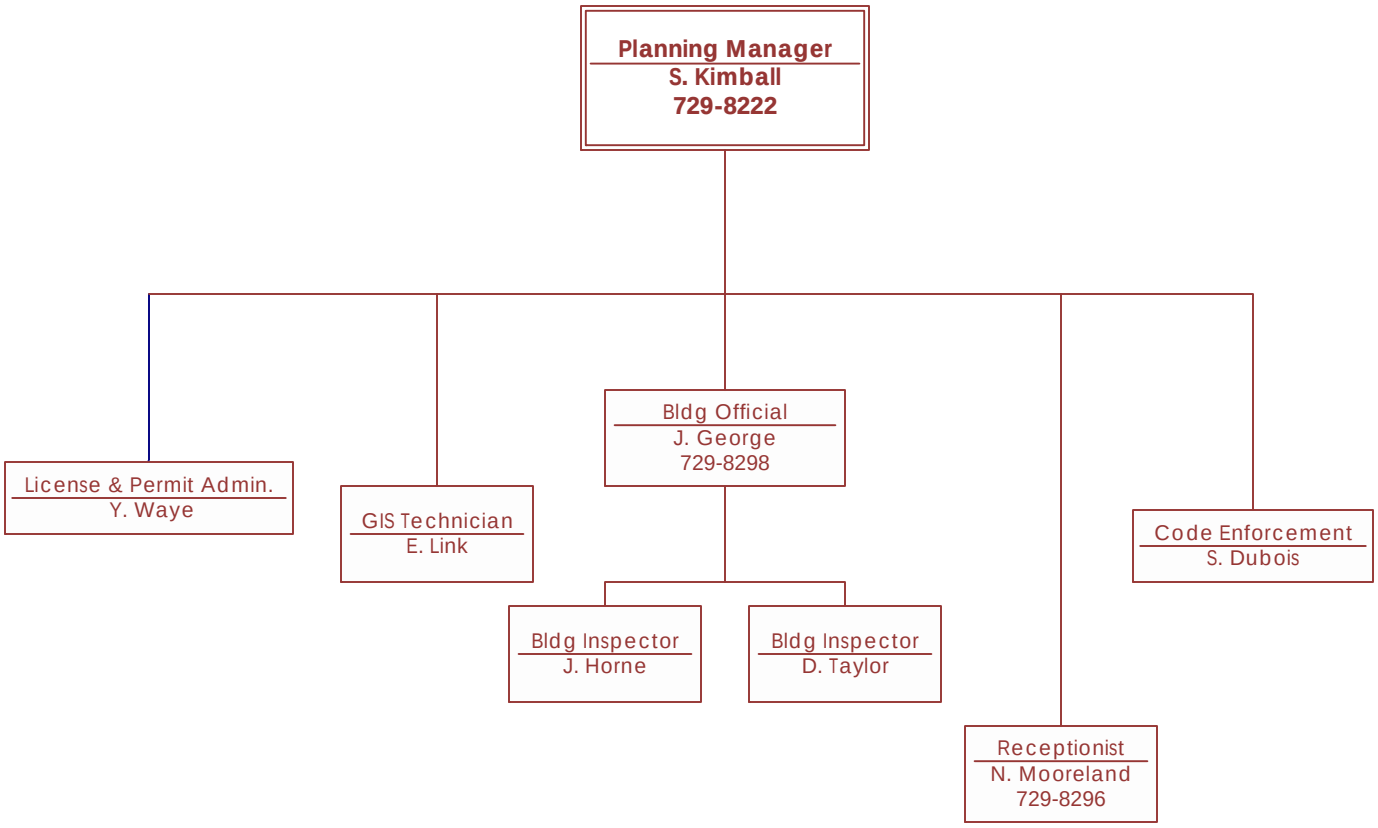
| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 397,554 | $ 449,112 | $ 446,774 |
| Purchased/Contracted Services | 38,263 | 47,381 | 60,964 |
| Supplies | 26,778 | 33,600 | 21,050 |
| **Subtotal** | 462,595 | 530,093 | 528,788 |
| **Capital Outlays** | 26,506 | 32,639 | - |
| **Total** | $ 489,101 | $ 562,732 | $ 528,788 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Planning Manager | 1 | 1 | 1 |
| Building Official | 1 | 1 | 1 |
| License & Permit Clerk | 1 | 1 | 1 |
| Building Inspector | 2 | 2 | 2 |
| Code Enforcement | 1 | 1 | 1 |
| GIS Technician | 1 | 1 | 1 |
| Clerk/Receptionist | 1 | 1 | 1 |
| **FTE Positions** | **8** | **8** | **8** |

# Community Planning & Development





*Pointe Grand, a 117-unit upscale apartment complex located on Kings Bay Road*

*One new apartment complex, Pointe Grand, opened in 2020 and three others broke ground. The Odyssey at Laurel Island (upscale 192-unit complex) and two subsidized complexes, Arbours at Kingsland (84 units) and Grove Park (80 units).*

# 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

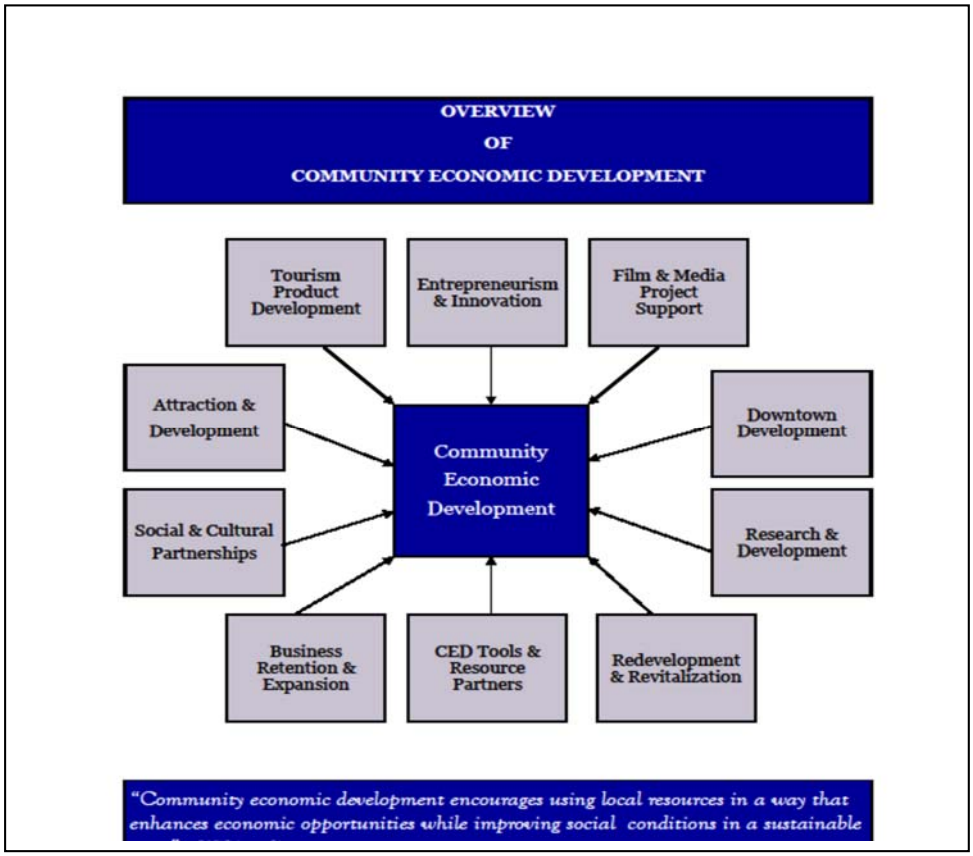
The Economic Development Department, created in fiscal year 2007, consisted of both Economic Development and Downtown Development Divisions. The County and Cities of Kingsland and Saint Mary's unified its economic development agencies under the County Joint Development Authority (JDA). This transition 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 the County ad valorem tax. 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 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 partner with the City of Kingsland and other public and private organizations to foster the historic preservation and economic revitalization of downtown Kingsland's Royal District.

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

**DDA Goals and Objectives:**

**City-Wide Goal 2:** Ensure that all assigned personnel are utilizing varied tools to problem solve and perform efficiently while maintaining upmost safety protocols.

*Objective DDA-1:* Ensuring that our employees/board members are being trained and field ready.

*Objective DDA-2:* Using volunteers to fundamentally help further the community growth with events within the downtown boundaries.

**City-Wide Goal 6:** Actively support downtown business development and promote business retention.

*Objective DDA-3*: Procuring an environment for business to thrive within our downtown district.

**City-Wide Goal 7:** Advance and develop our downtown district for further develop a stronger community.

*Objective DDA-4:* Creating new housing opportunities within the downtown district.

*Objective DDA-5:* Hosting improvement projects and events to better the quality of life for the citizens living in the city of Kingsland.

*Objective DDA-6:* Applying for façade grants to help restore our historic buildings in the downtown district.

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

| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| DDA-1 | Training Conferences Attended | 3 | 1 | 2 |
| DDA-1 | Training Hours Completed | 85 | 17 | 60 |
| DDA-2 | # of Volunteer Hours | 5,025 | 3,254 | 5,000 |
| DDA-2 | Value of Volunteer Hours | $129,545 | $83,888 | $128,900 |
| DDA-3 | New Businesses Opened in Downtown District | 8 | 7 | 7 |
| DDA-3 | Jobs Created in Downtown District | 18 | 7 | 7 |
| DDA-4 | # of Real Estate, Housing & New Construction Added in Downtown District | 0 | 4 | 2 |
| DDA-4 | Value of Real Estate, Housing & New Construction Sold in Downtown District | $280,000 | $833,000 | $300,000 |
| DDA-5 | Rehab & Public Improvement Projects in Downtown District | 3 | 5 | 4 |
| DDA-5 | Downtown Development Board/Committee Meetings Held | 11 | 10 | 11 |
| DDA-5 | # of Downtown Events | 21 | 14 | 21 |
| DDA-5 | Event Attendance | 30,000 | 20,650 | 30,000 |
| DDA-5 | Value of Rehab & Public Improvement Projects in Downtown District | $75,000 | $668,000 | $350,000 |
| DDA-6 | Façade Grants Awarded | 0 | 10 | 3 |
| DDA-6 | Façade Grant $$ Amount Awarded | $0 | 5,000 | 3,000 |

**Capital Outlay Overview**
For this budget year this department has no capital outlay requests.

**Budget Summary**
Overall decrease of 34.41% or $35,962 from last year's budget. Decreases are in Catfish Festival entertainment (reduced to one-time $5,000), lamp post banners, and Christmas decorations. No merit raises are budgeted.

# Economic Development

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 49,161 | $ 49,246 | $ 49,609 |
| Purchased/Contracted Services | 5,260 | 5,330 | 4,305 |
| Supplies | 21,686 | 49,920 | 14,620 |
| **Subtotal** | 76,107 | 104,496 | 68,534 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 76,107 | $ 104,496 | $ 68,534 |

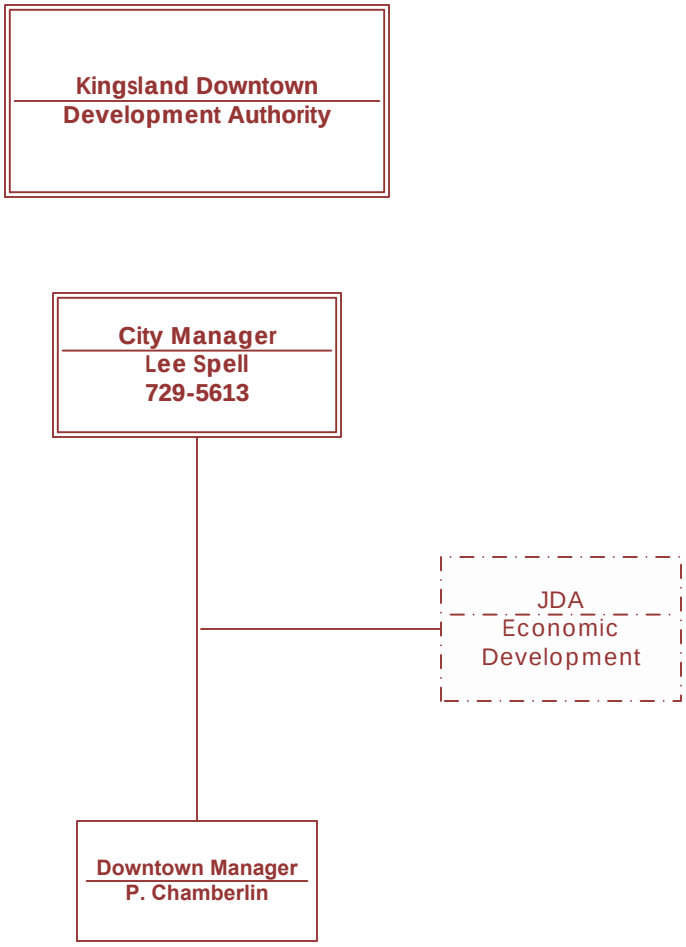
*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Downtown Manager | 1 | 1 | 1 |
| **FTE Positions** | **1** | **1** | **1** |

**FY 17/18, This position is a shared FTE (.25 for Economic Development Fund & .75 for Tourism Fund)*

# Economic Development




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

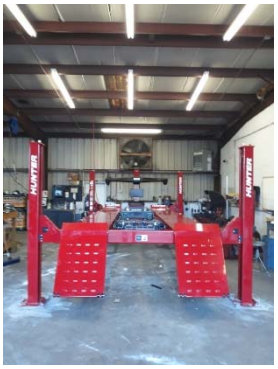
# Fleet Services Department

***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.

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## Fleet Services Goals and Objectives:

**City-Wide Goal 3:** Purchase and maintain necessary equipment and vehicles.

*Objective FS-1:* Perform and maintain necessary public safety equipment and vehicles.

*Objective FS-2:* Document any and all maintenance replacement, repairs, and the age of the vehicles.

| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| FS-1 | Full Service Preventive Maintenance Performed | 185 | 135 | 175 |
| FS-1 | Preventive Maintenance Performed on Heavy Equipment | 50 | 62 | 60 |
| FS-1 | % of Preventive Maintenance Performed on Schedule | 95% | 95% | 95% |
| FS-1 | Avg Time to Perform Maintenance on a Car (Minutes) | 60 | 60 | 60 |
| FS-2 | Vehicle Tires Replaced | 205 | 210 | 210 |
| FS-2 | Alignments Performed | 35 | 22 | 60 |
| FS-2 | Avg Age of Police Vehicles (Years) | 5 | 6 | 5 |
| FS-2 | Avg Age of Fire Vehicles (Years) | 15 | 14 | 15 |
| FS-2 | Cost of a Passenger Car Oil Change | $25 | $22 | $25 |
| FS-2 | Cost of Heavy Equipment Oil Change | $85 | $90 | $95 |

### Capital Outlay Overview

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

- Two-post lift……..$10,995

### Budget Summary

Overall decrease between both funds is $57,763 or 12.89% in capital outlays. No merit raises are budgeted. This department is shared 75% in the general fund and 25% in water/sewer fund.

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

# Fleet Services Department

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 208,765 | $ 216,361 | $ 231,333 |
| Purchased/Contracted Services | 18,052 | 23,139 | 23,928 |
| Supplies | 24,810 | 31,138 | 30,050 |
| **Subtotal** | 251,627 | 270,638 | 285,311 |
| **Capital Outlays** | 5,250 | 64,496 | 8,246 |
| **Total** | $ 256,877 | $ 335,134 | $ 293,557 |

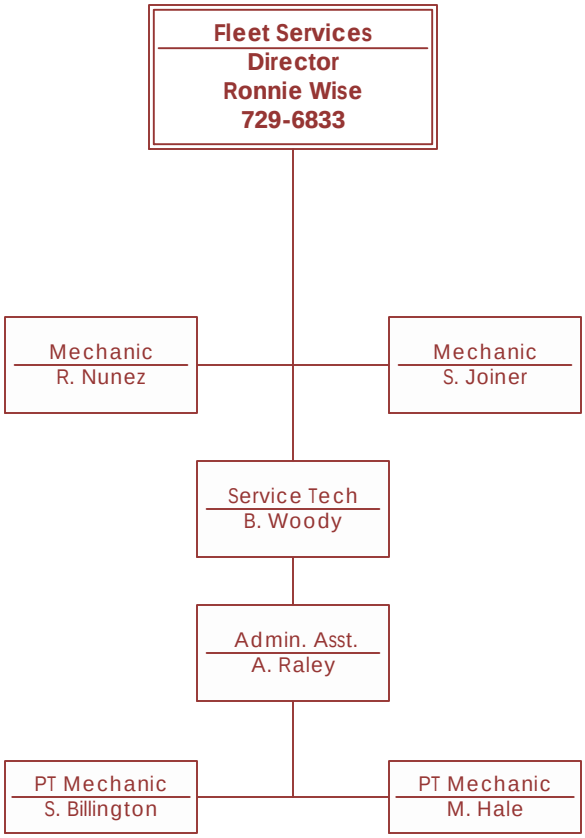
*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Fleet Services Director | 0.75 | 0.75 | 0.75 |
| Administrative Assistant | 0.38 | 0.38 | 0.38 |
| Mechanic | 2.25 | 2.25 | 2.25 |
| Service Technician | 0.75 | 0.75 | 0.75 |
| **FTE Positions** | **4.13** | **4.13** | **4.13** |

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

# Fleet Services




**Note: All positions are budgeted 75% in the General Fund/Fleet Department and 25% in the Water Fund/Fleet Department. The part time Administrative Asst. is budgeted at 50% General Fund/Administratiom, 37.5% General Fund/Fleet Department and 12.5% Water Fund/Fleet Department.**

# Convention & Visitors Bureau Fund

## Mission Statement

*The Kingsland Area Convention & Visitors Bureau (KCVB) Authority is a public 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 Welcome Center located at I-95 Exit 3 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:

- Grow visitation to the City of Kingsland and the Camden County area
- Increase visitor spending
- Extend length of visitor stays
- Encourage visitors to return more frequently

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.

**Convention and Visitors Goals and Objectives:**

**City-Wide Goal 8:** Ensuring that we provide adequate accommodations to every tourist that enters the city.

*Objective CV-1:* Keeping up-to-date with all hotels in the city.

**City-Wide Goal 9:** Present all of what Kingsland has to offer to increase overnight stays.

*Objective CV-2:* Ensuring our accommodations are publicized and accessible to the public.

