City of Kingsland
FY 2023-2024 Operating and Capital Budget



Adopted Version - 10/01/2023

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COVER PAGE

City of Kingsland

FY 2023-2024 Operating and Capital Budget



MAYOR AND CITY COUNCIL

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.



Mayor
Dr. C. Grayson Day, Jr.



Mayor Pro Tem
Alex Blount



Councilwoman
Kristy Chance



Councilman
Farran Fullilove



Councilman
James Galloway

VISION, CORE VALUES, GOALS

Vision Statement

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

Core Values & Citywide Goals

Exemplary public service is our main goal.
We are strongly committed to these core values and city-wide goals:

	**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
	**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
	**Sustainability**	**Goal 5:** 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.

DEPARTMENT DIRECTORS

City Manager

Lee Spell, City Manager
lspell@kingslandgeorgia.com

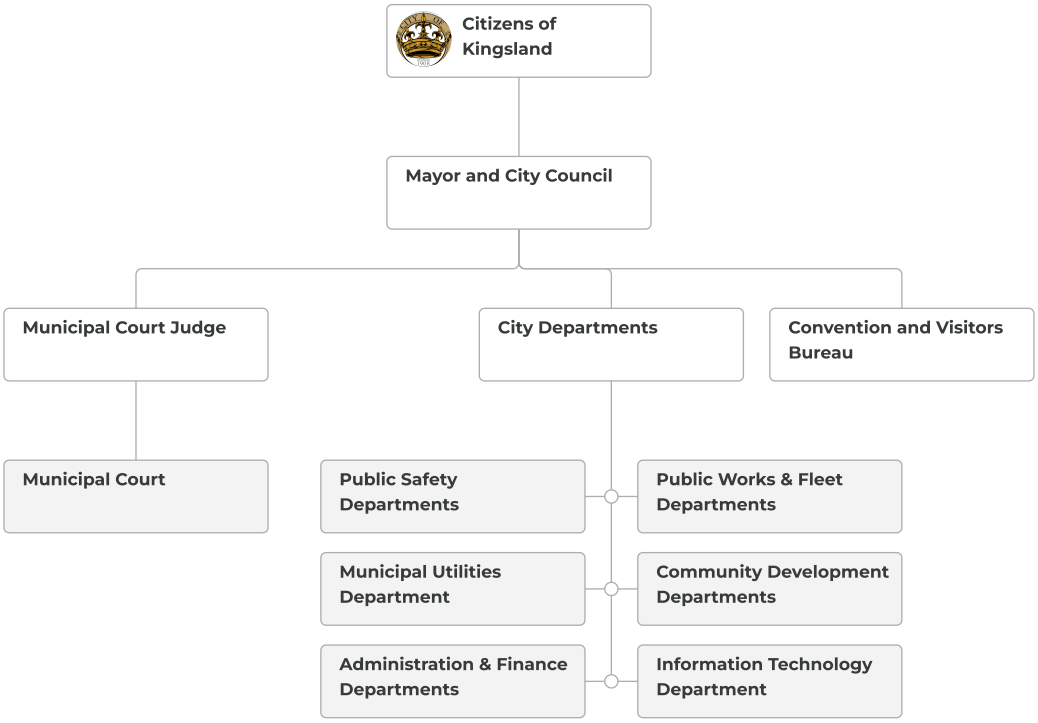


Department Directors

Jo Seigler Horne	jseigler@kingslandgeorgia.com	City Clerk
Kevin Foddrell	kfoddrell@kingslandgeorgia.com	Information Technology Director
Filiz Morrow	fmorrow@kingslandgeorgia.com	Finance Director
Cindy McCollough	cmccollough@kingslandgeorgia.com	Deputy Finance Director
Kathi Greene	kgreene@kingslandgeorgia.com	Clerk of Court
Rickey Evans	revans@kingslandga.gov	Police Chief
Jason Seaward	jseaward@kingslandga.gov	Deputy Police Chief
Terry Smith	tsmith@kingslandgeorgia.com	Fire Chief
Bill Coleman	bcoleman@kingslandgeorgia.com	Public Works/Municipal Utilities Director
Ron Knox	rknox@kingslandgeorgia.com	Deputy Public Works/Municipal Utilities Dir.
James George	jgeorge@kingslandgeorgia.com	Building Official
Scott Kimball	skimball@kingslandgeorgia.com	Planning & Zoning Director
Ronnie Wise	rwise@kingslandgeorgia.com	Fleet Services Director
Tonya Harvey	Tonya@VisitKingsland.com	Convention & Visitors Bureau Director Downtown Development Director
Sarah Beard	Sarah@VisitKingsland.com	Convention & Visitors Bureau Deputy Director

ORGANIZATIONAL STRUCTURE

Kingsland Organizational Structure



READER'S GUIDE

Reader's Guide

The City of Kingsland Budget document is intended to provide information at both the detailed and summary level to accommodate the needs of various users. The following is a brief description of the information included in each section of this document.

Introduction and Overview

Transmittal Letter - Comprehensive introduction to the City's new fiscal year budget.

About Kingsland - Brief history of our city and details of governmental structure, mission, vision, and values (strategic priorities).

Financial Structure, Policy, and Process

Financial Accounting Structure - Information on our financial accounting structure includes classification (governmental vs proprietary), descriptions, and a graph of all city funds.

Budget Process - Information on our budget basis and structure, budget process, and performance measurement program.

Personnel Summary

Positions by Department - Information on our position titles and count by department.

Citywide Organizational Chart - A chart that depicts our overall organizational structure by departments.

Benefit Summary - Information on our benefits that are offered to full-time employees.

Financial Summaries

Citywide Budget Summaries - Information on the overall fiscal year 2024 budget appropriations. Schedules and charts are included to give different perspectives on categories such as revenue sources, expenditure categories, and expenditures by department. Changes in fund balance over multiple years are presented.

General Fund Summary - Information on the fiscal year 2024 budget for the general fund. Schedules and charts are included to give different perspectives on categories such as revenue sources, expenditure categories, and expenditures by department.

General Fund Department Summaries - This section includes detailed non-financial and financial information about each department's activities for the General Fund, including mission, department overview, goals and objectives (and how they link with the city's vision and strategic priorities), performance measures, capital outlay overview, budget expenditure summary, changes in personnel, and department organization chart.

Special Revenue Fund Summaries - Budget summaries are shown on each of the Special Revenue Funds. These funds are used to account for the proceeds of revenue sources that are restricted legally for specific purposes. The City has 14 special revenue funds as follows: Confiscated Assets, CDBG-Planning grant, CDBG-DR grant, CDBG-MIT grant, TAP grant, Infrastructure grant, Multiple grant, Georgia Gateway CID, Tax Allocation District #1 and #2, Convention and Visitors Bureau, Hotel/Motel Tax, Downtown Development Authority, and Kignsland Development Authority.

Capital Project Fund Summaries - Budget summaries are shown on each of the Capital Projects Funds. These funds are used to account for the capital projects of the City. The City has 2 capital projects funds - Special Purpose Local Option Sales Tax (projects approved by referendum) and Capital Projects Fund (projects approved by Mayor and Council).

Debt Service Fund Summary - The budget summary is shown on the City's Revenue Bond fund. This fund accounts for the accumulation of resources for, and retirement of, revenue bonds. The City's debt structure and legal debt margin are also shown here.

Enterprise Fund Summary - Budget summaries are shown on each of the Enterprise Funds. The City has two enterprise funds -

Water and Sewer fund and Solid Waste fund. Schedules and charts are included to give different perspectives on categories such as revenue sources, expense categories, and expenses by department. Also depicted are detailed non-financial and financial information about each department's activities for the Enterprise Funds including mission, department overview, goals and objectives (and how they link with the city's vision and strategic priorities), performance measures, capital outlay overview, budget expenditure summary, changes in personnel, and department organization chart.

Capital

Capital Improvement Initiatives - This section includes information on our capital budgeting process and outlines criteria to classify items as capital outlay.

Multi-year plan - A five year detailed capital improvement plan is depicted here.

SPLOST Projects - Projects funded by SPLOST are depicted here.

Appendix

Financial Management Policies - Excerpts of our financial management policies, including budgeting, capital improvement plan, budgetary procedures, revenue, expenditures, fund balance, cash management, debt management, tax exempt debt, purchasing, accounting, auditing, financial reporting, internal controls, and E-commerce.

Community Profile - Our city's demographic, economic, and statistical data is shown here.

Glossary - The definitions of commonly used terms in governmental accounting and budgets is shown here.

Budget Acronyms and Abbreviations

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

Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Kingsland
Georgia

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of The United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Kingsland, Georgia, for its Annual Budget for the fiscal year beginning October 1, 2022. 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 operations 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 eligibility for another award.

INTRODUCTION AND OVERVIEW

The City of Kingsland, GA
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Kingsland, GA 31548
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Kingsland
GEORGIA | EST. 1908

Finance Department

Dr. C. Grayson Day, Jr.
MAYOR

Filiz Morrow, CPA, MPA
Director of Finance

October 1, 2023

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

It is my pleasure to submit to you the Fiscal Year (FY) 2023-24 Operating and Capital Budget for the City of Kingsland. This budget is derived from the Mayor and City Council's priorities to meet Kingsland's continued commitment to provide the highest quality of services to the community in the most cost-effective manner. These priorities align with the City's updated 2030 comprehensive plan and capital improvement plan and work towards building the City's long-term financial sustainability. The FY 2023-24 budget for all appropriated funds totals $54,168,685 which is an increase of $10,366,706 over last year. This increase is mainly due to an increase in capital projects in the general fund and the water and sewer fund, along with an increase in staffing and related cost of living increases.

A city's budget is effectively a strategy that takes the long-range plans, contemplates the general operating costs to deliver the expected level of service, and then applies the coming year's priorities to them while taking into consideration the expected revenues. The City of Kingsland executes its strategies by funding its priorities in both its operating and capital budgets.

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 Mayor and Council.

Kingsland's strong fund balance in place has allowed the City to get through the current economic conditions with minimal financial strain. 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. As always, a conservative approach was maintained throughout the budget planning process. This proactive and responsible approach has enabled the city to roll taxes back below the rollback rate to 6.10 mills. This is the fifth year in a row for a millage rate reduction while still providing the services that our citizens desire and building our fund balance to a healthy level. At almost a half mill (.40) reduction over the prior year, the general fund is still able to have a budget contingency of $402,704. This is made possible by the healthy growth of our tax digest, reflecting a 17% increase in value over the prior year with new growth representing 10% and reassessments at a 7% increase.

There are several differences between 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 governments can pass down mandates that can be costly for 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 30 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 FY 2023-24. 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's 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 operation guide for departments that receives 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 throughout the document.

Budget Organization

The budget includes three major parts:

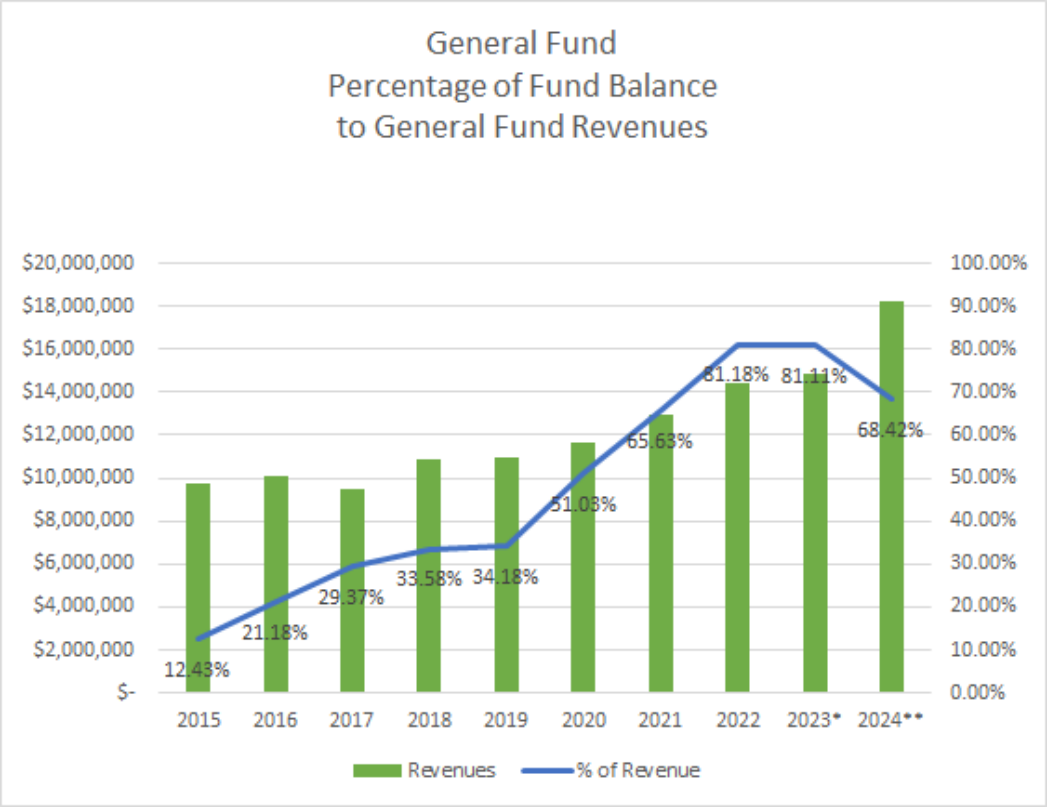
- Summary Statements – provide an over-all description of the City and financial summaries and policies. It includes statistical indicators that help to depict where the city is heading. This section includes a city-wide personnel summary to easily understand staffing requirements at a glance, as well 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's budgets due to the acquisition of current year's projects are discussed.

Fund Overview

General Fund

The general fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. It is a major governmental fund of the City.

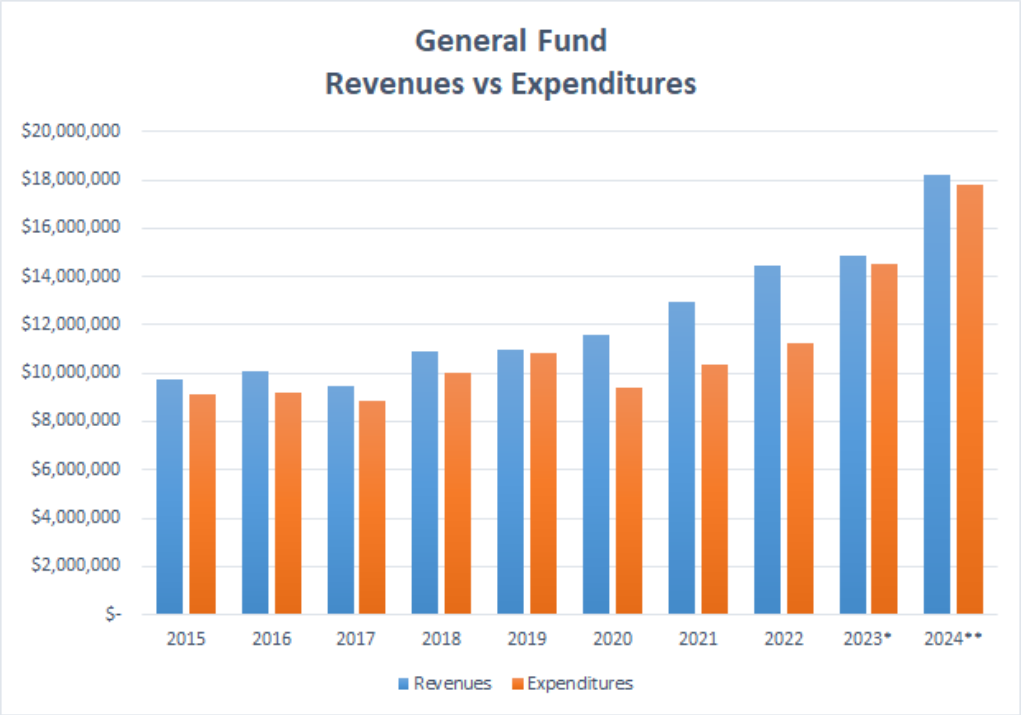
The City's goal is to maintain the fund balance of the general fund at a level for reserves for emergencies and allocated as discussed in the financial policies section. In FY 2008 salaries were increased at the recommendation of an independent pay study. The implementation of the study came just before 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 a stable growth trend through the current budget year 2024. We are also optimistic this trend will continue due to a 17% increase in tax digest value with 10% of that attributed to new growth versus reassessments. For this budget, the City's tax millage rate was rolled back below the rollback rate to 6.10 mills from 6.50 mills.



This graph displays the cumulative results 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 FY23 and FY24 are budgeted non-GAAP basis.

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 2024 at 68.42%. For this budget, Council took action to utilize 30% of the fund balance or $3.66M for various capital projects to include new fairgrounds, police headquarters, relocation of finance, housing and development, tanker truck, fire engine, and cost share with the county public health building. The proposed budget represents a moderate financial cash flow for the coming year to support current expenditures.

Total revenues are estimated at $18,205,241 which represents a 22.5% or $3,344,224 increase over the prior year's amended budget. This increase is attributed to cash carried forward for the aforementioned use of fund balance to fund various capital projects.



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 FY23 and FY24 are budgeted non-GAAP basis.

Total expenditures are estimated at $17,802,537. This represents a 22.4% increase over the prior year's budget. This is attributable to increases in salaries for 5% cost of living adjustments (6.5% for the police department) and, 3% performance raises, 11.5 new positions, supply cost, capital outlays, and capital projects. Capital expenditures include vehicles and equipment, firehouse remodels and equipment, public works equipment, new police station and equipment, fairgrounds, infrastructure, and drainage projects. Some of the larger capital outlay projects 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. For every one dollar received in taxes, public safety expends 62 cents.

Where Do Your Tax Dollars Go?



The chart above shows how your tax dollars are allocated. For every one dollar received in taxes, public safety expends 62 cents.

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 an intergovernmental contract.

The City appoints all board members of the C&VB. The City reviews and approves the budget and governs collection and disbursement of funds. The C&VB is included 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 $1,627,147. This is a 4% increase from the prior year with a slight increase in revenues from increased lodging and cash carry forward. As with all the City's budgets, this budget is prepared on a 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 23/24 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 a cash basis.
- Multiple Grant Fund accounts for all other grants that do not exceed 2% of the general fund's fund 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 a cash basis resulting in depreciation and compensated absences not being budgeted.

Total revenues are estimated at $20,186,000. This is a 71.98% or $8.4M increase from the prior year budget mainly due to bond proceeds for the funding of designated water and sewer projects. Other operating revenues have increased due to an increase in residential and commercial construction resulting in more tap fees and capital recovery fees. The cash basis allows for capital recovery fees to be budgeted as revenues. Non-operating revenues have decreased due to the elimination of capital lease financing sources.

Total expenses are estimated at $19,608,958. Expenses show a 78.87% increase over last fiscal year mainly due to increases in capital projects. Capital expenditures include water and sewer infrastructure projects, equipment, heavy equipment, vehicles, lift station improvements, and improvements to the waste water treatment system and water plant. Major capital expenses are detailed in the capital improvement section. An increase in expenses are also in salaries and benefits for two new positions. The cash basis allows for principal payments on liabilities.

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 $1,792,430 with expenses being estimated at $1,669,512. This fund shows a 14.59% increase in revenues related to new growth in the customer base, cash carry forward for capital outlay purchases, and residential trash pick-up fee increase. The expenses reflect a 15.73% increase in capital outlays and increases in salaries and benefits for four new positions.

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

Budget Summary

Adopted Budget FY 2024

Fund	Adopted Budget FY 2024	Revised Budget FY 2023	Inc/Dec Over FY 2023	% Change

General Fund	$18,205,241	$14,861,017	$3,344,224	22.50%
CVB Fund	$1,627,147	$1,563,473	$63,674	4.07%
Special Revenue Funds	$4,237,405	$8,596,790	-$4,359,385	-50.71%
Capital Project Funds	$7,890,962	$5,274,810	$2,616,152	49.60%
Debt Service Funds	$229,500	$204,000	$25,500	12.50%
Water/Sewer Fund	$20,186,000	$11,737,669	$8,448,331	71.98%
Solid Waste Fund	$1,792,430	$1,564,220	$228,210	14.59%
Totals	$54,168,685	$43,801,979	$10,366,706	23.67%

Budget Highlights

1. The current budget was prepared to ensure current revenues support current expenditures. All funds revenues total $54,168,685 with a contingency of $1,146,850.

2. A total of $24,638,683 in capital outlays is planned. Half of this amount will be paid out of the current budget or the "pay as you go" method; $3,300,000 will be funded from SPLOST funds, $4,240,962 from capital projects funds, $904,580 from grant funds and $13,697,330 will be funded with enterprise funds (with $12.2M from bond proceeds) leaving $2,495,811 funded by general funds. A detailed schedule can be found in the capital outlay section.