*Objective CV-3:* Displaying the versatility of the city.



| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| CV-1 | Average Hotel Occupancy % | 56.96% | 47.91% | ** |
| CV-1 | Annual Rate of Hotel Occupancy % Change Over Previous Year | 3.94% | -13.07% | ** |
| CV-1 | Average Hotel Room Rate | $77.88 | $77.65 | ** |
| CV-1 | Average Room Rate % Change Over Previous Year | 6.94% | -.25% | ** |
| CV-1 | Room Demand % Change Over Previous Year | -1.56% | -17.15% | ** |
| CV-1 | Room Revenue % Change Over Previous Year | 5.27% | -13.27% | ** |
| CV-2 | Print Media Advertisements | 106 | 94 | 80 |
| CV-2 | Digital Marketing | 4,033 | 3,975 | 4,000 |
| CV-2 | Welcome Center Merchandise $ Sold | $5,321 | $2,791 | $1,700 |
| CV-2 | Annual # of Welcome Center Visitors | 35,213 | 16,324 | 15,000 |
| CV-2 | Website Annual Activity (Visits) | 496,422 | 69,043 | 100,000 |
| CV-2 | Visitor Information Requests | 49,603 | 14,606 | 50,000 |
| CV-3 | Dues and Memberships | 46 | 44 | 40 |
| CV-3 | Travel Shows and FAM Tours | 87 | 25 | 25 |
| CV-3 | Group Media Information Responses | 82 | 2 | 20 |
| CV-3 | Group Business (Attendee/Overnights) | 1779/754 | 13/26 | 200/400 |
| CV-3 | Industry Conferences & Staff Training | 112 | 88 | 88 |
| CV-1 | Hotel/Motel Tax Collection Increased Over Prior Year | 3.69% | -18.66% | ** |

***Only actual figures shown*

## Capital Outlay Overview

For this budget year this department had no capital outlay.

## Budget Summary

Revenues are based at 44% of estimated Hotel/motel tax revenues and merchandise sales. Revenues decreased by 29.54% or $283,924 due to a reduction in cash carry forward and the projected economic forecast for overnight hotel stays being adversely affected by COVID-19. No merit raises are budgeted.

# Convention & Visitors Bureau Fund

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Charges for Services | $ 4,751 | $ 3,000 | $ 1,500 |
| Intergovernmental | 19,928 | 13,707 | 10,800 |
| Miscellaneous | 582 | 500 | 200 |
| Other Financing Sources | 483,058 | 943,817 | 664,600 |
| **Total Revenues** | 508,319 | 961,024 | 677,100 |
| **Expenditures** | | | |
| Personal Services | 277,328 | 326,579 | 324,796 |
| Purchased/Contracted Services | 113,353 | 255,187 | 198,865 |
| Supplies | 23,633 | 44,800 | 36,100 |
| Other Costs | - | 303,458 | 117,339 |
| **Capital Outlays** | 37,800 | 31,000 | - |
| **Total Expenditures** | 452,114 | 961,024 | 677,100 |
| **Total Revenues Over (Under) Expenditures:** | $ 56,205 | $ - | $ - |
| Fund Balance at Beginning of Year | $ 547,614 | $ 603,819 | $ 603,819 * |
| Fund Balance at End of Year | $ 603,819 | $ 603,819 * | $ 603,819 * |
| **FTE Positions** | **5.5** | **6.31** | **6.37** |

** Estimated Non-GAAP Basis.*

# Convention & Visitors Bureau Fund

## Budget Summary
## By Department

| | FY 19/20 Total | Tourism | Welcome Center | County Tourism |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges for Services | $ 1,500 | | | |
| Miscellaneous | 200 | | | |
| Other Financing Sources | 664,600 | | | |
| **Total Revenues** | 677,100 | | | |
| **Expenditures** | | | | |
| Personal Services | 324,796 | 199,732 | 125,064 | - |
| Purchased/Contracted Services | 198,865 | 143,030 | 45,035 | 10,800 |
| Supplies | 36,100 | 13,000 | 23,100 | - |
| Other Costs | 117,339 | - | 117,339 | - |
| **Subtotal Expenditures** | 677,100 | 355,762 | 310,538 | 10,800 |
| **Capital Outlays** | - | - | - | - |
| **Total Expenses** | $ 677,100 | $ 355,762 | $ 310,538 | $ 10,800 |
| **Total Revenues Over (Under) Expenses:** | $ - | | | |
| % of Budget Total | 100.0% | 52.5% | 45.9% | 1.6% |
| **FTE Positions** | **6.4** | **3.0** | **3.4** | **0.0** |

# Tourism Department

*Established 1991*

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 188,750 | $ 204,148 | $ 199,732 |
| Purchased/Contracted Services | 66,800 | 189,530 | 143,030 |
| Supplies | 8,301 | 16,000 | 13,000 |
| **Subtotal** | 263,851 | 409,678 | 355,762 |
| **Capital Outlays** | 37,800 | 31,000 | - |
| **Total** | $ 301,651 | $ 440,678 | $ 355,762 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Executive Director | 1 | 1 | 1 |
| Assistant Director | 1 | 1 | 1 |
| Sales Manager | 0 | 1 | 1 |
| Tourism Services Coordinator* | 0.50 | 0.10 | 0 |
| **FTE Positions** | **3** | **3.10** | **3** |

**FY 17/18 & FY 18/19,This position is budgeted 50% in the Welcome Center Fund.*

# Welcome Center Department

*Established 2007*

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 88,578 | $ 122,431 | $ 125,064 |
| Purchased/Contracted Services | 26,625 | 52,100 | 45,035 |
| Supplies | 15,332 | 28,800 | 23,100 |
| Other Costs | - | 303,458 | 117,339 |
| **Subtotal** | 130,535 | 506,789 | 310,538 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 130,535 | $ 506,789 | $ 310,538 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Welcome Center Manager | 1 | 1 | 1 |
| Tourism Services Coordinator* | 0.50 | 0.90 | 1 |
| Visitor Info Specialist | 1.50 | 1.25 | 1.25 |
| Computer Support | 0 | 0.06 | 0.12 |
| **FTE Positions** | **3** | **3.21** | **3.37** |

# County Tourism Department

*Established 2007*

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Purchased/Contracted Services | $ 19,928 | $ 13,557 | $ 10,800 |
| **Subtotal** | 19,928 | 13,557 | 10,800 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 19,928 | $ 13,557 | $ 10,800 |

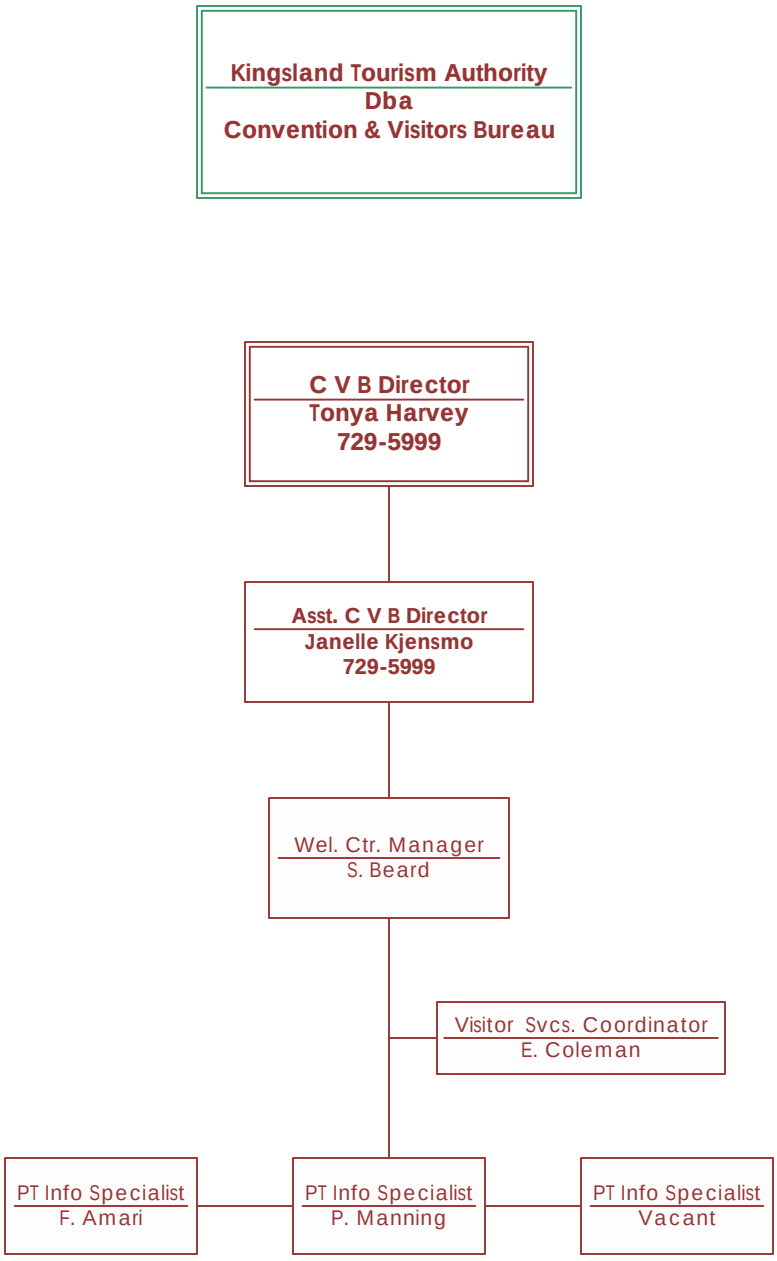
*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position*** | | | |
| Welcome Center Manager | - | - | - |
| Services Coordinator | - | - | - |
| Visitor Info Specialist | - | - | - |
| **FTE Positions** | **-** | **-** | **-** |

**These positions are budgeted in the tourism and welcome center departments.*

# Convention & Visitors Bureau




*Note: Additional 11.6% is budgeted for Computer Support Position.*







*Kingsland Welcome Center at Exit 3 constructed in 2007. The Welcome Center houses the Kingsland Convention and Visitors' Bureau downstairs and the Kingsland Regional Police Training Center upstairs.*

# 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.

*CDBG-DR Grant Fund* – This grant fund will be used to account for the community development block grant award related to disaster recovery from Hurricane Irma.

*TAP Grant Fund* – This grant fund will be used to account for the Transportation Alternatives Program grant award for the Boone Street Pedestrian and Bicycle Improvement project.

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

*Georgia Gateway Community Improvement District Fund* – The CID Fund is used to account for the component unit whose purpose is to account for the activities of the CID district through a special tax.

*Tax Allocation District #1 Fund* - The TAD Fund is used to account for incremental tax generated in the Kingsland TAD district #1 for uses as outlined in the Redevelopment Powers in accordance with O.C.G.A. 36-44.

*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 & VIII are depicted in their own individual funds 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.

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# Confiscated Assets

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Fines and Forfeitures | $ - | $ 42,000 | $ 70,000 |
| Investment Income | 27 | 25 | 20 |
| **Total Revenues** | 27 | 42,025 | 70,020 |
| **Expenditures** | | | |
| Supplies | - | 42,025 | 70,020 |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | - | 42,025 | 70,020 |
| **Total Revenues Over (Under) Expenditures:** | $ 27 | $ - | $ - |
| Fund Balance at Beginning of Year | $ 21,684 | $ 21,711 | $ 21,711 * |
| Fund Balance at End of Year | $ 21,711 | $ 21,711 * | $ 21,711 * |

**Estimated Non-GAAP Basis*

# CDBG Grant Fund

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Intergovernmental | $ - | $ 300,000 | $ 327,640 |
| **Total Revenues** | - | 300,000 | 327,640 |
| **Expenditures** | | | |
| Purchased/Contracted Services | - | 294,000 | 314,640 |
| Supplies | - | 6,000 | 13,000 |
| **Capital Outlays** | | | |
| **Total Expenditures** | - | 300,000 | 327,640 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

**Estimated Non-GAAP Basis*

# TAP Grant Fund

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Intergovernmental | $ - | $ - | $ 625,000 |
| **Total Revenues** | - | - | 625,000 |
| **Expenditures** | | | |
| Purchased/Contracted Services | - | - | 625,000 |
| **Capital Outlays** | | | |
| **Total Expenditures** | - | - | 625,000 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

**Estimated Non-GAAP Basis*

# Multiple Grant Fund

Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Other Income | $ - | $ 13,445 | $ - |
| Intergovernmental | 380,030 | 275,663 | 266,932 |
| Other Financing Sources | 8,332 | - | 10,000 |
| **Total Revenues** | 388,362 | 289,108 | 276,932 |
| **Expenditures** | | | |
| Supplies | 104,242 | 68,476 | 45,000 |
| Purchased/Contracted Services | 295 | - | - |
| Other Financing Uses | 208,703 | - | - |
| **Capital Outlays** | 43,377 | 220,632 | 231,932 |
| **Total Expenditures** | 356,617 | 289,108 | 276,932 |
| **Total Revenues Over (Under) Expenditures:** | $ 31,745 | $ - | $ - |
| Fund Balance at Beginning of Year | $ (31,722) | $ 23 | $ 23 * |
| Fund Balance at End of Year | $ 23 | $ 23 * | $ 23 * |

**Estimated Non-GAAP Basis*

# Georgia Gateway CID

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Taxes | $ 11,716 | $ 10,802 | $ 1,080 |
| Other Financing Sources | | - | - |
| **Total Revenues** | 11,716 | 10,802 | 1,080 |
| **Expenditures** | | | |
| Purchased/Contracted Services | - | 10,802 | 1,080 |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | - | 10,802 | 1,080 |
| **Total Revenues Over (Under) Expenditures:** | $ 11,716 | $ - | $ - |
| Fund Balance at Beginning of Year | $ 1,187 | $ 12,903 | $ 12,903 * |
| Fund Balance at End of Year | $ 12,903 | $ 12,903 * | $ 12,903 * |

**Estimated Non-GAAP Basis*

# Tax Allocation District #1

Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Taxes | $ 1,355 | $ 1,331 | $ 1,331 |
| **Total Revenues** | 1,355 | 1,331 | 1,331 |
| **Expenditures** | | | |
| **Capital Outlays** | - | 1,331 | 1,331 |
| **Total Expenditures** | - | 1,331 | 1,331 |
| **Total Revenues Over (Under) Expenditures:** | $ 1,355 | $ - | $ - |
| Fund Balance at Beginning of Year | $ 2,001 | $ 3,356 | $ 3,356 * |
| Fund Balance at End of Year | $ 3,356 | $ 3,356 * | $ 3,356 * |

**Estimated Non-GAAP Basis*

# Hotel/Motel Tax Fund

Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Revenue from Taxes | $ 1,097,859 | $ 772,727 | $ 715,000 |
| **Total Revenues** | 1,097,859 | 772,727 | 715,000 |
| **Expenditures** | | | |
| Other Financing Uses | 1,097,859 | 772,727 | 715,000 |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | 1,097,859 | 772,727 | 715,000 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ - | $ - | $ - * |
| Fund Balance at End of Year | $ - | $ - * | $ - * |

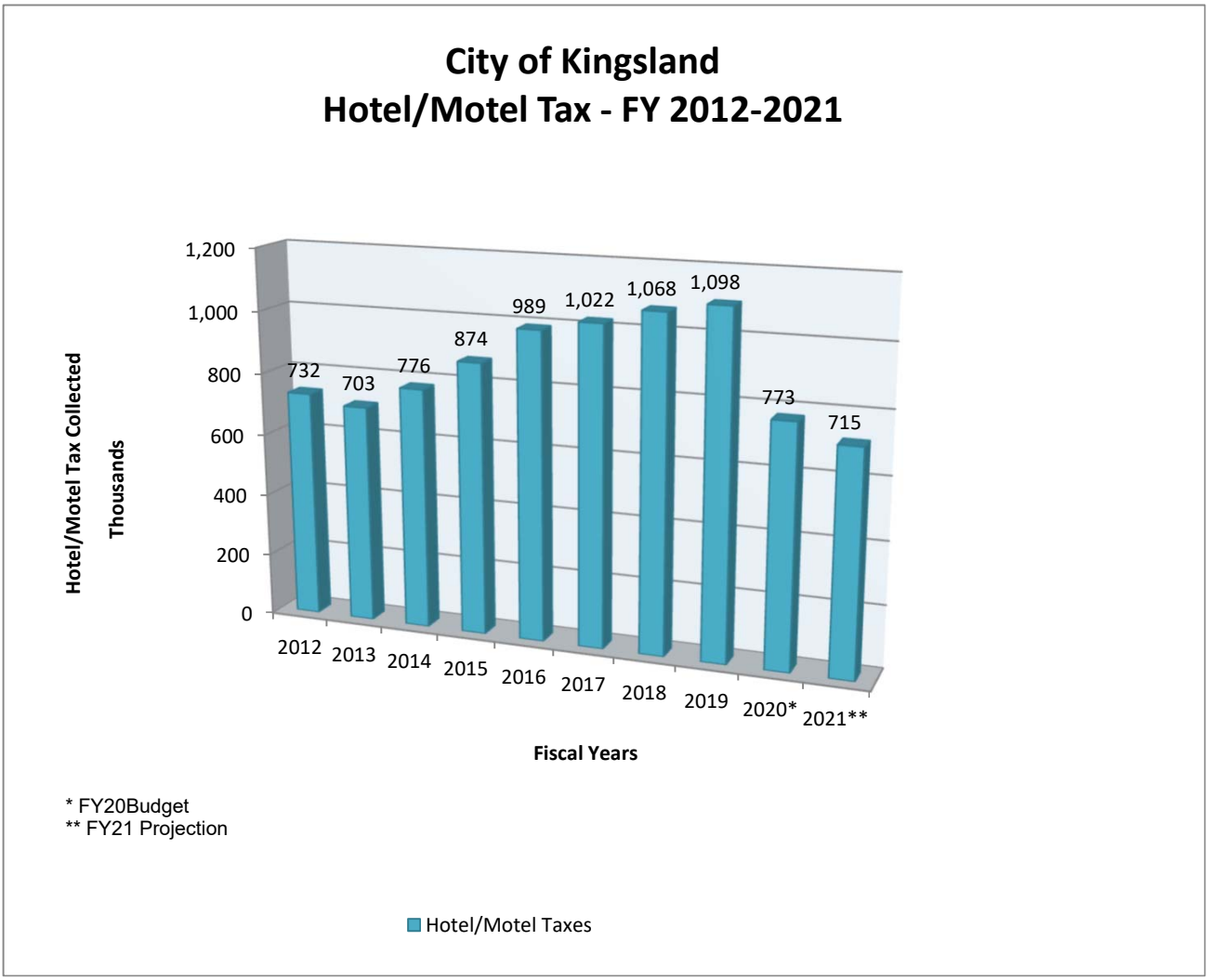
**Estimated Non-GAAP Basis*

# 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 28 lodging establishments with most of them being major chains. Wwe maintain a favorable income being located right off of I-95 just before the Florida state line.