3. The current budget approved 11 new positions. The positions are for 1 police captain, 1 firefighter, 1 fire training officer at mid-year, 2 public works crew workers, 2 water/sewer utility line technicians, and in the solid waste 2 equipment operators and 2 crew workers. The annual recurring cost for these positions for salaries plus benefits will be approximately $330K.

4. The City paid off all general fund debt in FY 2020 and all enterprise debt in FY 2022. In FY2023 the City issued 20-year $20M revenue bonds in water and sewer for upcoming projects. The only other debt remaining is the Welcome Center revenue bond funded by lodging taxes.

5. Total expenditures of $17,802,537 were requested and approved in the General Fund. This amount includes 5% cost of living adjustment for all employees (6.5% for the police department) and up to 3% performance raises. Additionally, the employee share of the 10% health insurance increase is being absorbed by the city.

6. A total of $3,300,000 is estimated to be available for various SPLOST funded projects. A project list over the life of SPLOST 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, fire and rescue management support services, and grant writing administrative services.

FY 2023-2024 Goals

Each department has developed specific priorities as the basis for budget proposals. The following are the city-wide goals. Each department has objectives which they use to achieve their related goals. Each department's priorities pertain to the basic premise of providing quality services. The long term strategic goals 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:** 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.

- **Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.

- **Goal 3:** To provide the necessary tools whereby municipal employees can excel in providing exceptional services to the community through innovative thinking and balanced growth.

- **Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.

- **Goal 5:** 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.

Issues in Developing the Budget

The following issues were considered by the Council in its review of the FY 2023-2024 Budget.

1. In the current times, going into the fourth budget after the onset of the pandemic, local governments are faced with the dilemma of providing the same level of service with increased costs for labor, materials, and equipment. This puts more pressure on providing a balanced budget without raising the cost to the taxpayers. Fortunately, we are continuing to see signs of revenues exceeding expectations. With that in mind, the Council took the stance not to burden the taxpayers with increasing rates on the general fund and water/sewer enterprise fund. However, for the smaller scale solid waste enterprise fund, a 14% ($1.75/month) increase in residential trash service was needed to offset increased equipment costs. We will continue to watch the economy closely and make adjustments as needed.

2. On the revenue side, the new growth from residential home construction has increased values in our tax digest by 17% with 10% of this being new growth and 7% being due to reassessments. As a result of this growth and continued cost-saving strategies in place, we were able to roll back our millage rate (below the state rollback rate) to 6.10 mills from the prior year's 6.50 mills. This is the 5th consecutive year of rolling back taxes. Continuing our collection efforts with the success of our 8th 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 residential and commercial growth. This also affects our water and sewer revenues as capital recovery fees are almost back up to prerecession amounts. However, going into the new year, we are starting to see the residential market slow down. 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 kept 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. By having conservative budgets, employees are able to receive raises and bonuses when the budget is able to provide for them. The table below depicts the increases in the past and for this budget.

Fiscal Year	Raise %/One-time Bonus $
2014/15	$500
2015/16	$750
2016/17	Up to 3.5%
2017/18	$750 non-public safety Up to 10% Public Safety
2018/19	Up to 4.5% & $350
2019/20	Up to 2% & $350
2020/21	-
2021/22	Up to 5% & $350
2022/23	5% COLA, up to 3% & $350
2023/24	5% COLA (6.5% PD), up to 3% % $350

4. Health insurance is a major expense, on the city budget, reaching $1.3 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%
2021/22	14.4%
2022/23	7%, changed to PPO
2023/24	10%

The City absorbed the employee increases in FY 2015/16, FY 2021/22, FY 2022/23, and in FY 2023/24.

5. 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 expenses and sharing some services with local governmental entities.

6. One of the main challenges in this year's budget is being able to hire qualified employees. Retention and turnover are a big expense to the budget. In order to make more attractive hiring offers, this budget included a 5% cost of living adjustment (6.5% for the police department) to the current pay scale. The budget also includes up to 3% performance raises on the anniversary of current employees. These measures will cost the city approximately $700,000 annually in salaries and benefits.

7. 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 in 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 they 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 2023-2024 budget to be balanced and reflective of the City's diligence to maintain our quality of services efficiently 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 even with the pandemic. 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 yet, but we continue to be proactive in planning for 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 privately-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 $2.5 million. The project is expected to break ground in late 2024 or early 2025.

City council recently approved the second tax allocation district for the city. This will be a major-mixed use commercial development on approximately 584 acres with a taxable real estate value of $5.6M. Bringing a town center concept of big name retailers and multifamily housing will increase our tax base and have multiple positive effects on our local economy. This project is expected to begin in 2024 and take approximately 8 years to complete.

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. These measures in place have allowed the city to maintain a healthy fund balance and strong financial position for sustainability.

I think once again, through the efforts of the 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 2022–23 operations.

In closing, I believe the FY 2023-24 budget shows a reasonable approach to fulfill the goals of the 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 special thanks to Cindy McCollough and Hannah Smith 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

ABOUT KINGSLAND

Government

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 over 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	12/31/26	13*	48	Educator
Alex Blount, Mayor Pro Tem	12/31/26	18	44	Residential Construction
James Galloway, Council	12/31/24	7	59	Public Safety
Kristy Chance, Council	12/31/26	3	51	Self-Employed
Farran Fullilove, Council	12/31/24	3	73	Public Safety

**Past Council Member for eight years.*

City Amenties

Accommodations

There are currently 21 open hotels located in Kingsland off Interstate 95 with 1,261 guestrooms available for occupancy. Home 2 Suites is currently under construction and is scheduled to open in 2024, with an additional 95 guestrooms. Three additional hotel properties catering to long-term guests are located in downtown Kingsland, offering a combined total of 64 guestrooms. The combined total of available lodging in Kingsland is 1,420 rooms. With the annexation of a KOA, the City of Kingsland now offers 6 RV/Camping parks with a total of 285 RV sites, 8 cabins and 8 tent sites. The RV/Camping parks are located on Exits 1, 3, 6 and 7.

There are several meeting spaces available for rent to the general public. These facilities include meeting spaces at local hotels that are able to host groups of 10-200 guests; and banquet rentals for up to 350 guests. A 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 68.8 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, a gymnasium for basketball, a 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 by 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 on 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 9,298 students, with a staff of 1,508 employees, consisting of 629.8 teachers. The overall student to teacher ratio is 14.76 to 1. Student percentages by ethnicity are: 59% white, 20.9% black, 9.2% multi-race, 9.3% Hispanic and 1.6% Asian, Indian and Pacific. There are 3 private school options available in the county for grades kindergarten through twelfth.

Source: Georgia Department of Education, National Center for Education Statistics, October 2021.

Higher Education

College of Coastal Georgia (CCG) serves the needs of the community by offering select college-level courses at 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 was completed last year for a new technical college. The college, Coastal Pines Technical College, has been built on a 20-acre site off of Interstate 95, exit 3 in Kingsland and opened 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 of 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 (http://www.sghs.org/body.cfm?id=153)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 in 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 69 physicians, 21 dentists, and 5 local veterinarians' offices.
Source: Southeast Georgia Health System, www.sghs.org

Public Safety

Fire and police protection are provided for the residents of the city. Kingsland's police force consists of 48 employees, including 3 School Resource Officers. Three fire stations service Kingsland residents with 28 full-time firefighters (including EMTs & Paramedics), 16 part-time firefighters, and about 30 volunteers. Kingsland Fire Department is rated by 0H.Insurance Services Office (ISO). (http://www.iso.com) 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 1H1Hs cargo terminals (http://www.jaxport.com/sea/sea.cfm) capable of handling container, automobile, bulk, breakbulk and refrigerated cargoes, as well as cruise and local ferry service (http://www.jaxport.com/ferry/index.cfm). The St. Marys Municipal Airport also serves the area. The nearest navigable river is the St. Marys River, which has a 32-foot channel 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 the 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 with 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 in 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 the 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 an 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 for the residents of the city.

Local Economy

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
2022	$12,348,725	2017	$7,038,261
2021	$10,558,175	2016	$6,618,865
2020	$9,119,054	2015	$6,992,803
2019	$7,880,093	2014	$7,263,922
2018	$7,733,618	2013	$7,005,055

Source: Georgia Department of Revenue

The following is a table showing the annual 2022, Camden County industry mix. 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.

Industry Mix			
Industry	Average Number of Establishments	Average Monthly Employment	Average Weekly Wages
Agriculture, Forestry, Fishing & Hunting	4	29	$873
Construction	118	655	$1,396
Manufactoring	36	951	$1,476
Utilities	2	*	*
Wholesale Trade	18	371	$1,348
Retail Trade	177	2,051	$596
Transportation & Warehousing	17	87	$1,084
Information	17	82	$786
Finance & Insurance	58	630	$1,248
Real Estate, Rental & Leasing	51	170	$834
Professional Scientific & Technical Svc	106	919	$1,358
Management of Companies & Enterprises	5	53	$1,513
Admin., Support, Waste Mgmt, Remediation	71	666	$816
Education Services	12	*	*
Healthcare & Social Assistance	100	1,042	$857
Arts, Entertainment & Recreation	10	111	$312
Accommodation & Food Services	148	1,983	$401
Other Services (except Public Admin.)	83	284	$657
Federal, State & Local Governments	50	5,038	$1,179

*Note: * Denotes confidential data relating to individual employers and cannot be released.*

Source: Georgia Labor Market Explorer, Annual 2022

Set forth below are the largest employers located in the area as of September 30, 2023, their industries and their approximate number of employees.