# Downtown Development Authority Fund

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Licenses and Permits | $ 21,126 | $ 23,600 | $ 22,000 |
| Charges for Services | 110 | - | - |
| Investment Income | 47 | 30 | 30 |
| Miscellaneous | - | 1,000 | 500 |
| Other Financing Sources | - | 35,183 | 25,000 |
| **Total Revenues** | 21,283 | 59,813 | 47,530 |
| **Expenditures** | | | |
| Purchased/Contracted Services | 13,095 | 15,350 | 15,350 |
| Supplies | 13,689 | 13,500 | 13,500 |
| Other Financing Uses | - | - | - |
| **Subtotal** | 26,784 | 28,850 | 28,850 |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | 26,784 | 28,850 | 28,850 |
| **Total Revenues Over (Under) Expenditures:** | $ (5,501) | $ 30,963 | $ 18,680 |
| Fund Balance at Beginning of Year | $ 35,701 | $ 30,200 | $ 61,163 * |
| Fund Balance at End of Year | $ 30,200 | $ 61,163 * | $ 79,843 * |

**Estimated Non-GAAP Basis*

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

# Kingsland Development Authority Fund

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Miscellaneous | $ 23,594 | $ 31,274 | $ 31,274 |
| Other Financing Sources | 677,707 | - | - |
| **Total Revenues** | 701,301 | 31,274 | 31,274 |
| **Expenditures** | | | |
| Other Costs | 23,594 | 31,274 | 31,274 |
| Other Financing Uses | 677,707 | - | - |
| **Subtotal** | 701,301 | 31,274 | 31,274 |
| **Capital Outlays** | - | - | - |
| **Total Expenditures** | 701,301 | 31,274 | 31,274 |
| **Total Revenues Over (Under) Expenditures:** | $ - | $ - | $ - |
| Fund Balance at Beginning of Year | $ 695 | $ 695 | $ 695 * |
| Fund Balance at End of Year | $ 695 | $ 695 * | $ 695 * |

**Estimated Non-GAAP Basis*

# SPLOST VII & VIII Funds

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Intergovernmental | $ 2,498,878 | $ 1,404,000 | $ 1,425,000 |
| Investment Income | 1,494 | 1,500 | 270 |
| Other Financing Sources | 208,703 | 3,871,749 | 1,498,800 |
| **Total Revenues** | 2,709,075 | 5,277,249 | 2,924,070 |
| **Expenditures** | | | |
| Purchased/Contracted Services | 248,835 | 171,848 | - |
| Other Financing Uses | - | - | - |
| Capital Outlays | 1,437,553 | 5,105,401 | 2,924,070 |
| **Total Expenditures** | 1,686,388 | 5,277,249 | 2,924,070 |
| **Total Revenues Over (Under) Expenditures:** | $ 1,022,687 | $ - | $ - |
| Fund Balance at Beginning of Year | $ 3,013,066 | $ 4,035,753 | $ 4,035,753 * |
| Fund Balance at End of Year | $ 4,035,753 | $ 4,035,753 * | $ 4,035,753 * |

**Estimated Non-GAAP Basis*

# Debt Service Fund

Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Other Financing Sources | $ 1,237,709 | $ 121,082 | $ - |
| **Total Revenues** | 1,237,709 | 121,082 | - |
| **Expenditures** | | | |
| Debt Service | 1,237,709 | 121,082 | - |
| **Total Expenditures** | 1,237,709 | 121,082 | - |
| **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 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Revenues** | | | |
| Other Financing Sources | $ 186,636 | $ 156,000 | $ 156,000 |
| **Total Revenues** | 186,636 | 156,000 | 156,000 |
| **Expenditures** | | | |
| Other Costs | - | - | - |
| Debt Service | 146,000 | 156,000 | 156,000 |
| **Total Expenditures** | 146,000 | 156,000 | 156,000 |
| **Total Revenues Over (Under) Expenditures:** | $ 40,636 | $ - | $ - |
| Fund Balance at Beginning of Year | $ 153,393 | $ 194,029 | $ 194,029 * |
| Fund Balance at End of Year | $ 194,029 | $ 194,029 * | $ 194,029 * |

**Estimated Non-GAAP Basis*



*New Deep Well at Water Plant #2*

# 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 60% in the general fund and 40% 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 60% in the general fund and 40% 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.

**Water/Sewer Administration Goals and Objectives:**

**City-Wide Goal 10**: Keep up to date on all utility works and keep track of all funds coming in and out.

*Objective WA-1:* Keeping track of all water utility works that happen within the city.

*Objective WA-2:* Keeping track of bill payments from the citizens of the city.



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

| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| WA-1 | Work Orders Completed | 4,610 | 3,878 | 4,250 |
| WA-1 | % of Utility Adjustments Made as to Total # of Accounts | .70% | .73% | .75% |
| WA-1 | Annual # of Utility Rereads | 370 | 219 | 230 |
| WA-1 | Monthly Meter Reads per Reader | 2,628 | 2,646 | 2,640 |
| WA-1 | % of Accounts Restored to Good Standing After Being Disconnected for Non-Payment | 89% | 88% | 89% |
| WA-2 | Utility Bills Mailed in September | 7,815 | 8,229 | 8,025 |
| WA-2 | Accounts Disconnected for Non-Payment | 2,150 | 1,787 | 1,825 |
| WA-2 | Accounts Sent to Collection Agency | 262 | 251 | 270 |
| WA-2 | Utility Bills Generated | 94,632 | 95,272 | 94,950 |

**Capital Outlay Overview**

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

- Operations
  - Vac-con Sewer Truck.....$380,000
  - Avanti System.....$ 7,000
  - Clearwell rehab (WTP II).....$ 10,000
  - 3 Pick-up trucks .....$77,500
  - Lift Station rehabs.....$415,000
  - Various small equipment.....$172,500
  - Complete WWTP renovations.....$2,000,000
  - Pipe lining for manholes.....$20,000
  - Manholes.....$40,000
  - Utility relocates.....$160,000 (SPLOST)
  - Elevated Water Tank, phase I.....$200,000 (SPLOST)

**Revenue Summary**

There is a 31.90% or $4,081,030 decrease in revenues due to reduction in GEFA loan proceeds for drinking water and clean water projects and projected economic forecast as a result of COVID-19. Contingency is at $368,667. This budget does not reflect a

rate increase in user fees at this time.

**Expense Summary**

There is an overall $4,093,896 or 32.92% decrease in the water and sewer fund. Decrease is related to GEFA capital outlay projects being completed. No new positions were approved in this fund and merit increases are budgeted.

Administration department includes an 8.19% or $37,233 increase in liability insurance and online credit card processing fees.

IT department budget reflects an increase between both funds in the amount of $13,091 or 4.48% for capital outlay requests. No merit raises are budgeted. This department is shared 60% in the general fund and 40% in water/sewer fund.

Finance department overall has a decrease between both funds is $35,051 or 7.12% for reducing one position and realigning duties. No merit raises are budgeted. This department is shared 60% in the general fund and 40% in water/sewer fund.

Fleet department had an overall decrease between both funds is $57,763 or 12.89% in capital outlays. No merit raises are budgeted. This department is shared 75% in the general fund and 25% in water/sewer fund.

Operations department reflects a decrease of 35.53% or $4,103,917. Decreases are in drinking water and clean water projects funded by GEFA with paying off debt immediately after project completion. Of the $8.3M budget, $1.1M is reserved for bond debt service.

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

# Water & Sewer Fund

Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 | |
|---|---|---|---|---|
| **Revenues** | | | | |
| Water Charges | $ 2,834,222 | $ 2,800,000 | $ 2,755,000 | |
| Sewerage Charges | 2,264,878 | 2,250,000 | 2,185,000 | |
| Transfer Fees | 4,020 | 4,000 | 3,500 | |
| Reconnection Fees | 66,408 | 41,500 | 50,000 | |
| Waste Water Tap Fees | 577,365 | 500,000 | 500,000 | |
| Expansion Tap Fees | 14,144 | 10,000 | 10,000 | |
| Septic Tank Disposal Fees | 19,159 | 18,000 | 20,000 | |
| Capital Recovery Fees | 1,031,302 | 1,000,000 | 1,000,000 | |
| Bad Check Fees | 2,700 | 2,000 | 2,000 | |
| Penalties | 84,396 | 55,000 | 80,000 | |
| Intergovernmental | 193,499 | - | - | |
| Investment Income | 77,345 | 55,000 | 50,000 | |
| Contribution & Donations | 267,317 | - | - | |
| Miscellaneous | 58,998 | 56,030 | 55,000 | |
| Other Financing Sources | 9,739 | 6,000,000 | 2,000,000 | |
| **Total Revenues** | 7,505,492 | 12,791,530 | 8,710,500 | |
| **Expenses** | | | | |
| Personal Services | 1,453,018 | 1,691,818 | 1,692,506 | |
| Purchased/Contracted Services | 780,591 | 1,266,458 | 941,555 | |
| Supplies | 840,604 | 814,698 | 819,920 | |
| Other Costs | 200,000 | 200,000 | 200,000 | |
| Debt Service | 104,422 | 1,614,256 | 1,553,573 | |
| Depreciation and Amortization | 1,613,025 | - | - | |
| Other Financing Uses | 76,538 | - | - | |
| **Subtotal Expenses** | 5,068,198 | 5,587,230 | 5,207,554 | |
| **Capital Outlays** | - | 6,848,499 | 3,134,279 | |
| **Total Expenses** | 5,068,198 | 12,435,729 | 8,341,833 | |
| **Total Revenues Over (Under) Expenses:** | $ 2,437,294 | $ 355,801 | $ 368,667 | |
| Retained Earnings at Beginning of Year | $ 30,719,351 | $ 33,156,645 | $ 33,512,446 | * |
| Retained Earnings at End of Year | $ 33,156,645 | $ 33,512,446 | * $ 33,881,113 | * |
| **FTE Positions** | **31.02** | **34.54** | **34.42** | |

**Estimated Non-GAAP Basis*

## Water & Sewer Fund

Budget Summary
By Department

| | FY20/21 Total | Administration | Information Technology | Finance | Fleet | Operations |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| Water Charges | $ 2,755,000 | | | | | |
| Sewerage Charges | 2,185,000 | | | | | |
| Transfer Fees | 3,500 | | | | | |
| Reconnection Fees | 50,000 | | | | | |
| Waste Water Tap Fees | 500,000 | | | | | |
| Expansion Tap Fees | 10,000 | | | | | |
| Septic Tank Disposal Fees | 20,000 | | | | | |
| Capital Recovery Fees | 1,000,000 | | | | | |
| Bad Check Fees | 2,000 | | | | | |
| Penalties | 80,000 | | | | | |
| Investment Income | 50,000 | | | | | |
| Other Income | 55,000 | | | | | |
| Other Financing Sources | 2,000,000 | | | | | |
| **Total Revenues** | 8,710,500 | | | | | |
| **Expenses** | | | | | | |
| Personal Services | 1,692,506 | 132,534 | 73,336 | 167,064 | 75,526 | 1,244,046 |
| Purchased/Contracted Services | 941,555 | 125,485 | 32,890 | 9,170 | 7,618 | 766,392 |
| Supplies | 819,920 | 33,700 | 5,600 | 9,270 | 10,850 | 760,500 |
| Other Costs | 200,000 | 200,000 | - | - | - | - |
| Debt Service | 1,553,573 | - | - | - | - | 1,553,573 |
| **Subtotal Expenses** | 5,207,554 | 491,719 | 111,826 | 185,504 | 93,994 | 4,324,511 |
| **Capital Outlays** | 3,134,279 | - | 9,530 | - | 2,749 | 3,122,000 |
| **Total Expenses** | $ 8,341,833 | $ 491,719 | $ 121,356 | $ 185,504 | $ 96,743 | $ 7,446,511 |
| **Total Revenues Over (Under) Expenses:** | $ 368,667 | | | | | |
| % of Budget Total | 100.0% | 5.9% | 1.5% | 2.2% | 1.2% | 89.3% |
| **FTE Positions** | **34.4** | **3.2** | **1.2** | **3.2** | **1.4** | **25.5** |

# Administration Department

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 126,509 | $ 132,416 | $ 132,534 |
| Purchased/Contracted Services | 99,849 | 102,745 | 125,485 |
| Supplies | 30,063 | 19,325 | 33,700 |
| Other Costs | 200,000 | 200,000 | 200,000 |
| Other Financing Uses | 8,230 | - | - |
| **Subtotal** | 464,651 | 454,486 | 491,719 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 464,651 | $ 454,486 | $ 491,719 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| City Manager* | 0.2 | 0.2 | 0.2 |
| Meter Technician | 3 | 2.75 | 3 |
| **FTE Positions** | **2.7** | **2.95** | **3.2** |

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

# Information Technology Department

*Established 2006*

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 16,916 | $ 73,014 | $ 73,336 |
| Purchased/Contracted Services | 14,012 | 37,780 | 32,890 |
| Supplies | 580 | 5,520 | 5,600 |
| Other Financing Uses | 995 | - | - |
| **Subtotal** | 32,503 | 116,314 | 111,826 |
| **Capital Outlays** | - | - | 9,530 |
| **Total** | $ 32,503 | $ 116,314 | $ 121,356 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Director | 0.1 | 0.4 | 0.4 |
| Asst Director | 0.1 | 0.4 | 0.4 |
| Computer Support | 0.1 | 0.38 | 0.35 |
| **FTE Positions** | **0.3** | **1.18** | **1.15** |

*Note: FY 17/18 & FY 18/19, All positions are budgeted 90% in the GF/IT Department and 10% in the WF/IT Department.*

*Note: FY 19/20, All positions are budgeted 60% in the GF/IT Department and 40% in the WF/IT Department.*

# Finance Department

*Established 1996*

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 152,112 | $ 185,384 | $ 167,064 |
| Purchased/Contracted Services | 8,812 | 8,148 | 9,170 |
| Supplies | 10,320 | 8,040 | 9,270 |
| Other Financing Uses | 8,280 | - | - |
| **Subtotal** | 179,524 | 201,572 | 185,504 |
| **Capital Outlays** | - | - | - |
| **Total** | $ 179,524 | $ 201,572 | $ 185,504 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Director | 0.35 | 0.40 | 0.40 |
| Purchasing Agent | 0.35 | 0.40 | 0.40 |
| Bookkeeper | 0.35 | 0.40 | 0.40 |
| Accounting Technician | 1.40 | 1.54 | 1.20 |
| Customer Service Rep | 0.70 | 0.80 | 0.80 |
| **FTE Positions** | **3.15** | **3.54** | **3.20** |

*Note: FY 17/18 & FY 18/19, All positions are budgeted 65% in the GF/Finance Department and 35% in the WF/Finance Department.*

*Note: FY 17/18 & FY 18/19, All positions are budgeted 65% in the GF/Finance Department and 35% in the WF/Finance Department.*

# Fleet Services Department

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenditures** | | | |
| Personal Services | $ 66,203 | $ 72,670 | $ 75,526 |
| Purchased/Contracted Services | 5,680 | 8,047 | 7,618 |
| Supplies | 8,151 | 10,713 | 10,850 |
| Other Financing Uses | 3,501 | - | - |
| **Subtotal** | 83,535 | 91,430 | 93,994 |
| **Capital Outlays** | - | 21,499 | 2,749 |
| **Total** | $ 83,535 | $ 112,929 | $ 96,743 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Fleet Services Director | 0.25 | 0.25 | 0.25 |
| Administrative Assistant | 0.12 | 0.12 | 0.12 |
| Mechanic | 0.75 | 0.75 | 0.75 |
| Service Technician | 0.25 | 0.25 | 0.25 |
| **FTE Positions** | **1.37** | **1.37** | **1.37** |

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

# Operations Department

*Established 1939*

## Budget Summary

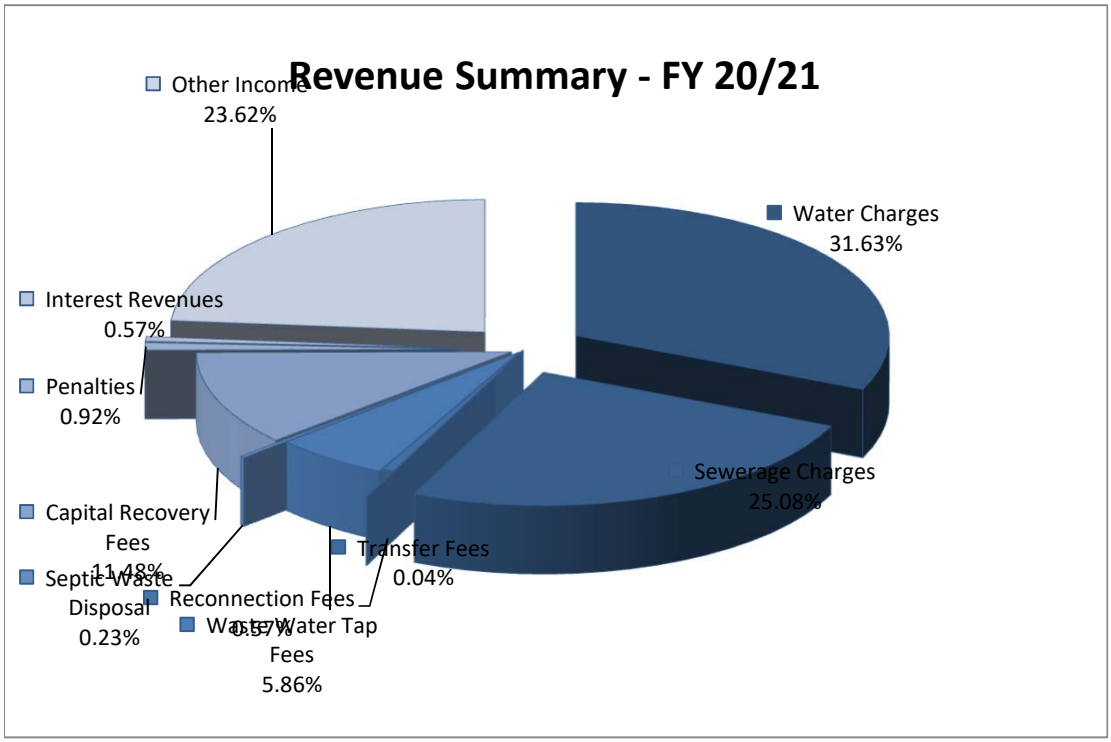
| | Actual FY 18/19 | Budget FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Expenses** | | | |
| Personal Services | $ 1,091,278 | $ 1,228,334 | $ 1,244,046 |
| Purchased/Contracted Services | 652,238 | 1,109,738 | 766,392 |
| Supplies | 791,490 | 771,100 | 760,500 |
| Depreciation and Amortization | 1,613,025 | - | - |
| Debt Service | 104,422 | 1,614,256 | 1,553,573 |
| Other Financing Uses | 55,532 | - | - |
| **Subtotal** | 4,307,985 | 4,723,428 | 4,324,511 |
| **Capital Outlays** | - | 6,827,000 | 3,122,000 |
| **Total** | $ 4,307,985 | $ 11,550,428 | $ 7,446,511 |

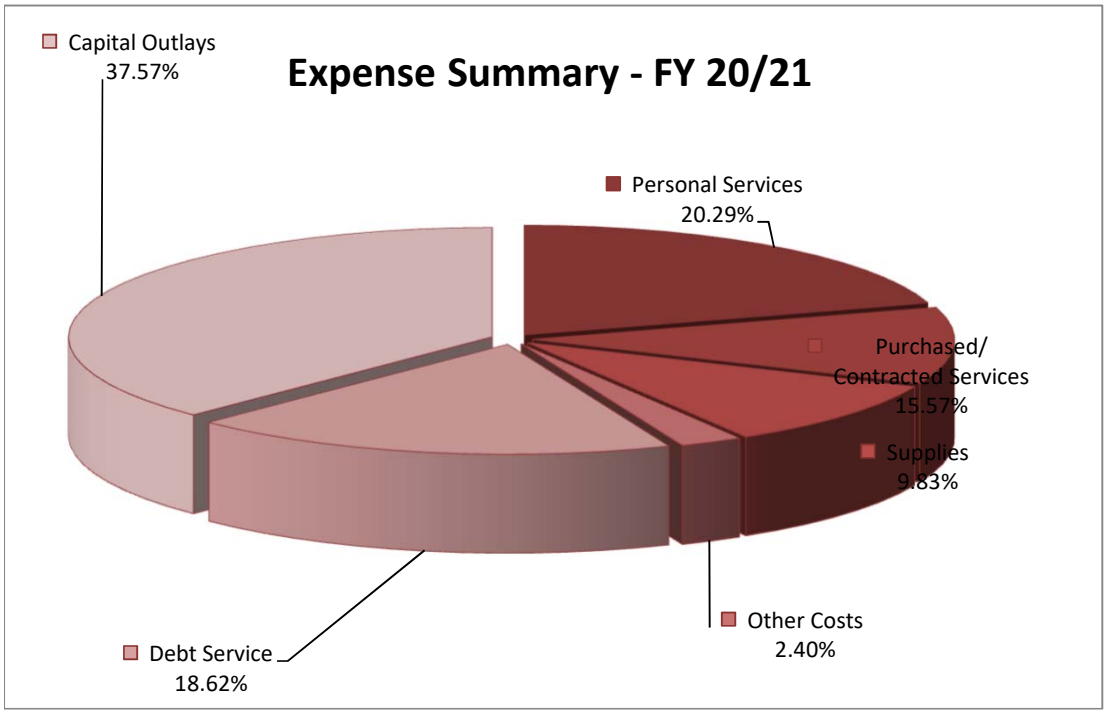
*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Director | 0.5 | 0.5 | 0.5 |
| Asst Director | 1 | 1 | 1 |
| Water Plant Superintendent | 1 | 1 | 1 |
| WWTP Superintendent | 1 | 1 | 1 |
| Plant Operator | 4 | 4 | 4 |
| Utilty Line Technician | 5 | 5 | 5 |
| Dispatcher/Clerk | 1 | 1 | 1 |
| Crew Foreman | 2 | 2 | 2 |
| Crew Leader | - | 1 | 1 |
| Electrician | 1 | 1 | 1 |
| Heavy Equipment Operator | - | 1 | 1 |
| Equipment Operator | 2 | 1 | 1 |
| Maintenance Technician | 3 | 3 | 3 |
| Crew Worker | 2 | 3 | 3 |
| **FTE Positions** | **23.5** | **25.5** | **25.5** |

# Water & Sewer Fund



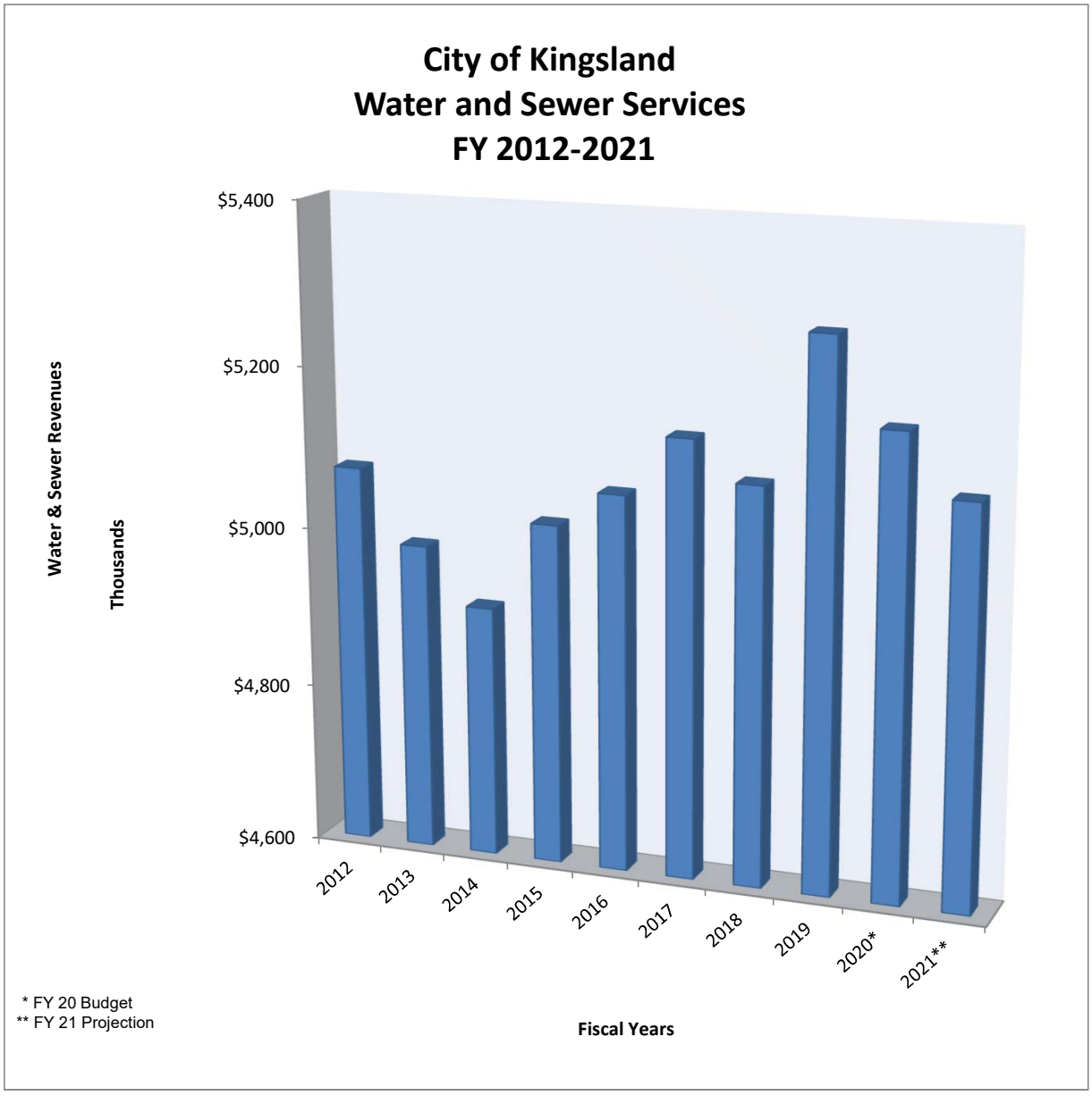



# Water & Sewer Fund

Major Revenue Sources

## Water and Sewer Revenues

Water and Sewer charges comprise 39.60% of the total revenues. The City billed a total of 8,030 users for these services in September 2019. 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 250 building permits in the past year, which required new tap fees.

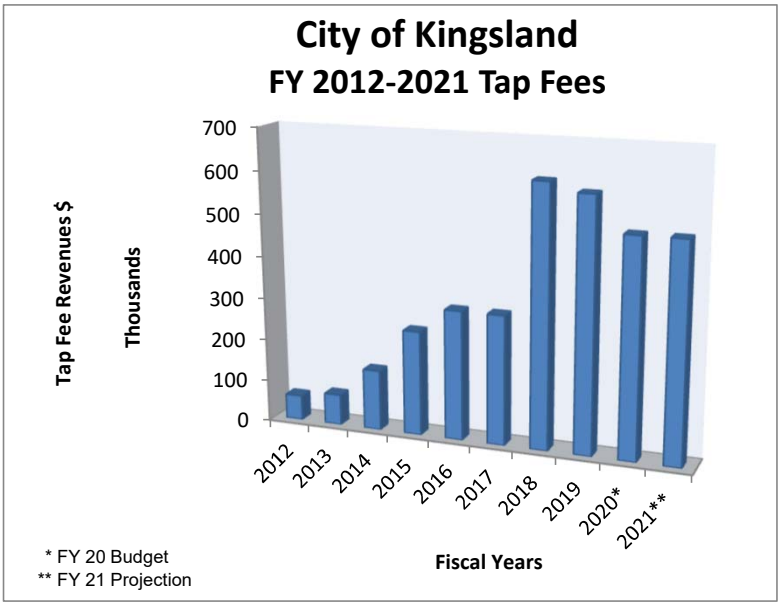


# Water & Sewer Fund

Major Revenue Sources

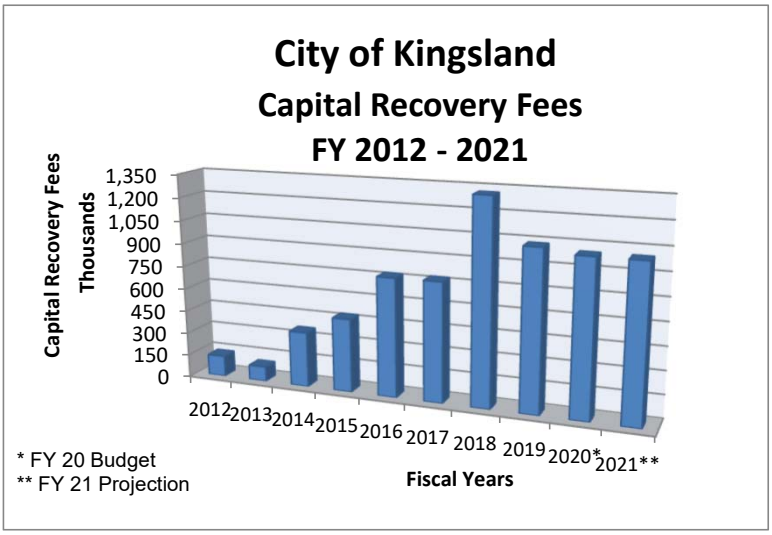
## Tap Fees

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 is picking up over the last couple years, so have tap fees. Although there are signs of continued increase, a conservative amount was used for




## Capital Recovery Fees

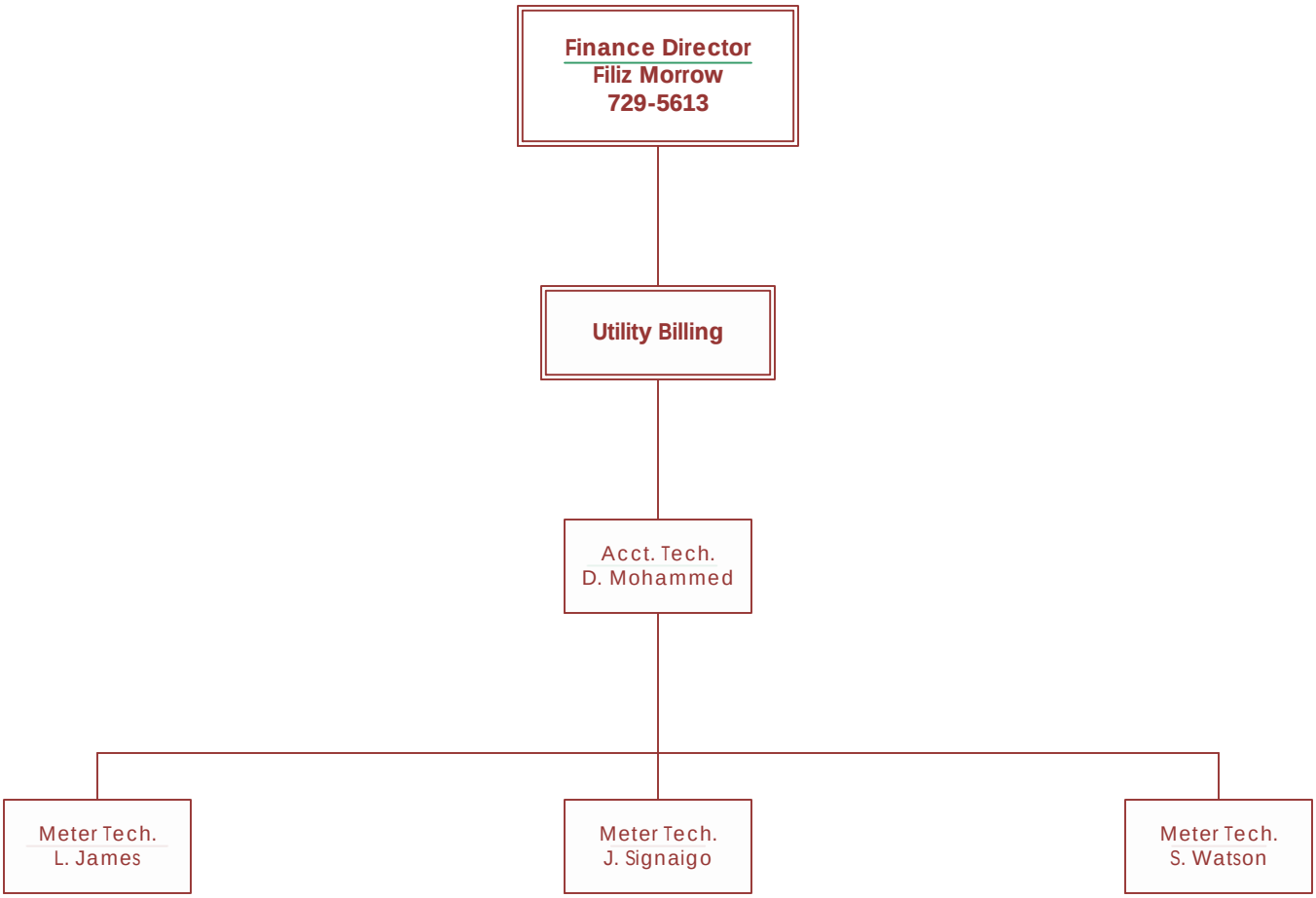
This revenue source was implemented in FY 2005 in order for the future growth of the City to pay its share of present and future needs for water and sewer capacity. These revenues are reserved to ensure there will be sufficient capacity available to service the needs of the citizens associated with the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




## Interest Income

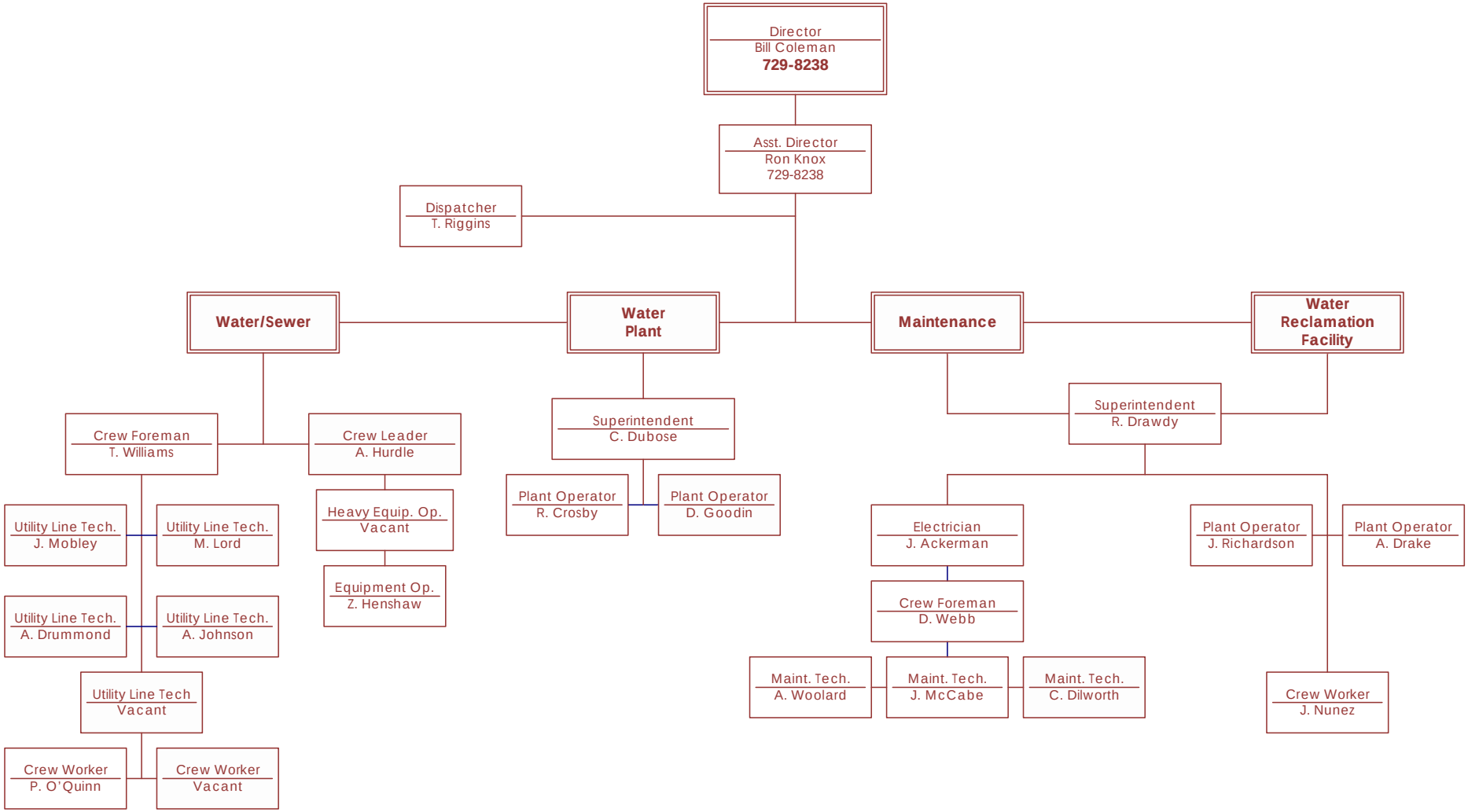
The majority of interest is earned on restricted funds. All investments are in the form of Certificates of Deposit and all checking accounts are interest bearing with fluctuating interest rates. The amount budgeted for the coming year was estimated at an increase based on rising interest rates.