Top Ten Employers					
County Wide			City of Kingsland		
Employer	Industry	Number of Employees	Employer	Industry	Number of Employees
Kings Bay Naval Sub Base	Military Base/National Security	10,000+	City of Kingsland	Municipality	194
Trident Refit Facility	Defense Contractor	1,570	Lowe's Home Improvent	Retail/Home Center	150
Camden County School System	Public Education	1,210	Publix Supermarket	Grocer	121
Lockheed Missiles & Space	Aerospace Manufacturer	500+	Cracker Barrel	Restaurant	107
Camden County Government	Local Government	393	McDonalds	Fast Food	78
Southeast GA Health System	Hospital/Healthcare	319	Chic-Fil-A	Fast Food	69
Wal-Mart Supercenter	Retail/Department Store	275	Winn Dixie	Grocer	65
City of Kingsland	Municipality	194	Sonnys BBQ	Restaurant	50
City of St Marys	Municipality	161	Bennett Chrysler Dodge	Automotive Dealership	49
Lowe's Home Improvent	Retail/Home Center	150	Bennett Chevrolet Buick	Automotive Dealership	47

Source: Kings Bay Area Chamber of Commerce, Camden County Government, City of St Marys and City of Kingsland Community Planning & Development

Set forth below is information concerning building permits in the City as of September 30, 2023:

Commercial/Industrial/Other			Single Family		Multi-Family	
Year	Permits	Value	Units	Value	Units	Value
2023	23	$26,072,339	321	$41091509	0	$0.00
2022	32	$26,728,431	240	$28,642,737	0	$0.00
2021	40	$19,824,624	304	$33,520,235	288	$31,012,500
2020	46	$8,294,495	245	$23,208,834	490	$60,376,275
2019	43	$27,528,674	184	$17,802,828	0	$0.00
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	$0.00
2011	71	$6,340,052	48	$5,064,124	0	$0.00
2010	70	$2,180,497	36	$4,227,157	0	$0.00

Set forth below are the largest taxpayers located in the City as of January 1, 2023, their industries, their assessed value, and their tax bill.

Top Ten Taxpayers in the City of Kingsland

Taxpayer	Industry Type	Assessed Value	Tax Bill Amount
PGK Property LLC	Apartment Complex	$11,526,776	$79,924.04
Soncel Homes Inc	Residential Developer & Real Estate Leasing	$7,652,260	$49,739.60
Georgia Power Company	Utility Company	$7,548,674	$45,312.81
Laurel Island Holdings LLC	Residential Home Developer	$6,434,314	$43,154.02
Lowes Home Centers Inc	Retail, Home Improvement	$5,693,917	$37,010.46
Royal Point LLC	Apartment Complex	$3,732,480	$36,391.68
Kingsland Dev Co LP	Retail Developer	$3,087,152	$20,066.49
Kings Bay Properties LLC	Real Estate Rental & Leasing	$3,075,072	$19,987.97
Odyssey at Laurel Island LLC	Residential Home Developer	$3,018,918	$19,622.97
Desai Brothers LLC	Hotel Lodging	$2,857,302	$18,590.21

Strategic Priorities

Mission

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.

Vision

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

Core Values

Exemplary public service is our main goal.
We are strongly committed to these core values and city-wide goals:

	**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
	**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
	**Sustainability**	**Goal 5:** 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.

Strategic 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 meetings 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 the assets needed city-wide 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. Additional consideration is given to what will be needed and which entity or entities will provide the needed service or infrastructure.

FINANCIAL ACCOUNTING STRUCTURE

Fund Classifcation

Financial Accounting Structure
The accounting policies of the city shall conform to the generally accepted accounting principles (GAAP) as applicable to local governments.

The accounts of the City are organized and operated on a "fund" basis. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single entity. 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.

Fund Classification
The City has two fund categories:

Governmental
- General Fund
- Special Revenue Funds
- Debt Service Fund
- Capital Projects Funds

Proprietary Funds
- Enterprise Funds

Governmental Funds
These 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 susceptibility to accrual criteria is 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 report "fund balance." Fund balance is the total accumulation of operating surpluses and deficits since the beginning of the local government's existence.

Fund Balance Classifications
The fund balance classifications discussed below apply to all governmental funds — general funds, special revenue funds, debt service funds, capital projects funds and permanent funds.

Classification	Definition	Example
Nonspendable	This classification includes amounts that cannot be spent because they are either: ○ Not in a spendable form. **–OR–** ○ Legally or contractually required to be maintained intact.	Corpus (or principal) of a permanent fund, consumable inventories, merchandise inventories, prepaid items, long-term portion of loans and receivables (general revenue fund 0001 only).*

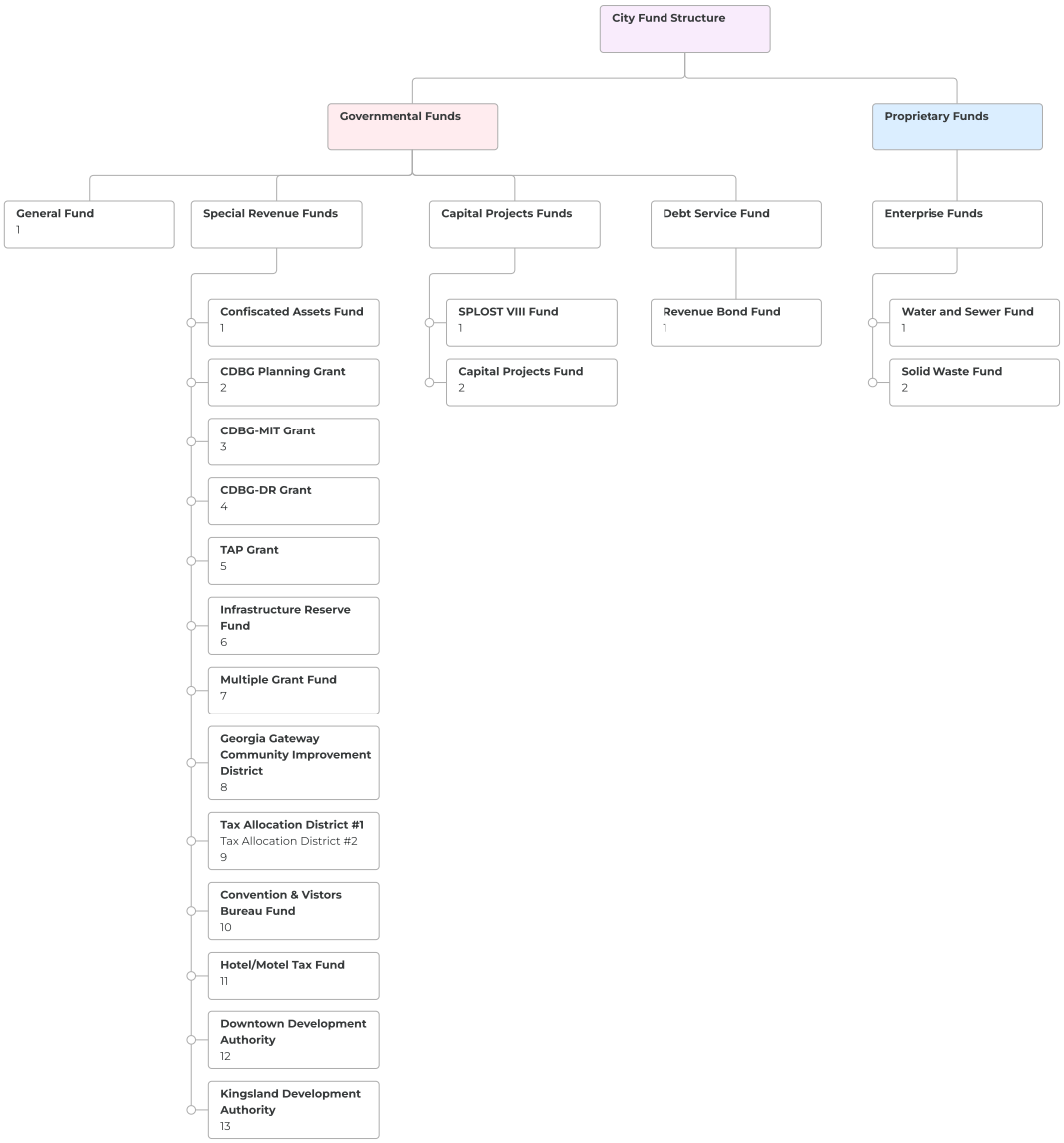
Classification	Definition	Example
Restricted	This fund balance is reported as restricted when constraints placed on the use of resources are either: ◦ Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws and regulations of other governments. **–OR–** ◦ Imposed by law through constitutional provisions or enabling legislation.	Restrictions in place by the Texas Constitution, the federal government, debt covenants and/or external parties. Debt Service funds (FT03) has a restricted fund balance.
Committed	Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the state's highest level of decision-making authority (the Legislature) are reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the Legislature removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.	Restrained for use by state legislative action (such as a law becoming state statute). Many of the General Revenue-Dedicated funds have a committed fund balance.
Assigned	Amounts constrained by the agency's intent to be used for specific purposes that are neither restricted nor committed are reported as assigned fund balance.	Restrained for use by agency governing board and/or agency head.
Unassigned	This is the residual classification for the general fund. The net resources of the general fund in excess of nonspendable, restricted, committed and assigned fund balances (a surplus fund balance) are classified as unassigned fund balance. In all other governmental funds, the excess of nonspendable, restricted and committed fund balances over total fund balance (a deficit fund balance) is classified as unassigned. **Note:** With the exception of the stabilization fund, the general revenue fund (fund 0001) is the only fund that can report a positive unassigned fund balance.	The stabilization fund ("the rainy day fund") has an unassigned fund balance if it does not meet the criteria of specific conditions.

Proprietary Funds

These are used to account for operations that are financed and operated in a manner similar to private business enterprises. 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.

Fund Structure

The city uses 18 governmental funds and 2 proprietary funds depicted below.



Fund Descriptions

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: A special revenue fund is an account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency for taxpayers as their tax dollars will go toward an intended purpose.

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

CDBG-Planning – The Community Development Block Grant to determine the feasibility of grant funding for the I-95 forced sewer main project.

CDBG-MIT – The Community Development Block Grant for mitigation is used to account for the sewer line, sewer hole rehabilitation, and lift station rehabilitation projects.

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

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

Infrastructure Reserve Fund - Based on funds from the American Rescue Plan Act of 2021 grant allocated for infrastructure projects.

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 & #2 Funds - The TAD Funds are used to account for incremental tax generated in the Kingsland TAD districts for use 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: Capital projects funds are used to account for financial resources used for the acquisition or construction of capital facilities. These include land, improvements to land, buildings and building improvements and infrastructure.

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.

Capital Projects Fund - The capital project fund is used to account for large projects of the general government. A portion of the fund balance above the minimum required level is transferred here to fund future projects.

Debt Service Funds: Debt service funds record the accumulation of resources and payment of principal and interest on general long-term obligations and payments on certain contractual obligations.

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.

Proprietary funds include the following enterprise funds:
Enterprise Funds: An enterprise fund is a self-supporting government fund that sells goods and services to the public for a fee.

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.