# Water Administration




**NOTE: The Finance Director and Accounting Tech are budgeted 60% in the General Fund/Finance Department and 40% in the Water Fund/Finance Department. One Meter Technician is budgeted 75% in the Water Fund/Administration Department and 25% General Fund /Administration 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 customers. They pick up containers as customer accounts are closed due to relocation or for non-payment. The sanitation crew repairs or replaces containers as needed per work orders generated. Also, yard waste collection service is provided on an "as needed" basis per customer requests. However, the main duty of this department is weekly door to door refuse collection service for residential and commercial customers. This fund is budgeted on the cash basis.

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

## Solid Waste Goals and Objectives:



**Goal 12:** Ensure that all solid waste is processed safely and properly

*Objective SW-1:* All garbage is processed in regards to state safety standards

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

| Objective | Measure | Actual FY 18/19 | Actual FY 19/20 | Projected FY 20/21 |
|---|---|---|---|---|
| SW-1 | # of Solid Waste Customers in September | 6,095 | 6337 | 6,500 |
| SW-1 | White Goods Picked Up (Tons) | 841.1 | 1,074.33 | 960 |
| SW-1 | Regular Garbage Processed (Tons) | 5,289.46 | 6,977.2 | 6,130 |
| SW-1 | Lumber/Industrial Processed (Tons) | 253.86 | 150.12 | 200 |
| SW-1 | Residential Yard Processed (Tons) | 1,479.83 | 1,893.92 | 1,685 |
| SW-1 | Illegal Dumping Complaints Received | 4 | 17 | 10 |
| SW-1 | % of New Accounts to Existing Customers | 3.4% | 14.1% | 14.3% |
| SW-1 | # of New Accounts Processed | 207 | 893 | 925 |
| SW-1 | Refuse Collection Costs Per Capita | $63.90 | $94.69 | $86.74 |
| SW-1 | Regular Garbage Processed Per Capita (Ton) | 0.30 | 0.39 | 0.34 |

**Capital Outlay Overview**

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

- Garbage truck, side-loader.....$290,000
- Limb Wagon.....$145,000

**Revenue Summary**

Revenues decreased by 7.89% or $124,500 resulting in a contingency of $93,837. Overall decrease is based on projected economic forecast as a result of COVID-19.

**Expense Summary**

Overall expenses decreased by 7.85% or $115,728. Decrease is in workers compensation claims based on current year claim reaching the maximum of $75,000 cap for an individual. No merit raises are budgeted.

# Solid Waste Fund

## Budget Summary

| | Actual FY 18/19 | Budget FY 19/20 | | Approved FY 20/21 |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges for Services | $ 1,071,592 | $ 1,077,000 | | $ 1,017,500 |
| Investment Income | 14 | 10 | | 10 |
| Other Financing Sources | - | 500,000 | | 435,000 |
| **Total Revenues** | 1,071,606 | 1,577,010 | | 1,452,510 |
| **Expenses** | | | | |
| Personal Services | 344,592 | 445,252 | | 379,632 |
| Purchased/Contracted Services | 278,773 | 289,350 | | 308,742 |
| Supplies | 181,874 | 192,100 | | 187,600 |
| Depreciation and Amortization | 108,014 | - | | - |
| Debt Service | 3,806 | 47,699 | | 47,699 |
| Other Financing Uses | 18,170 | - | | - |
| **Capital Outlays** | - | 500,000 | | 435,000 |
| **Total Expenses** | 935,229 | 1,474,401 | | 1,358,673 |
| **Total Revenues Over (Under) Expenditures:** | $ 136,377 | $ 102,609 | | $ 93,837 |
| Fund Balance at Beginning of Year | $ 1,322,884 | $ 1,459,261 | | $ 1,561,870 |
| Fund Balance at End of Year | $ 1,459,261 | $ 1,561,870 | * | $ 1,655,707 |

*Note: FY19/20 and FY20/21 are estimated Non-GAAP Basis.*

## FTE Summary

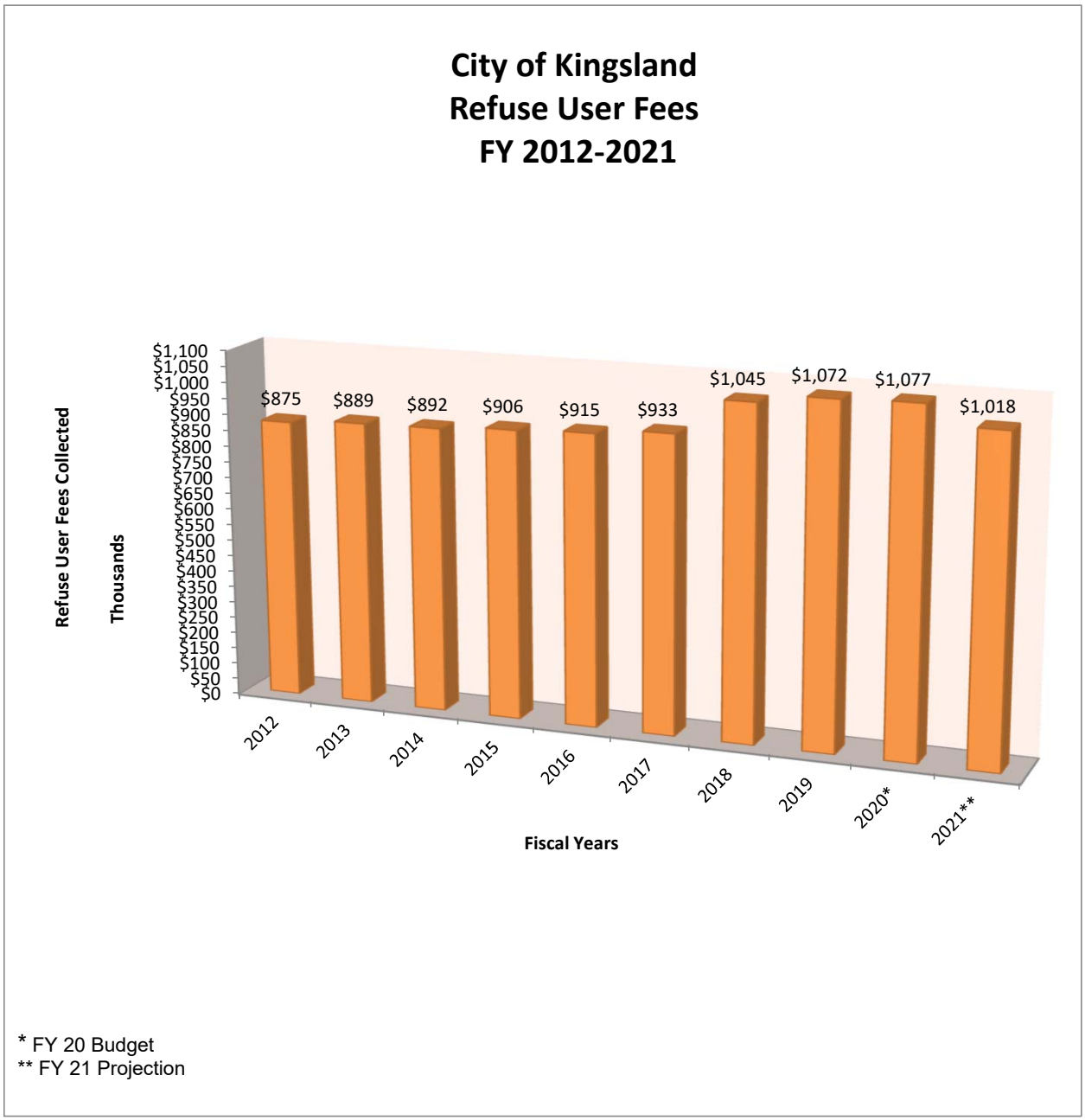
| | Actual FY 18/19 | Actual FY 19/20 | Approved FY 20/21 |
|---|---|---|---|
| **Position** | | | |
| Crew Foreman | 1 | 1 | 1 |
| Crew Leader | 1 | - | - |
| Heavy Equipment Operator | 2 | 2 | 2 |
| Equipment Operator | 5 | 6 | 6 |
| **FTE Positions** | **9** | **9** | **9** |

# Solid Waste Fund

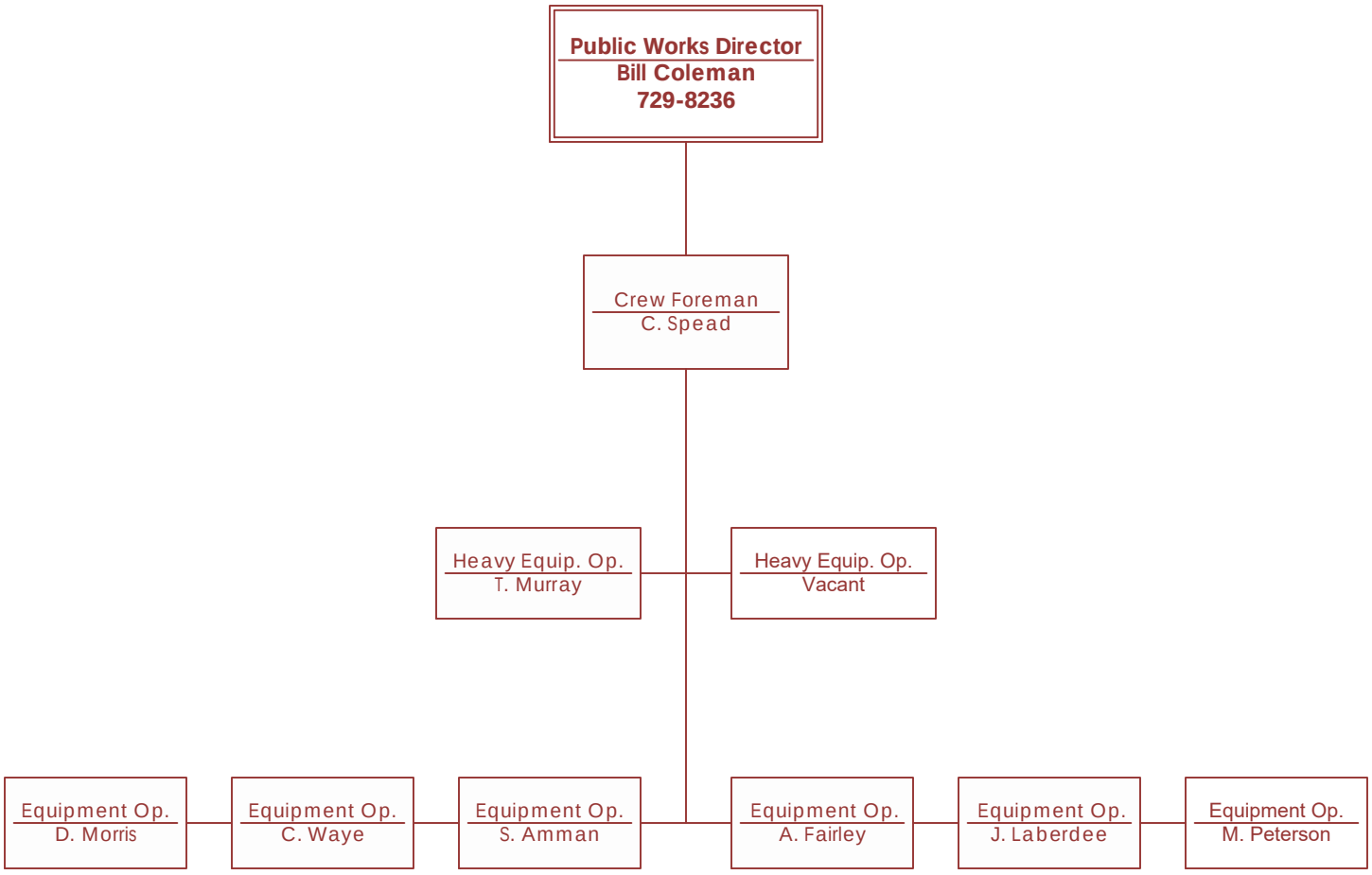
Major Revenue Sources

**Refuse User Fees**

There were 6,337 solid waste customers as of September 30, 2020. The increase in revenues for FY 2019 is attributed to an increase in users from prior year .



# Sanitation Department




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





*New Side Loader and Rear Loader Garbage Trucks*

# City Wide
# Capital Outlays, Capital Projects, & SPLOST Project Budget

## 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 $982,841; TAD fund $1,331; water/sewer fund $6,848,499; solid waste fund $500,000; and SPLOST funded projects are $2,762,488. Total city wide capital assets equate to $11,095,159. 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,

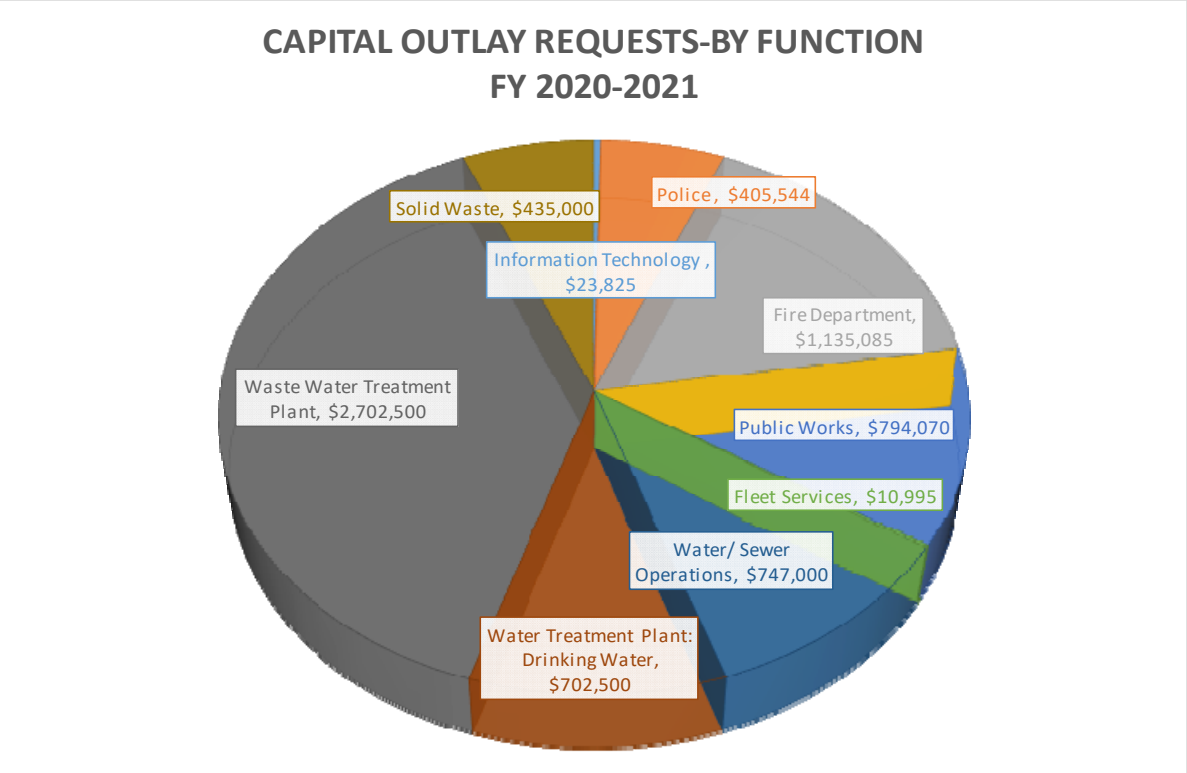
2. Acquisition of land, and

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 the City's five-year capital improvement plan. Effects on future budgets, funding sources, and detail descriptions follow the summary listing. Depreciation and replacement costs are not considered when determining the effect on future budgets.