Major Funds

The governmental and proprietary fund financial statements have to provide financial information for each major fund in a separate column. Major funds represent the government's most important funds and are determined by a mathematical calculation. However, governments should avoid an overly mechanical approach and try to identify the individual funds that are most important to users. To determine which funds, in addition to those which must be reported as major, are of particular importance or interest to the users, the governments should consider factors like:

- Political/social sensitivity of the activities financed by that fund.
- The impact or potential impact of that fund on other programs or services.
- Significance of that fund in financing activities which are of high interest to the public.
- Existence of known uses or users of that information (e.g., bond rating companies, investors, etc.).
- Relative size.
- Year-to-year consistency in reporting, etc.

The general (current expense) fund is always reported as a major fund. Major funds reporting only applies to governmental and enterprise funds. It does not apply to internal service or fiduciary funds. The determination of which funds are major must be made each fiscal year.

The City's last audited financial statements showed the following funds as major funds:

- General Fund
- ARPA Fund
- SPLOST VIII
- CDBG Grant Fund
- Water and Sewer Fund
- Solid Waste Fund

BUDGET PROCESS

Budget Process

Budget Process

The annual budget process serves as the foundation for the city's financial plan and assists in control of the financial stability and health of the government. The Mayor and Council are legally required to adopt a balanced budget (revenues = expenditures) no later than the close of the fiscal year. The city's fiscal year is from October 1 - September 30).

Annual Budget Process

Responsibility for funding recommendations contained within the annual budget rests with the budget review committee (one council member, City Manager, and Finance Director). The committee holds the primary responsibility of ensuring that funding requests are in alignment with the city's strategic priorities (set by Mayor and Council) along with the strategic vision for the future. Additionally, the committee performs a detailed review of revenues and expenditures that coincides with the Mayor and Council's recommended budget, which is presented annually for discussion and adoption during August - September.

Budget Methodology

The city's budget is created under a hybrid of value proposition and zero-based budgeting. This type of budgeting system takes the traditional historical financial trend model and blends zero-based budgeting with the concept of determining if items included in the budget deliver value for the taxpayers.

Value proposition budgeting

In value proposition budgeting, the budgeter considers the following questions:

- Why is this amount included in the budget?
- Does the item create value for customers, staff, or other stakeholders?
- Does the value of the item outweigh its cost? If not, then is there another reason why the cost is justified?

Value proposition budgeting is really a mindset of making sure that everything included in the budget delivers value for the taxpayers. Value proposition budgeting aims to avoid unnecessary expenditures – although it is not as precisely aimed at that goal as our final budgeting option, zero-based budgeting.

Zero-based budgeting

As one of the most commonly used budgeting methods, zero-based budget starts with the assumption that all department budgets are zero and must be rebuilt from scratch. Managers must be able to justify every single expense. No expenditures are automatically approved. Zero-based budgeting is very tight, aiming to avoid any and all expenditures that are not considered absolutely essential to the city's successful operation at the lowest cost to the taxpayer.

Beginning with each department's mission statement, which sets the direction for the department's activities, goals and objectives are developed that support the department's mission and, by extension, the city's strategic priorities. Ultimately, the goals and objectives should result in departmental efficiency and effectiveness improvements, which are then reflected in the appropriations process.

Departments, in conjunction with the finance department, then develop a requested budget based on the upcoming needs and any new initiatives.

The departmental budget is separated into the following components:

- Mission Statement - the statement must identify the particular purpose of the department and how it relates to the city's overall mission.
- Overview - a summary that explains the main functions of the department and responsibilities.
- Goals and Objectives - a listing of the fundamental goals and objectives which aid the department in achieving its mission. Goals motivate the department. Direct correlation between the department's goals and objectives and the city's overall strategic priorities must be identified.
- Performance Measures - Values for measures correlating to the department's objectives and the City's overall strategic priorities.
- Program and Expenditure Summary - the budget summary for the department by object classification. This classification is used to describe the service or commodity obtained as the result of an expenditure.
    - Personal Services - salaries, overtime, and benefits
    - Purchased/Contracted Services - Services that by their nature can be performed only by persons or firms with specialized skills and knowledge.

        - Supplies - Amounts paid for items that are consumed or deteriorate through use of that lose their identity through fabrication or incorporation into different or more complex units or substances.
        - Capital Outlays - Expenditures for acquiring capital assets, such as machinery and equipment, buildings, and infrastructure.
        - Depreciation and Amortization - The recording of periodic cost expiration of capital and intangible assets for proprietary funds.
        - Other Costs - Expenditures from one local government/ agency/individual to another and the recording of bad debts, loss, and contingencies.
    - Position Summary - Detailed department position count by title.
    - Organizational Chart - Chart showing the deparment's organization of positions.

Budgetary Procedures

Budget Process

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. The council then passes the final budget during the last meeting of our fiscal year. At the time of adoption, the City required 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 revenue 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, which enables the City Manager, Deputy City Manager, Finance Director and Department Heads to monitor and manage their budgets. Financial information is presented to the 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 2023-2024 Budget Process Calendar

= City Council = Public = Budget Adoption

2023

JUNE

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

JULY

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

AUGUST

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

SEPTEMBER

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

OCTOBER

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

2024

APRIL

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

BUDGET TASK	DUE DATE
Planning Phase	
Budget Calendar is prepared	6/12/2023
Five-year Capital Improvement Plan is updated	6/20-22/2023
Budget worksheets & expenditure requests are distributed to depts	7/07/2023
Budget worksheets & expenditure requests are submitted to Finance	7/21/2023
Processing Phase	
Revenue & Expenditure estimates are compiled in software	7/24-28/23
Revenue & Expenditure estimates are reviewed	7/31/2023
Budget meetings are conducted with department heads	8/2-4/2023
Budget requests are analyzed & adjusted	8/7/2023
Proposed budget plan is assembled	8/7-11/23
Inserts for Council packets & budget presentation are prepared	8/18/2023
Advertise "Notice of Proposed Budget" & "Public Hearing"-**8/24 issue**	8/18/2023
Proposed budget is presented to Council	8/28/2023
Proposed budget is reviewed & Council revisions are completed	8/29-31/23
Advertise "Proposed Millage Rate" & "5 Year Tax History"-**9/7 issue**	9/1/2023
Advertise "Public Notice of Budget Adoption"-**9/14 & 9/21 issue**	9/8/2023
Organization charts are distributed to departments	9/8/2023
Narratives & performance measures are distributed to departments	9/8/2023
Organization charts are submitted to finance	9/15/2023
Narratives & performance measures are submitted to finance	9/15/2023
Narratives & performance measures are updated in budget book	9/18-22/23
Capital and SPLOST sections are updated in budget book	9/18-22/23
Adopting Phase	
Public Hearing is held & final proposed budget is presented to Council	9/11/2023
Budget is revised with Council recommendations	9/12-15/23
Revenue & Expenditures are finalized in software	9/18-22/23
Complete budget message & financial summary	9/18-22/23
Complete final drafts-dept budgets, capital outlay, debt summary	9/18-22/23
Complete organizational charts & personnel summary	9/18-22/23
Budget and tax millage resolutions are adopted by Council	9/25/2023
Adopted budget is published on website	9/26/2023
Distributing Phase	
Adopted budget is distributed internally to dept directors	10/2/2023
Adopted budget is distributed to external parties	10/3/2023
Application & checklist for GFOA budget award is completed	10/10-13/23
Budget document is submitted to GFOA	10/27/2023
Revising Phase	
Budget revision worksheets are distributed to department directors	4/11/2024
Budget revision requests are submitted to Finance	4/18/2024
Revisions are compiled in software	4/22-26/24

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

Meetings are conducted with department heads	4/29-30/24
Recommendations are compiled in software	5/1/2024

Finalizing Phase

Revisions are presented to City Council for approval	5/13/2024
Budget is revised in accordance with City Council recommendation	5/14-17/24
Revised copies of the budget are distributed to department directors	5/20/2024

Budget Basis

The term "basis of accounting" is used to describe the timing of recognition, that is, *when* the effects of transactions or events should be recognized. The basis of accounting used for purposes of financial reporting in accordance with generally accepted accounting principles (GAAP) is not necessarily the same basis used in preparing the budget document. For example, governmental funds are required to use the modified accrual basis of accounting in GAAP financial statements, whereas the cash basis of accounting or the "cash plus encumbrances" basis of accounting may be used in those same funds for budgetary purposes. Disparities between GAAP and the budgetary basis of accounting often occur because regulations governing budgeting (e.g., laws or ordinances of the state, county, city, or some other jurisdiction) differ from GAAP.

The city's governmental funds use a modified accrual basis for financial statements, but budget on a cash basis. The city's enterprise funds use a full accrual basis for financial statements, but budget on a cash basis.

On a cash basis, income and expenses are recognized and recorded as they are received or paid. While accrual basis accounting revenues are recorded when earned and expenditures are recorded when goods are received and services performed, even though the receipt of the revenue or the payment of the expenditure may take place, in whole or part, in another accounting period.

State law requires that the city's budget be balanced - revenues equal expenditures.

The legal level of control resides at the department level within a given fund. As such, reallocation of appropriations between line items is acceptable within a given department with the following exceptions:

- Salary and benefit savings due to vacancies are restricted from reallocation to cover operating expenditures except in the case of funding temporary labor assistance; and
- Capital appropriations are restricted to the specific purpose set forth in the budget and cannot be reallocated except through approval by City Council.

Budget amendments that cross departments (outside the legal level of control) must be approved in advance by the City Council. As such, these amendments are typically brought for consideration by City Council during the mid-year budget revision process.

PERSONNEL SUMMARY

Personnel Listing by Department

	Current Job Title	Actual FY21/22	Actual FY 22/23	Approved FY 23/24
General Fund				
Administration:				
	City Manager	.80	.80	.80
	City Clerk	1	1	1
	Human Resource Director	0	.80	.80
	Administrative Assistant	1	.65	.65
	Receptionist	1	1	1
	Subtotal Administration	**3.80**	**4.25**	**4.25**
Finance:				
	Director	.60	.60	.60
	Asstistant Director	.60	.60	.60
	Purchasing Agent	.60	.60	.60
	Accounting Technician	.90	1.50	1.50
	Accounting Clerk	1.20	.60	.60
	Customer Service Representative	1.20	1.20	1.20
	Subtotal Finance	**5.10**	**5.10**	**5.10**
Municipal Court:				
	Clerk of Court	1	1	1
	Assistant Clerk of Court	1	1	1
	Administrative Assistant	.50	.50	.50
	Subtotal Municipal Court	**2.50**	**2.50**	**2.50**
Police:				
	Chief of Police	1	1	1
	Deputy Chief	0	1	1
	Captain (Administration)	2	1	1
	Captain (Uniform Patrol)	0	0	1
	Lieutenant (Administration)	1	1	1
	Lieutenant (Uniform Patrol)	2	2	2
	Sergeant (Training/ Shield Officer)	0	1	1
	Sergeant (Uniform Patrol)	4	4	4
	Sergeant (SRO)	1	1	1
	Sergeant (Traffic Unit)	1	1	1
	Criminal Investigator II	2	1	1
	Criminal Investigator	2	3	3
	School Resource Officer	2	2	2
	Procurement Officer	1	1	1
	Evidence Technician	0	1	1
	Corporal	4	4	4
	Patrol Officer (Traffic Unit)	2	3	4
	Patrol Officer	19	17	16
	TAC/Administrative Asst.	0	1	1
	Records Clerk	2	1	1
	Subtotal Police	**46**	**47**	**48**

Fire:				
	Fire Chief	1	0	0
	Captain	1	2	2
	Lieutenant	3	2	2
	Engineer	0	1	3
	Training Officer	0	0	1
	Sergeant	0	2	4
	Firefighter/Paramedic	.25	.25	.25
	Firefighter/EMT	4.37	2.40	2.40
	Firefighter	20.38	21.35	18.35
	Administrative Assistant	.50	.50	.50
	Subtotal Fire	**30.50**	**31.50**	**33.50**
Public Works:				
	Director	.50	.50	.50
	Dispatcher/Inventory Clerk	1	1	1
	Crew Leader	3	4	4
	Electrician	1	1	1
	Heavy Equipment Op (Drainage)	1	2	2
	Heavy Equipment Op	0	1	1
	Equipment Operator	4	2	2
	Building Custodian	2	2	2
	Crew Worker	14	13	15
	Subtotal Public Works	**26.50**	**26.50**	**28.5**
Community, Planning & Development:				
	Planning Director	1	1	1
	Building Official	1	1	1
	License Adminstrator	0	.50	.50
	Building Inspector	2	2	2
	Code Enforcement	1	1	1
	GIS Technician	1	1	1
	Clerk/Receptionist	1	1	1
	Subtotal C P & D	**7**	**7.50**	**7.50**
Economic Development:				
	Downtown Manager	1	1	1
	Subtotal Economic Development	**1**	**1**	**1**
Fleet Services:				
	Director	.75	.75	.75
	Administrative Assistant	.30	.30	.30
	Gas Engine Mechanic	.0	.75	.75
	Diesel Engine Mechanic	0	.75	.75
	Mechanic	1.80	.30	.30
	Service Technician	.75	.75	.75
	Subtotal Fleet Services	**3.60**	**3.60**	**3.60**
Information Technology:				
	Director	.60	.60	.60
	Network Administrator	0	.60	.60
	Computer Support	.60	.60	.60

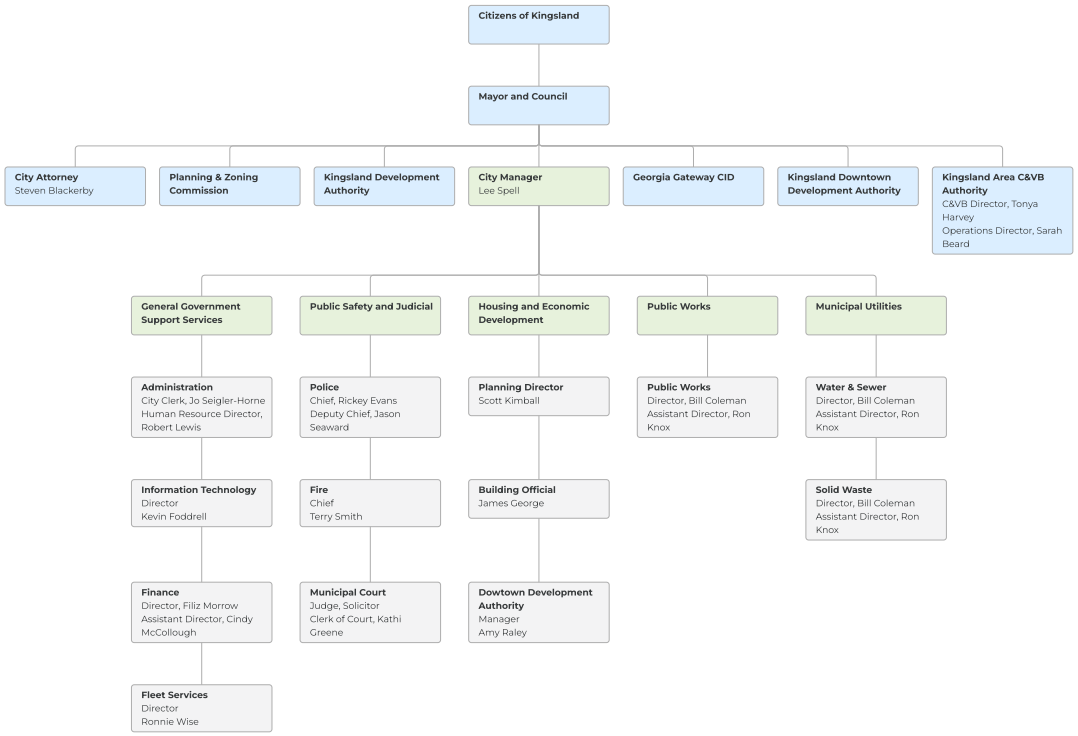
	Subtotal Information Technology	**1.20**	**1.80**	**1.80**
Grand Total General Fund		**127.20**	**130.75**	**135.75**
Convention & Visitors Bureau Fund				
Tourism:				
	Executive Director	1	1	1
	Assistant Director	1	0	0
	Deputy Director of Operations	0	1	1
	Sales Manager	1	0	0
	Marketing Coordinator	0	2	2
	Subtotal Tourism	**3**	**4**	**4**
Welcome Center:				
	Welcome Center Manager	1	1	1
	Services Coordinator	1	.50	.50
	Visitor Information Specialist	1.5	1	1
	Subtotal Welcome Center	**3.50**	**2.50**	**2.50**
Grand Total C V B Fund		**6.50**	**6.50**	**6.50**
Solid Waste Fund				
Sanitation:				
	Crew Foreman	1	1	1
	Heavy Equipment Operator	1.50	3	3
	Equipment Operator	5.50	4	6
	Crew Worker	1	1	3
	Subtotal Sanitation	**9**	**9**	**13**
Grand Total Solid Waste Fund		**9**	**9**	**13**
Water/Sewer Fund				
Administration:				
	City Manager	.20	.20	.20
	Human Resources	0	.20	.20
	Meter Technician	3	3	3
	Subtotal Administration	**3.20**	**3.40**	**3.40**
Finance:				
	Director	.40	.40	.40
	Assistant Director	.40	.40	.40
	Purchasing Agent	.40	.40	.40
	Accounting Technician	.60	1	1
	Accounting Clerk	.80	.40	.40
	Customer Service Representative	.80	.80	.80

	Subtotal Finance	**3.40**	**3.40**	**3.40**
Information Technology:				
	Director	.40	.40	.40
	Network Administrator	0	.40	.40
	Computer Support	.40	.40	.40
	Subtotal Information Technology	**.80**	**1.20**	**1.20**
Fleet Services:				
	Director	.25	.25	.25
	Administrative Assistant	.20	.20	.20
	Gas Engine Mechanic	0	.25	.25
	Diesel Engine Mechanic	0	.25	.25
	Mechanic	.70	.20	.20
	Service Technician	.25	.25	.25
	Subtotal Fleet Services	**1.40**	**1.40**	**1.40**
Operations:				
	Director	.50	.50	.50
	Assistant Director	1	1	1
	Water Plant Superintendant	1	1	1
	Water Reclamation Superintendant	1	1	1
	Plant Operator	5	4	4
	Utility Line Technician	6	6	8
	Dispatcher	1	1	1
	Crew Foreman	2	3	3
	Crew Leader	1	1	1
	Electrician	2	2	2
	Heavy Equipment Operator	0	2	2
	Equipment Operator	2	0	0
	Maintenance Technician	4	3	3
	Lab Technician	0	1	1
	Crew Worker	1	1	1
	Subtotal Operations	**27.50**	**27.50**	**29.50**
Grand Total Water/Sewer Fund		**36.30**	**36.90**	**38.90**
Total (FTE) Full-Time Equivalent		**179**	**183.15**	**194.15**

Notes:

FY 2024 includes the addition of 11 new Full-time Equivalent (FTE) positions:
Police: (1) Uniform Patrol Captain
Fire: (1) Training Officer (at midyear)
Fire: (1) Firefighter
Public Works: (2) Crew Workers
Water/Sewer Operations: (2) Utility Line Technicians
Sanitation: (2) Equipment Operators
Sanitation: (2) Crew Workers

City-Wide Organizational Chart



Benefit Summary

Benefit Package

Introduction

The importance of each employee cannot be overstated. The City's goal is to provide the finest quality services for 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 194.15 full-time equivalent budgeted employees who comprise the City of Kingsland's work force is dedicated to providing the highest quality of service possible to each member of our community.

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 the 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 a 3.5% increase between each step. Any salary increase is dependent on approval each budget year.

- Major Medical Health Insurance: The City provides for all full-time employees a comprehensive major health plan. Coverage begins on 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 - $86.06 for 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 all full-time employees with 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 to its employees, but does not cover any of the premiums. Coverage begins on 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 by the Georgia Municipal Association (GMA) for all full-time employees through employer contributions on behalf of each employee to 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 at an 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 a deferred compensation plan through the NewPort Group 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 by 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 had final average earnings of $60,000; 25 years and 0 months of credited service; was born in 1957; and terminates employment in 2023.