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

| Five-Year Capital Improvement Plan Summary FY 2021-2025 | | | | | | | |
|---|---|---|---|---|---|---|---|
| **PROGRAM** | **FY 20/21** | **FY 21/22** | **FY 22/23** | **FY 23/24** | **FY 24/25** | **5 YEAR TOTAL** | **PERCENT OF TOTAL** |
| Information Technology | $ 23,825 | $ 77,695 | $ 10,500 | $ 43,500 | $ - | $ 155,520 | **0.81%** |
| Police | $ 405,544 | $ 537,100 | $ 475,800 | $ 1,801,800 | $ 301,800 | $ 3,522,044 | **18.23%** |
| Fire Department | $ 1,135,085 | $ 355,085 | $ 255,085 | $ 1,400,000 | $ 80,000 | $ 3,225,255 | **16.70%** |
| Planning & Zoning | $ - | $ 18,000 | $ - | $ 19,000 | $ - | $ 37,000 | **0.19%** |
| Public Works | $ 794,070 | $ 846,450 | $ 531,459 | $ 1,278,527 | $ 280,658 | $ 3,731,164 | **19.31%** |
| Fleet Services | $ 10,995 | $ 8,045 | $ 4,995 | $ - | $ - | $ 24,035 | **0.12%** |
| Water/ Sewer Operations | $ 747,000 | $ 880,000 | $ 295,000 | $ 545,000 | $ 500,000 | $ 2,967,000 | **15.36%** |
| Water Treatment Plant: Drinking Water | $ 702,500 | $ 42,500 | $ 8,000 | $ - | $ - | $ 753,000 | **3.90%** |
| Waste Water Treatment Plant | $ 2,702,500 | $ 267,000 | $ 308,000 | $ 483,000 | $ 223,000 | $ 3,983,500 | **20.62%** |
| Solid Waste | $ 435,000 | $ - | $ 340,000 | $ 145,000 | $ - | $ 920,000 | **4.76%** |
| **Grand Total** | **$ 6,956,519** | **$ 3,031,875** | **$ 2,228,839** | **$ 5,715,827** | **$ 1,385,458** | **$ 19,318,518** | **100.00%** |



City of Kingsland
Five Year Capital Improvement Plan Detail
For Planning Purposes Only
FY 2021-2025

| PROGRAM | | FY 20/21 | FY 21/22 | FY 22/23 | FY 23/24 | FY 24/25 | 5 YEAR TOTAL |
|---|---|---|---|---|---|---|---|
| **Information Technology** | | | | | | | |
| Incode 10 Upgrade | | $ 13,325 | $ 39,975 | $ - | $ - | $ - | **$ 53,300** |
| Incode 10 Property Taxes Module | | | $ 27,220 | | | | **$ 27,220** |
| HP or Cisco Switches/Routers | | $ 10,500 | $ 10,500 | $ 10,500 | $ 10,500 | $ - | **$ 42,000** |
| Storage-solid state drive | | $ - | $ - | $ - | $ 33,000 | $ - | **$ 33,000** |
| Total: | | $ 23,825 | $ 77,695 | $ 10,500 | $ 43,500 | $ - | **$ 155,520** |
| **Police Department** | | | | | | | |
| Patrol Vehicles-cars | 3 | $ 77,094 | $ - | $ - | $ - | $ - | **$ 77,094** |
| Patrol Vehicles-SUVs | 5 | $ 166,500 | $ 199,800 | $ 199,800 | $ 199,800 | $ 199,800 | **$ 965,700** |
| Installed equipment on patrol vehicles | | $ 136,000 | $ 102,000 | $ 102,000 | $ 102,000 | $ 102,000 | **$ 544,000** |
| K-9 vehicles | | $ - | $ 35,000 | $ 35,000 | $ - | $ - | **$ 70,000** |
| Installed equipment on K-9 vehicles | | $ - | $ 24,000 | $ 24,000 | $ - | $ - | **$ 48,000** |
| K-9 | | $ - | $ 15,000 | $ 15,000 | $ - | $ - | **$ 30,000** |
| Server at Welcome Center (upgrade) | | $ 5,000 | $ - | $ - | $ - | $ - | **$ 5,000** |
| Emergency Response Team Equipment | | $ - | $ 50,000 | $ - | $ - | $ - | **$ 50,000** |
| Mobile Command Post-trailer type | | $ - | $ - | $ 50,000 | $ - | $ - | **$ 50,000** |
| Communications/Portables | | $ 14,950 | $ 14,300 | $ - | $ - | $ - | **$ 29,250** |
| Taser Upgrade with cameras | | $ - | $ 31,000 | $ - | $ - | $ - | **$ 31,000** |
| LIDAR | | $ 6,000 | $ 6,000 | $ - | $ - | $ - | **$ 12,000** |
| Body Cameras | | $ - | $ 60,000 | $ - | $ - | $ - | **$ 60,000** |
| Use of Force simulator | | $ - | $ - | $ 50,000 | $ - | $ - | **$ 50,000** |
| Police Department building | | $ - | $ - | $ - | $ 1,500,000 | $ - | **$ 1,500,000** |
| Total: | | $ 405,544 | $ 537,100 | $ 475,800 | $ 1,801,800 | $ 301,800 | **$ 3,522,044** |
| **Fire Department** | | | | | | | |
| Training Station - fire house 4 | | $ - | $ - | $ 250,000 | $ - | $ - | **$ 250,000** |
| Extrication Equipment | | $ 30,000 | $ - | $ - | $ - | $ - | **$ 30,000** |
| Battery powered fans | | $ 5,085 | $ 5,085 | $ 5,085 | $ - | $ - | **$ 15,255** |
| Fire Engine 5 | | $ - | $ - | $ - | $ 600,000 | $ - | **$ 600,000** |
| Ladder Truck With Equipment (SPLOST VIII) | | $ 1,000,000 | $ - | $ - | $ - | $ - | **$ 1,000,000** |
| Firehouse 4 remodel (SPLOST VIII) | | $ 100,000 | $ 350,000 | | $ - | $ - | **$ 450,000** |
| Firehouse 3 remodel (SPLOST VIII) | | $ - | $ - | $ - | $ 800,000 | $ - | **$ 800,000** |
| Refurbish Brush Truck | | $ - | $ - | $ - | $ - | $ 50,000 | **$ 50,000** |
| Firehouse 5 - add fourth bay | | $ - | $ - | $ - | $ - | Unknown | **$ -** |
| Firehouse 5 - upgrade ceiling to spray insulation | | $ - | $ - | $ - | $ - | $ 30,000 | **$ 30,000** |
| Total: | | $ 1,135,085 | $ 355,085 | $ 255,085 | $ 1,400,000 | $ 80,000 | **$ 3,225,255** |
| **Public Works** | | | | | | | |
| Pickup Truck (1/2 ton) | | $ - | $ 24,000 | $ - | $ - | $ - | **$ 24,000** |
| Zero Turn Lawn Mower | | $ - | $ 8,000 | $ - | $ - | $ 10,000 | **$ 18,000** |
| Utility Van | | $ - | $ - | $ 50,000 | $ - | $ - | **$ 50,000** |
| Pickup Trucks (3/4 ton) | | $ - | $ - | $ - | $ 50,000 | $ 40,000 | **$ 90,000** |
| Bulldozer (refurbish) | | $ - | $ - | $ - | $ 20,000 | $ - | **$ 20,000** |
| Maycreek Drainage Phase I & II (SPLOST VII) | | $ 100,000 | $ - | $ - | $ - | $ - | **$ 100,000** |
| Dump Trucks | | $ 120,000 | $ - | $ - | $ - | $ 120,000 | **$ 240,000** |
| Tractor | | $ - | $ 55,000 | $ - | $ - | $ - | **$ 55,000** |
| Mini Excavator | | $ 35,000 | $ - | $ - | $ - | $ - | **$ 35,000** |
| Street Signs (SPLOST VIII) | | $ 12,500 | $ 12,500 | $ 12,500 | $ 12,500 | $ 12,500 | **$ 62,500** |
| LMIG Resurfacing match 2020-2022 (SPLOST VIII) | | $ 65,000 | $ 66,950 | $ 68,959 | $ 71,027 | $ 73,158 | **$ 345,094** |
| Road Striping (SPLOST VIII) | | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | **$ 125,000** |
| Traffic Lights - Boone (SPLOST VIII) | | $ 436,570 | $ - | $ - | $ - | $ - | **$ 436,570** |
| Road Resurfacing Projects (SPLOST VIII) | | $ - | $ 525,000 | $ - | $ - | $ - | **$ 525,000** |
| Road Paving Projects (SPLOST VIII) | | $ - | $ - | $ - | $ 1,100,000 | $ - | **$ 1,100,000** |
| Sidewalk Projects (SPLOST VIII) | | $ - | $ 130,000 | $ - | $ - | $ - | **$ 130,000** |
| Drainage Projects (SPLOST VIII) | | $ - | $ - | $ 375,000 | $ - | $ - | **$ 375,000** |
| Total: | | $ 794,070 | $ 846,450 | $ 531,459 | $ 1,278,527 | $ 280,658 | **$ 3,731,164** |
| **Planning & Zoning** | | | | | | | |
| Vehicle (small SUV) | | $ - | $ 18,000 | $ - | $ 19,000 | $ - | $ 37,000 |
| Total: | | $ - | $ 18,000 | $ - | $ 19,000 | $ - | **$ 37,000** |
| **Fleet Services** | | | | | | | |
| Two Post Lifts | | $ 10,995 | $ - | $ - | $ - | $ - | **$ 10,995** |
| Wheel Balancer | | $ - | $ - | $ 4,995 | $ - | $ - | **$ 4,995** |
| AC Recovery and Recharge Unit | | $ - | $ 6,000 | $ - | $ - | $ - | **$ 6,000** |
| Tire Changer (passenger vehicles) | | $ - | $ 2,045 | $ - | $ - | $ - | **$ 2,045** |
| Total: | | $ 10,995 | $ 8,045 | $ 4,995 | $ - | $ - | **$ 24,035** |

City of Kingsland
Five Year Capital Improvement Plan Detail - Continued
For Planning Purposes Only
FY 2021-2025

| PROGRAM | FY 20/21 | FY 21/22 | FY 22/23 | FY 23/24 | FY 24/25 | 5 YEAR TOTAL |
|---|---|---|---|---|---|---|
| **Water/Sewer Operations** | | | | | | |
| Vac-Con-RFP Sept 1st | $ 380,000 | $ - | $ - | $ - | $ - | **$ 380,000** |
| Walk Behind Trencher | $ - | Unknown | $ - | $ - | $ - | **$ -** |
| Utility Van | $ - | Unknown | $ - | $ - | $ - | **$ -** |
| Valve Exercise Machine | $ - | $ 90,000 | $ - | $ - | $ - | **$ 90,000** |
| Insertive Valves | $ - | Unknown | $ - | $ - | $ - | **$ -** |
| 3/4 Ton Truck | $ - | $ - | $ 30,000 | $ 30,000 | $ - | **$ 60,000** |
| 4" Double Diaphragm Pump | $ - | $ - | Unknown | $ - | $ - | **$ -** |
| Avanti System-chemical system for manholes | $ 7,000 | $ - | $ - | $ - | $ - | **$ 7,000** |
| Tapping Kit | $ - | $ - | $ - | $ 5,000 | $ - | **$ 5,000** |
| Trailer Dove Tail | $ - | $ 40,000 | $ - | $ - | $ - | **$ 40,000** |
| Trench Box | $ - | $ - | $ - | $ 10,000 | $ - | **$ 10,000** |
| Elevated Water Tank (SPLOST VIII) | $ 200,000 | $ 750,000 | $ - | $ - | $ - | **$ 950,000** |
| Utility Relocates (SPLOST VIII) | $ 160,000 | $ - | $ 265,000 | $ - | $ - | **$ 425,000** |
| Water/Sewer Projects (SPLOST VIII) | $ - | $ - | $ - | $ 500,000 | $ 500,000 | **$ 1,000,000** |
| Total: | $ 747,000 | $ 880,000 | $ 295,000 | $ 545,000 | $ 500,000 | **$ 2,967,000** |
| **Water Treatment Plant: Drinking Water** | | | | | | |
| Piping-3.1 miles from plant II to Blueberry to North Shore | $ - | $ - | $ - | Unknown | $ - | **$ -** |
| WTP I - Clearwell, aerator, and mixing systems (prefab) | $ 670,000 | $ - | $ - | $ - | $ - | **$ 670,000** |
| WTP II - Clearwell & aeration rehabilitation | $ 10,000 | $ - | $ - | $ - | $ - | **$ 10,000** |
| Pick-up trucks (1/2 ton) | $ 22,500 | $ 22,500 | $ - | $ - | $ - | **$ 45,000** |
| New office building (modular) WTP II | $ - | $ 20,000 | $ - | $ - | $ - | **$ 20,000** |
| Zero turn mower | $ - | $ - | $ 8,000 | $ - | $ - | **$ 8,000** |
| Fence - chain link along property line by Hilltop Apts | $ - | Unknown | | | | **$ -** |
| Total: | $ 702,500 | $ 42,500 | $ 8,000 | $ - | $ - | **$ 753,000** |
| **Waste Water Treatment Plant** | | | | | | |
| Belt Press | $ - | $ - | $ - | $ 200,000 | $ - | **$ 200,000** |
| Mower | $ - | $ 4,000 | $ - | $ - | $ - | **$ 4,000** |
| Pick-up trucks (1/2 ton), 2WD, ext cab-sample testing | $ 25,000 | $ - | $ - | $ - | $ - | **$ 25,000** |
| Pick-up trucks (3/4 ton)-maintenance crew | $ 30,000 | $ 30,000 | $ - | $ - | $ - | **$ 60,000** |
| Crane Truck | $ - | $ - | $ - | $ 60,000 | $ - | **$ 60,000** |
| Roof replacement- 2 buildings | $ - | $ 10,000 | $ 10,000 | $ - | $ - | **$ 20,000** |
| Lift Stations - various rehabs | $ 415,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | **$ 615,000** |
| Fence | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | **$ 25,000** |
| Hack Control Boxes | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | **$ 15,000** |
| A/C Replacement | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | **$ 50,000** |
| SBR rehabilitation | $ 80,000 | $ 80,000 | $ 80,000 | $ 80,000 | $ 80,000 | **$ 400,000** |
| SCADA Equipment upgrade | $ - | $ - | $ 75,000 | $ - | $ - | **$ 75,000** |
| GEFA project-Plant renovations ($2,500,000 SPLOST VII) | $ 2,000,000 | $ - | $ - | $ - | $ - | **$ 2,000,000** |
| Composite Samplers | $ 14,000 | $ - | $ - | $ - | $ - | **$ 14,000** |
| Blowers | $ 14,500 | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 | **$ 74,500** |
| Bypass Pump | $ 46,000 | $ - | $ - | $ - | $ - | **$ 46,000** |
| Pipe Lining | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 | **$ 100,000** |
| Manholes | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 | **$ 200,000** |
| Total: | $ 2,702,500 | $ 267,000 | $ 308,000 | $ 483,000 | $ 223,000 | **$ 3,983,500** |
| **Solid Waste** | | | | | | |
| Side Loader Garbage Truck-RFP Feb | $ 290,000 | $ - | $ 290,000 | $ - | $ - | **$ 580,000** |
| Limb Wagon | $ 145,000 | $ - | $ - | $ 145,000 | $ - | **$ 290,000** |
| Flatbed Truck | $ - | $ - | $ 50,000 | $ - | $ - | **$ 50,000** |
| Total: | $ 435,000 | $ - | $ 340,000 | $ 145,000 | $ - | **$ 920,000** |
| **Grand Total** | **$ 6,956,519** | **$ 3,031,875** | **$ 2,228,839** | **$ 5,715,827** | **$ 1,385,458** | **$ 19,318,518** |

| | | | | | | |
|---|---|---|---|---|---|---|
| *SPLOST VII* | *$ 100,000* | *$ -* | *$ -* | *$ -* | *$ -* | *$ 100,000* |
| *SPLOST VIII* | *$ 2,824,070* | *$ 1,914,450* | *$ 746,459* | *$ 2,508,527* | *$ 730,658* | *$ 8,724,164* |

In the following section, every Capital Improvement project that has been proposed by the various departments will be described in detail and defined in the following format:

| | |
|---|---|
| Project title: | Name of the project used throughout the CIP |
| Department: | Name of the department that proposed the project. |
| Date Submitted: | The date the project was proposed. (Nearly all the projects in this first year of the plan were also proposed this year.) |
| Project Priority: | The priority of the project relative to other projects within the department, and of city needs. |
| Project Description: | Description of the project. |
| CIP Evaluation Criteria: | A list of the applicable criteria from the following page, Figure1, "Evaluation Criteria for Capital Budget Requests". The criteria are used to evaluate the importance of the project relative to other projects. |
| Comprehensive Plan: | A statement of whether or not the project is justified in being completed. |
| Multi-year: | Identification of whether the project will take more than one year to complete. |
| Coordination: | Identification of whether the project is dependent on one or more other CIP projects and, if so, a description of the related project(s). |
| Cost Estimate: | The estimated cost of the project. |
| Basis of Cost Estimate: | Identification of how the cost estimate was derived. |
| Effect on Future Operating Budget: | The estimated cost for repairs, maintenance, updates, etc. |
| Recurring Cost on Operating Budget: | The estimated cost the project will be per year. |
| Funding source: | Identification of the proposed funding for the project. Possible funding sources include, but are not limited to:<br>• General Fund- Operating/Reserves/Financing<br>• Water/Sewer Fund- Operating/Reserves/Financing<br>• Solid Waste Fund- Operating/Reserves/financing<br>• SPLOST VII & VIII<br>• Grants |

## IT DEPARTMENT

| | |
|---|---|
| Project Title: | **Incode 10 Upgrade** |
| Department: | IT Department |
| Date Submitted: | Jul-19 |
| Project Priority: | Medium |
| Project Description: | Upgrade financial software to version 10 |
| Comprehensive Plan: | Unknown |
| Multi-year: | Yes |
| Coordination: | Yes, contingent on the Server Configuration project |
| Cost Estimate: | $ 53,300.00 |
| Basis of Cost Estimate: | Vender Quote |
| Effect on Future Operating Budget: | Recurring software maintenance |
| Recurring Cost on Operating Budget: | $ 25,000.00 |
| Funding Source: | General Fund and Water/Sewer Fund Operating |

| | |
|---|---|
| Project Title: | **Incode 10 Property Tax Module** |
| Department: | IT Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Medium |
| Project Description: | Add Property tax module to version 10 |
| Comprehensive Plan: | Unknown |
| Multi-year: | Yes |
| Coordination: | Yes, contingent on upgrading to version 10 |
| Cost Estimate: | $ 27,220.00 |
| Basis of Cost Estimate: | Vender Quote |
| Effect on Future Operating Budget: | Recurring software maintenance |
| Recurring Cost on Operating Budget: | $ 6,225.00 |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **HP or Cisco Switches/Routers** |
| Department: | IT Department |
| Date Submitted: | Jun-19 |
| Project Priority: | Medium |
| Project Description: | Router hardware refresh |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, contingent on the server configuration project |
| Cost Estimate: | $ 42,000.00 |
| Basis of Cost Estimate: | Vender Quote |
| Effect on Future Operating Budget: | Yes |
| Recurring Cost on Operating Budget: | 10,500 |
| Funding Source: | General Fund Operating and Water/Sewer Fund Operating |

| | |
|---|---|
| Project Title: | **Storage -solid state drive** |
| Department: | IT Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Low |
| Project Description: | virtual data storage |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $33,000.00 |
| Basis of Cost Estimate: | Vender Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | General Fund Operating and Water/Sewer Fund Operating |