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

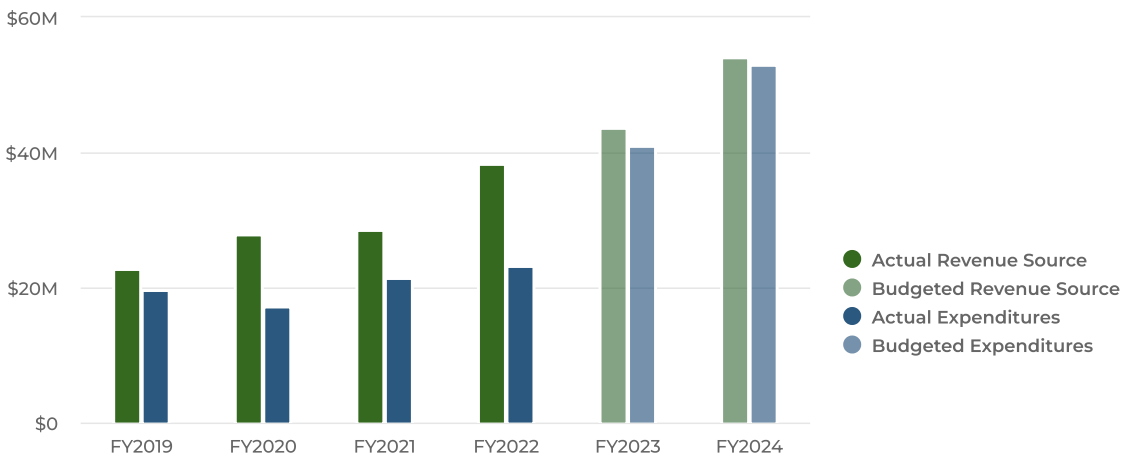
The resulting amount will change if an optional form of payment is chosen or if retirement is before age 65 or if the employee terminates before having 20 years of service at age 62. Also, Social Security benefits and personal savings are counted when estimating total retirement income.

CITYWIDE BUDGET SUMMARIES

Summary

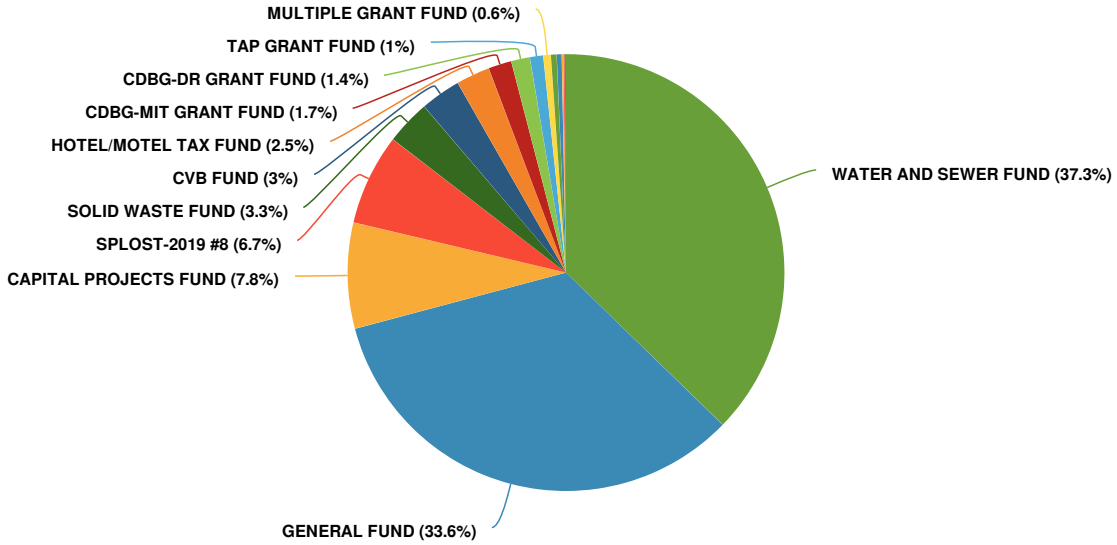
The City of Kingsland is projecting $54.17M of revenue in FY2024, which represents a 23.7% increase over the prior year. Budgeted expenditures are projected to increase by 29% or $11.94M to $53.02M in FY2024.

The significant increase is attributed to cash carry forward in the general fund ($3.2M) for transfers to capital projects and an increase in the water/sewer fund ($8.5M) for infrastructure projects.



Revenue by Fund

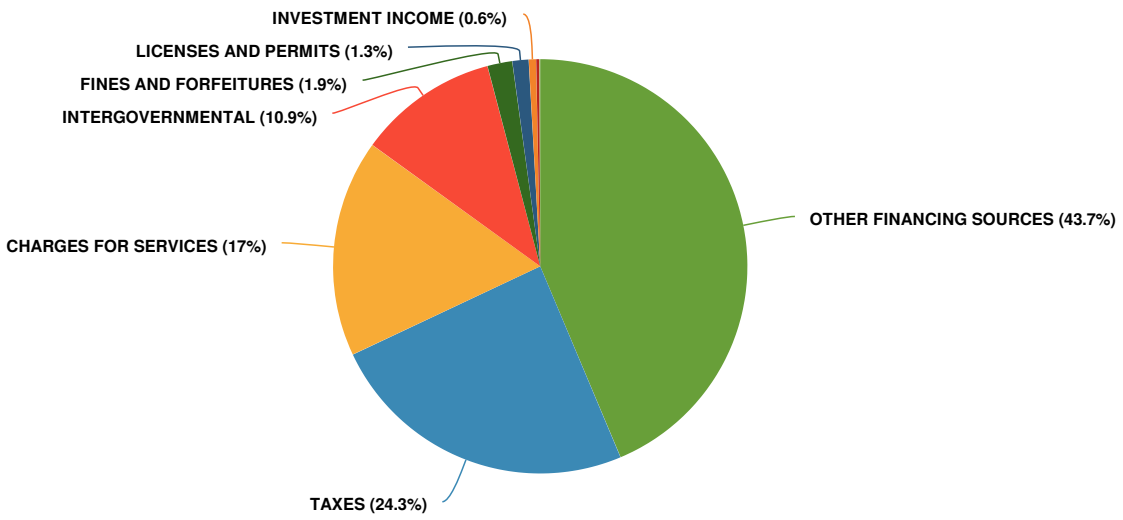
Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
GENERAL FUND	$11,614,090	$12,937,761	$14,455,352	$14,861,017	$18,205,241	22.5%
CONFISCATED ASSETS	$1,273	$29,942	$47,973	$53,125	$51,000	-4%
CDBG-PLANNING GRANT FUND	$0	$0	$3	$13,690	$0	-100%
CDBG-MIT GRANT FUND	$0	$24,480	$155,629	$1,869,160	$934,580	-50%
CDBG-DR GRANT FUND	$38,546	$460,890	$692,303	$936,870	$750,125	-19.9%
TAP GRANT FUND	$92,622	$118,826	$61,536	$416,786	$528,995	26.9%
INFRASTRUCTURE GRANT FUND	$0	$75,390	$6,635,030	$3,276,404	$70,000	-97.9%
MULTIPLE GRANT FUND	$478,552	$298,245	$320,807	$754,665	$307,926	-59.2%
GEORGIA GATEWAY CID	$0	$7,772	$1,160	$1,153	$1,152	-0.1%
TAD #1	$0	$2,662	$2,303	$1,552	$1,542	-0.6%
TAX ALLOCATION DISTRICT #2	$0	$0	$0	$0	$44,185	N/A
CVB FUND	$422,254	$548,465	$671,906	$1,563,473	$1,627,147	4.1%
HOTEL/MOTEL TAX FUND	$913,330	$1,194,367	$1,443,225	$1,200,000	$1,350,000	12.5%
KINGSLAND TOMORROW-DDA	$19,250	$25,119	$40,093	$73,385	$197,900	169.7%
KINGSLAND DEVELOPMENT AUTHORITY	$31,275	$31,275	$1	$0	$0	0%
SPLOST-2019 #8	$1,653,457	$1,922,756	$3,356,959	$3,233,848	$3,650,000	12.9%
CAPITAL PROJECTS FUND	$0	$0	$508,570	$2,040,962	$4,240,962	107.8%
DEBT SERVICE REVENUE BOND	$155,266	$203,042	$245,348	$204,000	$229,500	12.5%
WATER AND SEWER FUND	$11,363,294	$9,508,465	$8,501,998	$11,737,669	$20,186,000	72%
SOLID WASTE FUND	$1,118,942	$1,166,879	$1,241,327	$1,564,220	$1,792,430	14.6%
Total:	**$27,902,151**	**$28,556,336**	**$38,381,523**	**$43,801,979**	**$54,168,685**	**23.7%**

Revenues by Source

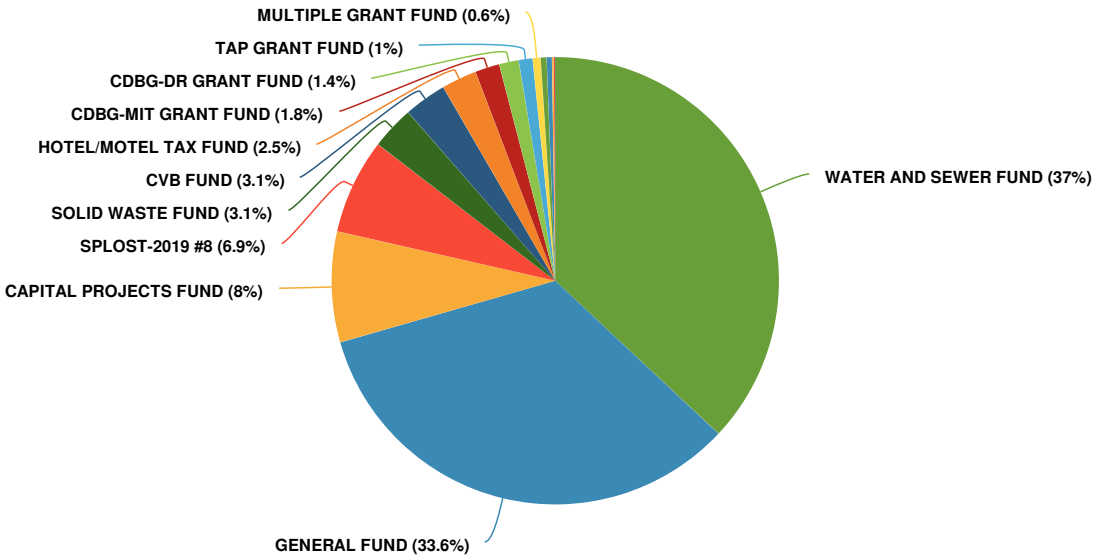
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
TAXES	$10,015,806	$11,186,112	$12,357,119	$12,095,705	$13,187,379	9%
LICENSES AND PERMITS	$895,406	$732,030	$809,963	$660,000	$685,000	3.8%
INTERGOVERNMENTAL	$2,597,930	$3,718,399	$10,982,713	$10,960,713	$5,925,547	-45.9%
CHARGES FOR SERVICES	$9,669,374	$9,630,285	$9,385,963	$8,891,750	$9,188,330	3.3%
FINES AND FORFEITURES	$655,417	$1,221,111	$1,460,567	$853,795	$1,050,000	23%
INVESTMENT INCOME	$176,942	$31,926	$136,703	$24,780	$313,030	1,163.2%
CONTRIBUTION & DONATIONS	$2,680,663	$563,210	$56,570	$29,400	$32,600	10.9%
MISCELLANEOUS	$165,855	$155,201	$338,017	$180,539	$135,850	-24.8%
OTHER FINANCING SOURCES	$1,044,758	$1,318,062	$2,853,908	$10,105,297	$23,650,949	134%
Total Revenue Source:	**$27,902,151**	**$28,556,336**	**$38,381,523**	**$43,801,979**	**$54,168,685**	**23.7%**