**POLICE DEPARTMENT**

| | |
|---|---|
| Project Title: | **Patrol Vehicles** |
| Department: | Police Department |
| Date Submitted: | Jul-19 |
| Project Priority: | Medium |
| Project Description: | Purchasing patrol vehicles |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 1,042,794.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs and Maintenance |
| Recurring Cost on Operating Budget: | $ 60,000.00 |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Installed Equipment on Vehicles** |
| Department: | Police Department |
| Date Submitted: | Jul-19 |
| Project Priority: | Medium |
| Project Description: | Added equipment needed for patrol vehicles |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 592,000.00 |
| Basis of Cost Estimate: | Vender Quote |
| Effect on Future Operating Budget: | Repairs and Maintenance |
| Recurring Cost on Operating Budget: | $ 10,000.00 |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Canine Vehicles** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Mild |
| Project Description: | Purchasing canine vehicles |
| Comprehensive Plan: | Unknown |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 70,000.00 |
| Basis of Cost Estimate: | Vender Quote |
| Effect on Future Operating Budget: | Repairs and Maintenance |
| Recurring Cost on Operating Budget: | $ 7,000.00 |
| Funding Source: | General Fund Operating |

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| | |
|---|---|
| Project Title: | **Canine Police Dogs** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Mild |
| Project Description: | Purchasing canines to assist police |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | Yes, with appropriate vehicles |
| Cost Estimate: | $ 30,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Canine food, shelter, medical |
| Recurring Cost on Operating Budget: | $ 7,500.00 |
| Funding Source: | General Fund Operating |

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|---|---|
| Project Title: | **Server at Satellite Station** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | High |
| Project Description: | Upgrade server |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | Yes, with IT department |
| Cost Estimate: | $ 5,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Emergency Response Team Equipment** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Medium |
| Project Description: | Equipment for emergency response team |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 50,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Mobile Command Post** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Medium |
| Project Description: | Trailer type mobile command post |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | Yes, with Fleet department |
| Cost Estimate: | $ 50,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Yes, repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,500.00 |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Communication Equipment** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | High |
| Project Description: | Portable communication equipment/radios |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, with IT department |
| Cost Estimate: | $ 29,250.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Yes, repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,200.00 |
| Funding Source: | General Fund Operating |

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|---|---|
| Project Title: | **Tasers** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Low |
| Project Description: | Upgrade tasers to include cameras |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 31,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **LIDAR** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Low |
| Project Description: | Purchase LIDARS |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 12,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | General Fund Operating |

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|---|---|
| Project Title: | **Body-worn Cameras** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Medium |
| Project Description: | Upgrade body-worn cameras |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 60,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Use of Force Simulator** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Low |
| Project Description: | Purchase use of force simulator |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 50,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Polie Department Building** |
| Department: | Police Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Low |
| Project Description: | Purchase or build new police station |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, identify and receive grant funding |
| Cost Estimate: | $ 1,500,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Yes, repairs, maintenance, utilities |
| Recurring Cost on Operating Budget: | $ 15,000.00 |
| Funding Source: | General Fund Operating |

**FIRE DEPARTMENT**

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|---|---|
| Project Title: | **Refurbish Cyclone Pumper** |
| Department: | Fire Department |
| Date Submitted: | Jul-19 |
| Project Priority: | High |
| Project Description: | Refurbish E-One cyclone pumper |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 222,807.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 20,000.00 |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Training Station** |
| Department: | Fire Department |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Update the equipment in the training station |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 250,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | General Fund Operating |

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| | |
|---|---|
| Project Title: | **Extraction Equipment** |
| Department: | Fire Department |
| Date Submitted: | Jul-19 |
| Project Priority: | Medium |
| Project Description: | Replace the old one |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 30,000.00 |
| Basis of Cost Estimate: | Vender Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | General Fund Operating |

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| | |
|---|---|
| Project Title: | **Fire Engine 5** |
| Department: | Fire Department |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Replace Engine 5 |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 600,000.00 |
| Basis of Cost Estimate: | Vendor Quote |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 20,000.00 |
| Funding Source: | General Fund Operating |

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|---|---|
| Project Title: | **Ladder Truck With Equipment** |
| Department: | Fire Department |
| Date Submitted: | Jul-19 |
| Project Priority: | High |
| Project Description: | Purchase a ladder truck with a 107' ladder |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 1,000,000.00 |
| Basis of Cost Estimate: | Vender Quote |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 25,000.00 |
| Funding Source: | SPLOST VIII |

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| | |
|---|---|
| Project Title: | **Firehouse 4 Remodel** |
| Department: | Fire Department |
| Date Submitted: | Jul-19 |
| Project Priority: | High |
| Project Description: | Remodel Firehouse 4 |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 450,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs, maintenance, and utilities |
| Recurring Cost on Operating Budget: | $ 10,000.00 |
| Funding Source: | SPLOST VIII (partially funded) |

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| | |
|---|---|
| Project Title: | **Firehouse 3 Remodel** |
| Department: | Fire Department |
| Date Submitted: | Jul-19 |
| Project Priority: | High |
| Project Description: | Remodel Firehouse 3 |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 800,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs, maintenance, and utilities |
| Recurring Cost on Operating Budget: | $ 19,000.00 |
| Funding Source: | SPLOST VIII (partially funded) |

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| | |
|---|---|
| Project Title: | **Battery powered fans** |
| Department: | Fire Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Low |
| Project Description: | Purchase battery powered fans |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | Yes, as replacement is needed |
| Cost Estimate: | $ 15,255.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | General Fund Operating |

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| | |
|---|---|
| Project Title: | **Refurbish Brush Truck** |
| Department: | Fire Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Low |
| Project Description: | Refurbish Brush Truck |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 50,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 500.00 |
| Funding Source: | General Fund Operating |

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| | |
|---|---|
| Project Title: | **Firehouse 5 Expansion** |
| Department: | Fire Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Low |
| Project Description: | Add fourth bay to Firehouse 5 |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | Yes, pending wetland determination and approval |
| Cost Estimate: | Unknown |
| Basis of Cost Estimate: | Unknown |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 500.00 |
| Funding Source: | General Fund Operating |

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| | |
|---|---|
| Project Title: | **Firehouse 5 Improvements** |
| Department: | Fire Department |
| Date Submitted: | Jul-20 |
| Project Priority: | Low |
| Project Description: | Upgrade ceiling with spray insulation |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 30,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | General Fund Operating |

**PUBLIC WORKS**

| | |
|---|---|
| Project Title: | **Mini Excavator** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Replacing the old mini excavator |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 35,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 2,000.00 |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Dump Trucks** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Replace the old dump truck |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 240,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,500.00 |
| Funding Source: | General Fund Operating/SPLOST VIII |

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|---|---|
| Project Title: | **Pickup Truck (1/2 ton)** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchase 4 WD 1/2 ton pickup truck |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 24,000.00 |
| Basis of Cost Estimate: | Historical |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,500.00 |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Pickup Truck (3/4 ton)** |
| Department: | Public Works |
| Date Submitted: | Jun-20 |
| Project Priority: | Mild |
| Project Description: | Purchase 3/4 ton pickup truck |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 90,000.00 |
| Basis of Cost Estimate: | Historical |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,500.00 |
| Funding Source: | General Fund Operating |

| | |
|---|---|
| Project Title: | **Zero Turn Lawn Mower** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purhase a zero turn mower |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 18,000.00 |
| Basis of Cost Estimate: | Historical |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 250.00 |
| Funding Source: | General Fund Operating |

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|---|---|
| Project Title: | **Tractor** |

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|---|---|
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a tractor |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 55,000.00 |
| Basis of Cost Estimate: | Historical |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 2,500.00 |
| Funding Source: | General Fund Operating |

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| | |
|---|---|
| Project Title: | **Utility Van** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | To carry tools for building repairs |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 50,000.00 |
| Basis of Cost Estimate: | Historical |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 2,500.00 |
| Funding Source: | General Fund Operating |

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|---|---|
| Project Title: | **Bulldozer** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Refurbish bulldozer |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 20,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,500.00 |
| Funding Source: | General Fund Operating |

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|---|---|
| Project Title: | **LMIG Resurfacing 2020-2022** |
| Department: | Public Works |
| Date Submitted: | Jun-20 |
| Project Priority: | High |
| Project Description: | Resurfacing Existing Roads |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 345,094.00 |
| Basis of Cost Estimate: | Required LMIG match |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 10,000.00 |
| Funding Source: | SPLOST VIII and Grant funds |

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| | |
|---|---|
| Project Title: | **Maycreek Drainage Phase I & II** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | High |
| Project Description: | Drainage improvements and new colverts |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 649,000.00 |
| Basis of Cost Estimate: | Vendor Proposal |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 10,000.00 |
| Funding Source: | SPLOST VII & VIII (partially funded) |

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| | |
|---|---|
| Project Title: | **Road Striping** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Medium |
| Project Description: | Restriping existing roads |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, Contingent on Road Resurfacing Projects |
| Cost Estimate: | $ 125,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 15,000.00 |
| Funding Source: | SPLOST VIII |

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| | |
|---|---|
| Project Title: | **Street Signs** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Upgrading street signs to DOT new regulations |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, Contingent on Road Paving Projects |
| Cost Estimate: | $ 62,500.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | SPLOST VIII |

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|---|---|
| Project Title: | **Traffic Lights** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | High |
| Project Description: | Installing new Traffic Lights at Haddock Road and Crown |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | Yes, contingent on the DOT |
| Cost Estimate: | $ 436,570.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | SPLOST VIII |

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| | |
|---|---|
| Project Title: | **Road Resurfacing Projects** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Resurfacing Existing roads |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 525,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 20,000.00 |
| Funding Source: | SPLOST VIII and Grant funds |

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| | |
|---|---|
| Project Title: | **Road Paving Projects** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | New road construction |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 1,100,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 20,000.00 |
| Funding Source: | SPLOST VIII (partially funded) |

| | |
|---|---|
| Project Title: | **Sidewalk Projects** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | Medium |
| Project Description: | New sidewalk construction in west Kingsland |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 130,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 20,000.00 |
| Funding Source: | SPLOST VIII |

| | |
|---|---|
| Project Title: | **Drainage Projects** |
| Department: | Public Works |
| Date Submitted: | Jun-19 |
| Project Priority: | High |
| Project Description: | Various drainage projects throughout the city |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 375,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 25,000.00 |
| Funding Source: | SPLOST VIII (partially funded) |

## PLANNING & ZONING

| | |
|---|---|
| Project Title: | **Vehicle (small SUV)** |
| Department: | Planning & Zoning |
| Date Submitted: | Jun-19 |
| Project Priority: | Low |
| Project Description: | Purchase a small SUV |
| Comprehensive Plan: | Unknown |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 37,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,500.00 |
| Funding Source: | General Fund Operating |

## FLEET SERVICES

| | |
|---|---|
| Project Title: | **Two Post Lifts** |
| Department: | Fleet Services |
| Date Submitted: | Jun-19 |
| Project Priority: | High |
| Project Description: | Install a 2 post lift |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 10,995.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | General Fund and Water/Sewer Fund Operating |

| | |
|---|---|
| Project Title: | **Wheel Balancer** |
| Department: | Fleet Services |
| Date Submitted: | Jun-19 |
| Project Priority: | High |
| Project Description: | Installing a wheel balancer |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 4,995.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | General Fund and Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **AC Recovery and Recharge Unit** |
| Department: | Fleet Services |
| Date Submitted: | Jun-19 |
| Project Priority: | Medium |
| Project Description: | Installing an AC recovery and recharge unit |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 6,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | General Fund and Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **Tire Changer (passenger vehicles)** |
| Department: | Fleet Services |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Install a tire changing apparatus |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 2,045.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | General Fund and Water/Sewer Fund Operating |

## WATER/SEWER OPERATIONS

| | |
|---|---|
| Project Title: | **Vac-Con** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Replace the old one |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 380,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 20,000.00 |
| Funding Source: | Water/Sewer Fund Operating |

| | |
|---|---|
| Project Title: | **Walk Behind Trencher** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a walk behind trencher |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | Unknown |
| Basis of Cost Estimate: | Unknown |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | Unknown |
| Funding Source: | Water/Sewer Fund Operating |

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|---|---|
| Project Title: | **Utility Van** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a utility van |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | Unknown |
| Basis of Cost Estimate: | Unknown |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | Unknown |
| Funding Source: | Water/Sewer Fund Operating |

| | |
|---|---|
| Project Title: | **Valve Exercise Machine** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a value exercise machine |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 90,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **Insertive Valves** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Purchase insertive valves which will be cut and installed into |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | Unknown |
| Basis of Cost Estimate: | Unknown |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **3/4 Ton Truck** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a 3/4 ton truck |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 60,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 10,000.00 |
| Funding Source: | Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **4" Double Diaphragm Pump** |

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|---|---|
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Using with well point system to dig deep trenches |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | Unknown |
| Basis of Cost Estimate: | Unknown |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | Unknown |
| Funding Source: | Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **Avanti System** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a new pumping system that injects chemicals into |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 7,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **Tapping Kit** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a machine used to cut into the side of water lines. |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 5,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **Trailer Dove Tail** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a trailer dove tail for heavy equipment |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 40,000.00 |
| Basis of Cost Estimate: | Unknown |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **Trench Box** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jul-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a trench box to dig walls to prevent cave-ins |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 10,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Water/Sewer Fund Operating |

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| | |
|---|---|
| Project Title: | **Water/Sewer Projects** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Various water/sewer projects funded by SPLOST |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, with funding and engineer |
| Cost Estimate: | $ 1,000,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | SPLOST VIII |

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| | |
|---|---|
| Project Title: | **Elevated Tank** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jun-20 |
| Project Priority: | Medium |
| Project Description: | Elevated water tank on East side |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, with funding and engineer |
| Cost Estimate: | $ 950,000.00 |
| Basis of Cost Estimate: | Engineer estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 50,000.00 |
| Funding Source: | SPLOST VIII |

| | |
|---|---|
| Project Title: | **Utility Relocates** |
| Department: | Water/Sewer Operations |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Relocating water/sewer utility lines on existing roads |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 425,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | SPLOST VIII |

## WATER TREATMENT PLANT: DRINKING WATER

| | |
|---|---|
| Project Title: | **Clear Well** |
| Department: | Water Treatment Plant |
| Date Submitted: | Jun-20 |
| Project Priority: | High |
| Project Description: | Replace existing Clear Well with a glass-fussed-to-steel storage tank at water treatment plant #1 |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | Yes, with EPD regulations |
| Cost Estimate: | $670,000.00 |
| Basis of Cost Estimate: | Engineers, selaed bids |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 15,000.00 |
| Funding Source: | Water Operations |

| | |
|---|---|
| Project Title: | **Clear Well** |
| Department: | Water Treatment Plant |
| Date Submitted: | Jun-20 |
| Project Priority: | High |
| Project Description: | Rehab existing Clear Well at water treatment plant #2 |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | Yes, with EPD regulations |
| Cost Estimate: | $10,000.00 |
| Basis of Cost Estimate: | Quotes |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 15,000.00 |
| Funding Source: | Water Operations |

| | |
|---|---|
| Project Title: | **Pickup Truck** |
| Department: | Water Treatment Plant |
| Date Submitted: | Jun-20 |
| Project Priority: | Mild |
| Project Description: | Purchasing pick up trucks, 1/2 ton |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | Yes, with Fleet Department |
| Cost Estimate: | $45,000.00 |
| Basis of Cost Estimate: | Historical |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,500.00 |
| Funding Source: | Water Operations |

| | |
|---|---|
| Project Title: | **Modular Office Building** |
| Department: | Water Treatment Plant |
| Date Submitted: | Jun-20 |
| Project Priority: | Mild |
| Project Description: | Replace existing building with new modular office |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $20,000.00 |
| Basis of Cost Estimate: | Historical |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,000.00 |
| Funding Source: | Water Operations |

| | |
|---|---|
| Project Title: | **Zero-turn Mowers** |
| Department: | Water Treatment Plant |
| Date Submitted: | Jun-20 |
| Project Priority: | Mild |
| Project Description: | Purchase zero-turn mowers |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $8,000.00 |
| Basis of Cost Estimate: | Historical |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 200.00 |
| Funding Source: | Water Operations |

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| | |
|---|---|
| Project Title: | **Fence** |
| Department: | Water Treatment Plant |
| Date Submitted: | Jun-20 |
| Project Priority: | Mild |
| Project Description: | Replace existing fencing at water treatment plant |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | Unknown |
| Basis of Cost Estimate: | Unknown |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | Water Operations |

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|---|---|
| Project Title: | **Piping** |
| Department: | Water Treatment Plant |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Installing 3.1 miles of pipe from MLK to 17 to Blueberry Hill |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | Unknown |
| Basis of Cost Estimate: | Unknown |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | Unknown |
| Funding Source: | Water Operations |

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| | |
|---|---|
| Project Title: | **Elevated Water Tank** |
| Department: | Water Treatment Plant |
| Date Submitted: | Jun-19 |
| Project Priority: | Medium |
| Project Description: | New water tower on the east side of Kingsland |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $950,000 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 50,000.00 |
| Funding Source: | SPLOST VIII |

**WASTEWATER TREATMENT PLANT: SEWER PLANTS**

| | |
|---|---|
| Project Title: | **Belt Press** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Meduim |
| Project Description: | Purchase a belt press |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 100,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 10,000.00 |
| Funding Source: | Sewer Operations |

| | |
|---|---|
| Project Title: | **Mower** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a mower |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 4,000.00 |
| Basis of Cost Estimate: | Quote |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 500.00 |
| Funding Source: | Sewer Operations |

| | |
|---|---|
| Project Title: | **Pickup Truck** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchase pickup trucks, new or used, 1/2 ton and 3/4 ton |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 85,000.00 |
| Basis of Cost Estimate: | Historical |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 1,500.00 |
| Funding Source: | Sewer Operations |

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| | |
|---|---|
| Project Title: | **Crane Truck** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a crane truck |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 60,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 2,500.00 |
| Funding Source: | Sewer Operations |

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|---|---|
| Project Title: | **Roof Replacement** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Medium |
| Project Description: | Repair or replace roof at the Water Treatment Facility -2 locations |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 20,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Sewer Operations |

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|---|---|
| Project Title: | **Lift Stations** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Medium |
| Project Description: | Remodel the current lift stations, two every year |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 615,000.00 |
| Basis of Cost Estimate: | ESG cost study |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 25,000.00 |
| Funding Source: | Sewer Operations |

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| | |
|---|---|
| Project Title: | **Fence** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Installing fence around plant and lift stations |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | Yes, contingent on on how many lift stations are remodeled |
| Cost Estimate: | $ 25,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Sewer Operations |

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| | |
|---|---|
| Project Title: | **Hack Control Boxes** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchase 4 SC200 hack control boxes for D.O. probes |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 15,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Sewer Operations |

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|---|---|
| Project Title: | **A/C Replacement** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Replace 7 A/C units |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 50,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | Sewer Operations |

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| | |
|---|---|
| Project Title: | **GEFA Project-Plant Renovations** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Bring old waste water treatment plant back online |
| Comprehensive Plan: | Yes |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 2,000,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 50,000.00 |
| Funding Source: | Sewer Operations & SPLOST VII |

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| | |
|---|---|
| Project Title: | **Composite Samplers** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchase 2 composite samplers (refrigerated) |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 28,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | SPLOST VII |

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| | |
|---|---|
| Project Title: | **Blowers** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchase 2 SBR blowers |
| Comprehensive Plan: | No |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 74,500.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | SPLOST VII |

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| | |
|---|---|
| Project Title: | **Bypass Pump** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchase a bypass pump |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $ 46,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | SPLOST VII |

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| | |
|---|---|
| Project Title: | **Pipe Lining** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | High |
| Project Description: | Install slip lining in manholes to prolong life |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 100,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No Effect |
| Recurring Cost on Operating Budget: | No Effect |
| Funding Source: | SPLOST VII & VIII |

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| | |
|---|---|
| Project Title: | **Manholes** |
| Department: | Wastewater |
| Date Submitted: | Jun-19 |
| Project Priority: | High |
| Project Description: | Rehab existing manholes where needed |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, contingent on how many manholes are needing repair |
| Cost Estimate: | $200,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 10,000.00 |
| Funding Source: | SPLOST VII & VIII |

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| | |
|---|---|
| Project Title: | SBR Rehabilitation |
| Department: | Wastewater |
| Date Submitted: | Jul-20 |
| Project Priority: | Medium |
| Project Description: | SBR Rehabilitation |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, IT Department |
| Cost Estimate: | $400,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 10,000.00 |
| Funding Source: | Sewer Operations |

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| | |
|---|---|
| Project Title: | SCADA Equipment Upgrade |
| Department: | Wastewater |
| Date Submitted: | Jul-20 |
| Project Priority: | Medium |
| Project Description: | SCADA Equipment Upgrade |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | Yes, IT Department |
| Cost Estimate: | $75,000.00 |
| Basis of Cost Estimate: | Vendor Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 3,000.00 |
| Funding Source: | Sewer Operations |

| | |
|---|---|
| Project Title: | Composite Samplers |
| Department: | Wastewater |
| Date Submitted: | Jul-20 |
| Project Priority: | Medium |
| Project Description: | Composite Samplers |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $14,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | No |
| Recurring Cost on Operating Budget: | $ - |
| Funding Source: | Sewer Operations |

**SOLID WASTE**

| | |
|---|---|
| Project Title: | **Side Loader Garbage Truck** |
| Department: | Solid Waste |
| Date Submitted: | Jun-19 |
| Project Priority: | Medium |
| Project Description: | Purchasing 2 garbage trucks over a 3year span |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 580,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 25,000.00 |
| Funding Source: | Solid Waste Reserves |

| | |
|---|---|
| Project Title: | **Limb Wagon** |
| Department: | Solid Waste |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Tandem axle limb wagon for yard debris pick up |
| Comprehensive Plan: | Yes |
| Multi-year: | Yes |
| Coordination: | No |
| Cost Estimate: | $ 290,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 10,000.00 |
| Funding Source: | Solid Waste Reserves |

| | |
|---|---|
| Project Title: | **Flatbed Truck** |
| Department: | Solid Waste |
| Date Submitted: | Jun-19 |
| Project Priority: | Mild |
| Project Description: | Purchasing a 1 ton flatbed 350 |
| Comprehensive Plan: | No |
| Multi-year: | No |
| Coordination: | No |
| Cost Estimate: | $50,000.00 |
| Basis of Cost Estimate: | Estimate |
| Effect on Future Operating Budget: | Repairs and maintenance |
| Recurring Cost on Operating Budget: | $ 5,000.00 |
| Funding Source: | Solid Waste Reserves |

## 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** | **SPLOST Estimated Budget** | **Other Financing Sources** | **Spent in Prior Years** | **Remaining $ Project Life** |
| Machinery & Equipment | $508,000 | $306,609 | $14,730 | $319,430 | $1,909 |
| Road Construction Projects | $6,900,000 | $4,164,567 | $925,716 | $5,202,823 | ($112,540) |
| Re-Surfacing Projects | $700,000 | $422,492 | $936,613 | $1,143,235 | $215,870 |
| Sidewalk Projects | $100,000 | $60,356 | $148,744 | $258,286 | ($49,186) |
| Misc. Repairs/Improvements | $335,000 | $202,192 | $0 | $161,037 | $41,155 |
| Water & Sewer Projects | $8,096,629 | $4,886,805 | $485,000 | $5,180,762 | $191,043 |
| **Total SPLOST VII** | **$16,639,629** | **$10,043,021** | **$2,510,803** | **$12,265,573** | **$288,251** |

| Capital Projects Funded by SPLOST VII<br>SPLOST VIII (Years: 2019 – 2025) | | | | | |
|---|---|---|---|---|---|
| | **Total SPLOST Referendum** | **SPLOST Estimated Budget** | **Other Financing Sources** | **Spent in Prior Years** | **Remaining $ Project Life** |
| Buildings (upgrades & remodel) | $1,250,000 | $1,250,000 | $0 | $0 | $1,250,000 |
| Machinery & Equipment | $1,478,465 | $1,478,465 | $0 | $56,925 | $1,421,540 |
| Road & Drainage Projects | $4,812,630 | $4,812,630 | $0 | $0 | $4,812,630 |
| Re-Surfacing Projects | $1,117,000 | $1,117,000 | $0 | $0 | $1,117,000 |
| Sidewalk Projects | $565,000 | $565,000 | $0 | $0 | $565,000 |
| Water & Sewer Projects | $3,235,000 | $3,235,000 | $0 | $11,908 | $3,223,092 |
| **Total SPLOST VIII** | **$12,458,095** | **$12,458,095** | **$0** | **$68,832** | **$12,389,263** |

## 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 2018.

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.

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# City Wide Capital Assets

| Function/Program | Fiscal Year 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|
| Police | | | | | | | | | | |
| Stations | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Patrol units | 32 | 36 | 41 | 40 | 47 | 43 | 48 | 40 | 40 | 37 |
| Fire stations | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Fire Trucks | | | | | | | | | | |
| Engine | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 8 |
| 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 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Public works | | | | | | | | | | |
| Streets owned (miles) | 89.27 | 89.27 | 89.27 | 89.27 | 89.27 | 89.02 | 90.51 | 110.85 | 114.06 | 114.06 |
| Service trucks | 15 | 15 | 17 | 15 | 16 | 16 | 20 | 14 | 14 | 19 |
| Tourism | | | | | | | | | | |
| Welcome Centers | 1 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water | | | | | | | | | | |
| Service trucks | 19 | 19 | 16 | 10 | 17 | 21 | 24 | 20 | 20 | 20 |
| Fire hydrants | 1,432 | 1,470 | 1,481 | 1,485 | 1,497 | 1,507 | 1,513 | 1,513 | 1,517 | 1,531 |
| 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) | 4.4 | 4.4 | 4.4 | 4.4 | 4.4 | 4.4 | 4.4 | 4.4 | 4.4 | 4.4 |
| Solid Waste | | | | | | | | | | |
| Garbage can collection trucks | 6 | 6 | 6 | 5 | 5 | 6 | 6 | 6 | 8 | 8 |
| Other collection trucks[b] | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 6 |

**Sources:** Various City departments.

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

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

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

# City of Kingsland

## Short-Term Work Program & Capital Improvement Plan

## 2018 - 2022

| Project or Activity | 2018 | 2019 | 2020 | 2021 | 2022 | Responsible Party | Cost Estimat | Funding Source | Status |
|---|---|---|---|---|---|---|---|---|---|
| **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 | On-going, Georgia Power and Retail360 Plan Underway |
| Adapt Zoning Ordinance to current opportunites/issues. | X | X | X | X | X | Planning & Development | Staff Time | General Fund | On-going ordinance updated as needed |
| Encourage development in line with best practices. | X | X | X | X | X | Planning & Development | Staff Time | General Fund | On-going |
| Develop West Kingsland, Lakes, May Creek and Summerfield Drainage Plan. | | X | | | | Planning & Development | Staff Time | General Fund/ FEMA Mitigation Funding | In-process, updating 1997 drainage plan and improvements with FEMA |
| **ECONOMIC DEVELOPMENT** | | | | | | | | | |
| Support the Downtown Development Association's Programs and Activities. | X | X | X | X | X | City | Staff Time | General Fund | On-going, employed new DDA Director, working on downtown corridor overlay district, support downtown |
| 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 | Further clairification is required. |
| Draft a development plan for Exit 6. | X | X | X | X | X | City | Staff Time Cit | General Fund | On-going |
| Draft a redevelopment plan for Exit 3. | X | X | X | X | X | City | Staff Time | General Fund | On-going |
| Continue downtown revitalization activities as part of economic development efforts. | X | X | X | X | X | City | Staff Time | General Fund | On-going |
| 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 | On-going, support continues w/several joint projects. |

# City of Kingsland

## Short-Term Work Program & Capital Improvement Plan

## 2018 - 2022

| Project or Activity | 2018 | 2019 | 2020 | 2021 | 2022 | Responsible Party | Cost Estimat | Funding Source | Status |
|---|---|---|---|---|---|---|---|---|---|
| Draft Downtown Overlay District | | X | | | X | City/KDA | Variable | General Fund | Ongoing, addressing zoning and design |
| Work with Gateway CID to develop Exit 3 attraction. | X | X | X | X | X | City/GCID | Staff Time | General Fund | On-going, DA has been approved, Sports field agreement approved by CID. |
| **HOUSING** | | | | | | | | | |
| Draft a small area revitalization plan for MLK Boulevard. | | | X | | | City | Staff Time | General Fund | Status unknown |
| Draft a small area revitalization plan for North and South Orange Avenue. | | | X | | | City | Staff Time | General Fund | Status unknown |
| Inventory city-owned property to identify sites appropriate for the development of workforce housing. | | | X | | | City | Staff Time | General Fund | Status unknown |
| **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 | On-going |
| Apply for the National and State Register of Historic Places designation for buildings of historic significance. | | X | | | | DDA/City | Staff Time | General Fund | Need Status Update |
| 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 | Need Status Update |
| Adopt a tree ordinance. | | | X | | | City | Staff Time | General Fund | Need Status Update |

# City of Kingsland
## Short-Term Work Program & Capital Improvement Plan
## 2018 - 2022

| Project or Activity | 2018 | 2019 | 2020 | 2021 | 2022 | Responsible Party | Cost Estimat | Funding Source | Status |
|---|---|---|---|---|---|---|---|---|---|
| Adopt a River Corridor Protection ordinance. | | X | | | | City | Staff Time | General Fund | Need Status Update |
| Evaluate results of historic preservation programs. | | | X | | | City | Staff Time | General Fund | Need Status Update |
| Continue to support the annual Catfish Festival. | X | X | X | X | X | City | Staff Time | General Fund | On-going |
| **COMMUNITY FACILITIES AND SERVICES** | | | | | | | | | |
| Maintain a capital improvements plan. | X | X | X | X | X | City | Staff Time | General Fund | On-going |
| Update capital improvement projects listed in Short Term work Program. | X | | | | | City | Staff Time | General Fund | Completed |
| Maintain water and sewer master plan. | X | X | X | X | X | City | Staff Time | General Fund | Need Status Update |
| Maintain map of the water and sewer system. | X | X | X | X | X | GIS/Municipal Utilities | Staff Time | General Fund | On-going |
| Refurbish old water lines in the downtown area. | | | X | X | X | Municipal Utilities | Staff Time | Proprietary Fund | On-going as funds available |
| Replace dilapidated sanitary sewers in downtown and old city areas. | | | X | X | X | Municipal Utilities | Staff Time | Proprietary Fund | On-going as funds available |
| Participate in drafting of the Coastal Greenway Plan. | X | X | | | | City | Staff Time | General Fund | Need Update |
| Expand water treatment/storage facilities. | | | X | | | Municipal Utilities | Staff Time | Enterprise Fund | In-progress |
| Continue to upgrade lift stations. | X | X | X | X | X | Municipal Utilities | Staff Time | Enterprise Fund | On-going as funds available |
| Fire Station 4 facility expansion. | | X | | | | Fire Dept | $450,000 | General Fund/ SPLOST VIII | Possible SPLOST 8 project |
| Rescue/Pumper | | X | | | | Fire Dept | $600,000 | General Fund | Need Update |

# City of Kingsland

## Short-Term Work Program & Capital Improvement Plan

## 2018 - 2022

| Project or Activity | 2018 | 2019 | 2020 | 2021 | 2022 | Responsible Party | Cost Estimat | Funding Source | Status |
|---|---|---|---|---|---|---|---|---|---|
| 100' Platform Fire Truck | | | X | | | Fire Dept | $1,000,000 | General Fund/ SPLOST VIII | Need Update |
| Breathing Apparatus | X | | | | | Fire Dept | $200,000 | General Fund/ Grant Funding | Purchased November 2018 |
| Fire Brush Truck | | | | X | | Fire Dept | $150,000 | General Fund | Need Update |
| Build north, west and east sewer force mains. | | X | X | X | | Municipal Utilities | Unknown | GEFA/EDA/SPLOST | Postponed, focusing on rehab of existing facilities |
| Upgrade Water Plants | | | X | | | Municipal Utilities | Unknown | GEFA/Enterprise Fund/ SPLOST | On-going |
| Loader with Quick Attachments | | X | | | | Public Works | Unknown | SPLOST | Need Update |
| Grader | X | | | | | Public Works | $130,000 | SPLOST | Need Update |
| Mini Excavator | X | | | | | Public Works | $99,000 | General Fund | Need Update |
| Roller | | X | | | | Public Works | $80,000 | SPLOST | Need Update |
| Dump Truck | | | X | | | Public Works | $100,000 | SPLOST | Need Update |
| Garbage Truck | | X | | | | Public Works | $270,000 | Enterprise Fund | Need Update |
| Limb Wagon | | | X | | | Public Works | $150,000 | Enterprise Fund | Need Update |
| Complete City Fiber Optic Network | X | X | X | X | X | IT | Unknown | General Fund | Completed, on-going |
| Replace Computer Servers | | X | X | | | IT | Unknown | General Fund | Completed, Replaced w/IBM Rack System, on-going |
| Storage Area Network | | X | | | | IT | Unknown | Seized Assets | Need Update |
| Archive Facility Upgrades | | | X | | | City Clerk | Unknown | General Fund | Moved archives to WWTP, need ongoing upgrades |
| Online Account Access/Payment | | | X | | | Finance | Unknown | General Fund/ Enterprise Fund | Completed online citations, utility payments, and business license renewals. Need online property taxes. |
| Email Billing Statements | | X | | | | Finance | Unknown | Enterprise Fund | Need Update |
| Implement Incode Tax software | | X | | | | Finance | Unknown | General Fund | Need Update |

# City of Kingsland
## Short-Term Work Program & Capital Improvement Plan
## 2018 - 2022

| Project or Activity | 2018 | 2019 | 2020 | 2021 | 2022 | Responsible Party | Cost Estimat | Funding Source | Status |
|---|---|---|---|---|---|---|---|---|---|
| **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 | On-going, update due 2018 |
| Continue mutual aid agreements (fire, police, building inspection, code enforcement, etc.). | X | X | X | X | X | Cities/County | Staff Time | General Fund | On-going |
| Update Comprehensive Plan in 2022, or sooner if major changes occur or new trends develop in conjunction with other jurisdictions. | | | | | X | Cities/County | Staff Time | General Fund | Updates are underway with CRC |
| Law Enforcement Data sharing network | X | X | | | | Cities/County | Unknown | SPLOST | Completed, New World Systems |
| Coordinate emergency planning services with the County, St Marys and Woodbine. | X | X | X | X | X | County/Cities | Staff Time | General Fund | Need Update |
| **TRANSPORTATION** | | | | | | | | | |
| Implement Rails to Trails (2007) recommendations, such as a multi-use path. | | | X | | | PSA | Unknown | PSA Funds | Need Update |
| Connect Colerain Road to Highway 40, via Camden Woods Parkway. | | | | | X | City | Unknown | SPLOST /GDOT | Future project as development progresses |
| Implement recommendations for the Downtown Master Plan. | X | X | X | X | X | City | Staff Time; Variable | General Fund | On-going |
| 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 | X | | | | County/GDOT | Unknown | GDOT/County/ SPLOST VII | Project underway |

# City of Kingsland

## Short-Term Work Program & Capital Improvement Plan

## 2018 - 2022

| Project or Activity | 2018 | 2019 | 2020 | 2021 | 2022 | Responsible Party | Cost Estimat | Funding Source | Status |
|---|---|---|---|---|---|---|---|---|---|
| Install signalized rail crossings on U.S. Highway 17, Satilla Street, May Street, East Street and Grove Boulevard. | | | | | X | City/GDOT | Unknown | GDOT | Need update |
| Extend Woodbridge Road to Colerain-St Marys Road. | | | | X | | Developer | Unknown | Private | Need Update |
| Replace & Upgrade Street Signs | | X | X | | | Public Works | Unknown | SPLOST | On-going as funds available |
| Sidewalks | | X | X | | | Public Works | $300,000 | SPLOST/LMIG | Completed Gross Road Sidwalk project |
| Gross Rd 4-laning | | | X | | | Public Works | Unknown | SPLOST | Future project |
| May Creek Culvert Replacement | | | X | | | Public Works | $80,000 | SPLOST | |
| Lakes Blvd East extension | | | X | | | Public Works | Unknown | SPLOST | |
| Update Joint Comprehensive Transportation Plan | | | X | | | County/Cities | Unknown | General Fund | |









## Waste Water Treatment Plant Renovations

*$4,500,000 SPLOST Project to bring the old sewer plant back online.*

# 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.<br><br>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. |

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# 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 |