Expenditures by Fund

2024 Expenditures by Fund

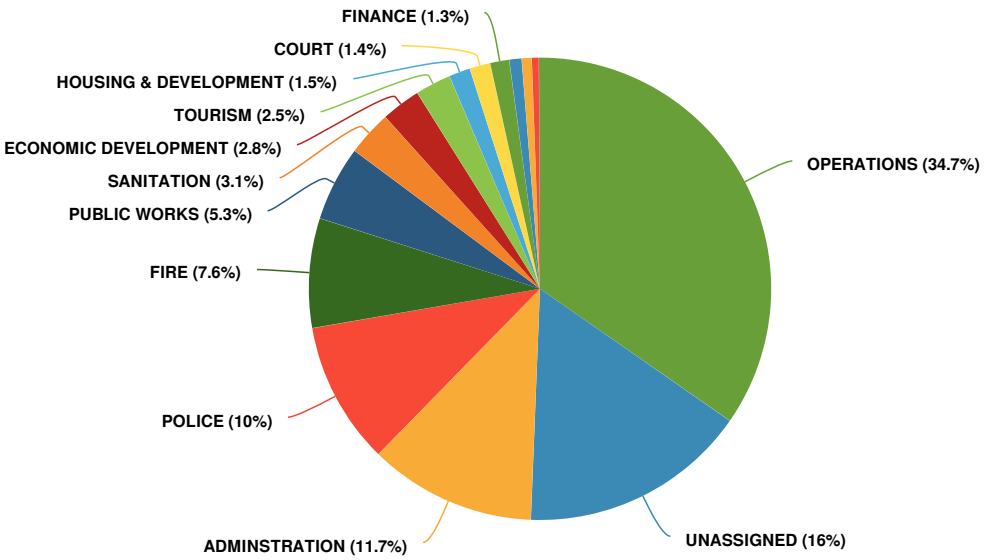


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
GENERAL FUND	$9,427,397	$10,372,725	$11,212,225	$14,542,119	$17,802,536	22.4%
CONFISCATED ASSETS	$0	$17,806	$44,640	$53,125	$51,000	-4%
CDBG-PLANNING GRANT FUND	$0	$0	$0	$13,690	$0	-100%
CDBG-MIT GRANT FUND	$0	$24,480	$170,834	$1,869,160	$934,580	-50%
CDBG-DR GRANT FUND	$63,524	$434,189	$623,916	$936,870	$750,125	-19.9%
TAP GRANT FUND	$92,623	$118,826	$61,537	$416,786	$528,995	26.9%
INFRASTRUCTURE GRANT FUND	$0	$75,000	$104,981	$3,276,404	$70,000	-97.9%
MULTIPLE GRANT FUND	$246,620	$89,833	$778,651	$754,665	$307,926	-59.2%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
GEORGIA GATEWAY CID	$0	$60	$0	$1,153	$1,152	-0.1%
TAD #1	$0	$0	$0	$1,552	$1,542	-0.6%
CVB FUND	$382,026	$397,780	$466,206	$1,563,473	$1,627,147	4.1%
HOTEL/MOTEL TAX FUND	$913,330	$1,194,366	$1,443,225	$1,200,000	$1,350,000	12.5%
KINGSLAND TOMORROW-DDA	$25,725	$18,083	$18,594	$73,385	$197,900	169.7%
KINGSLAND DEVELOPMENT AUTHORITY	$31,274	$31,274	$0	$0	$0	0%
SPLOST-2019 #8	$68,832	$2,425,743	$1,441,013	$3,233,848	$3,650,000	12.9%
CAPITAL PROJECTS FUND	$0	$0	$0	$540,962	$4,240,962	684%
DEBT SERVICE REVENUE BOND	$156,000	$156,000	$170,419	$204,000	$229,500	12.5%
WATER AND SEWER FUND	$4,911,125	$5,194,623	$5,694,439	$10,962,565	$19,608,958	78.9%
SOLID WASTE FUND	$1,023,816	$1,060,529	$1,204,233	$1,442,652	$1,669,512	15.7%
Total:	**$17,342,292**	**$21,611,317**	**$23,434,913**	**$41,086,409**	**$53,021,835**	**29%**

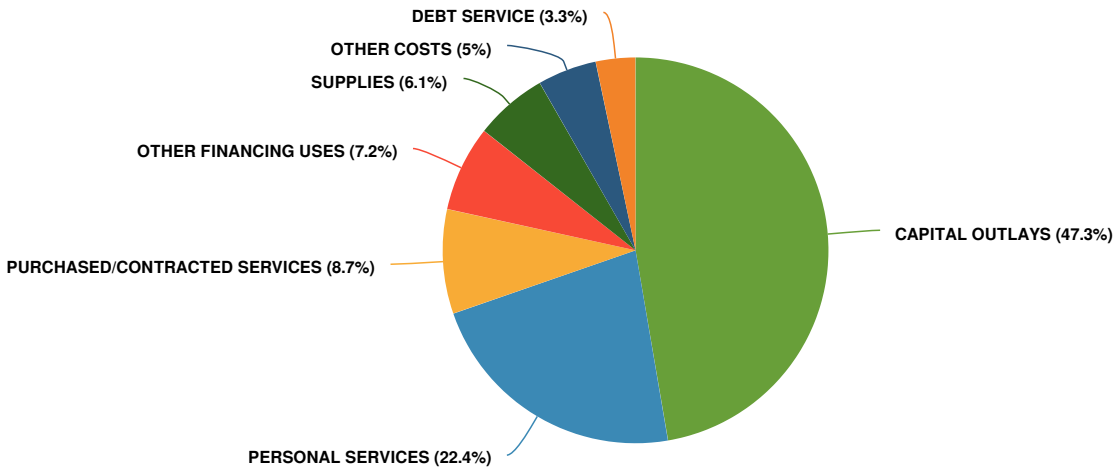
Expenditures by Function

Budgeted Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$7,703,252	$8,709,702	$9,021,085	$10,835,874	$11,871,742	9.6%
PURCHASED/CONTRACTED SERVICES	$2,040,792	$3,082,163	$4,519,108	$4,750,514	$4,634,363	-2.4%
SUPPLIES	$2,147,011	$2,365,746	$2,758,856	$2,898,984	$3,233,005	11.5%
CAPITAL OUTLAYS	$921,528	$2,863,559	$780,472	$12,365,359	$25,083,683	102.9%
DEPRECIATION/AMORTIZATION	$1,772,795	$1,936,009	$2,130,243	$0	$0	0%
OTHER COSTS	$984,911	$1,153,655	$1,182,229	$1,905,639	$2,628,510	37.9%
DEBT SERVICE	$214,904	$191,479	$179,007	$1,680,720	$1,754,897	4.4%
OTHER FINANCING USES	$1,557,099	$1,309,004	$2,863,913	$6,649,319	$3,815,635	-42.6%
Total Expense Objects:	**$17,342,292**	**$21,611,317**	**$23,434,913**	**$41,086,409**	**$53,021,835**	**29%**

General Fund

The General Fund is the primary operating fund of the City. It accounts for many of the city's core services, such as law enforcement, judicial, fire protection, housing and development, roads and drainage, economic development, administration, finance, information technology, and fleet services.

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 2022-23 actual and fiscal year 2023-24 budgeted amounts. The approved fiscal year 2023-24 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 a cash basis.

Revenue Summary

Revenues for the General Fund are estimated at $18,205,241. Revenues increased by 22.50% or $3,344,224, resulting in a contingency of $402,704. This is due tax digest growth and an increase in local option sales tax. The tax base grew by 17% with 10% of that due to new construction growth.

Property taxes were rolled back below the state rollback rate to 6.10 mills. This is a .40 mill reduction from the prior year rate of 6.50 mills. Property taxes account for 64.8% of the total general fund revenues. The next largest single revenue source is generated from sales tax (19.28%) and then excise taxes (17.58%). The revenues are prepared with a conservative approach by using historical information.

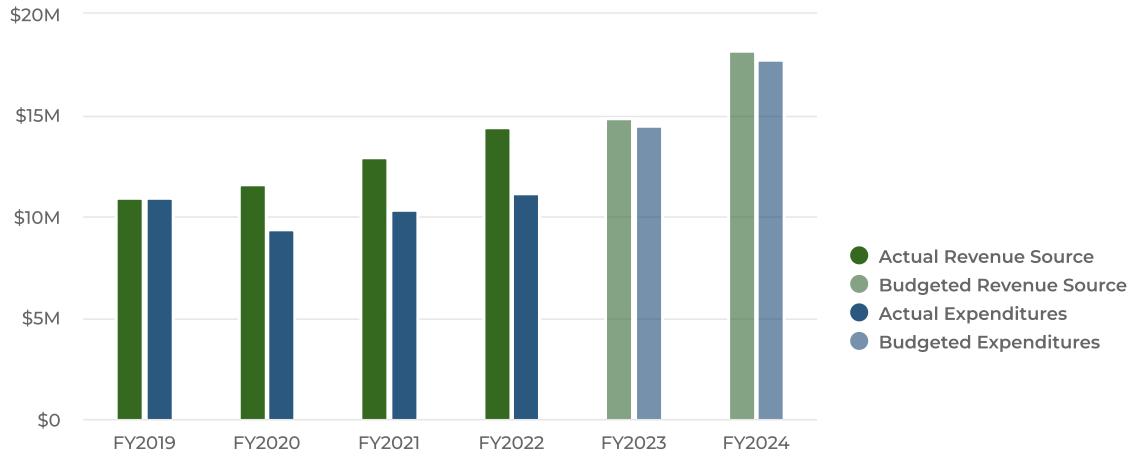
Expenditure Summary

Expenditures at $14,400,503 increased by 19.8% or $2,379,984 mainly due to increases in salaries, contracts, and supplies. Salaries include 5% cost of living adjustments and 3% performance raises. Personnel services, at 53.9%, account by far as the largest total general government expenditure, while public safety accounts for the largest percentage of expenditures at 56.8%.

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

Summary

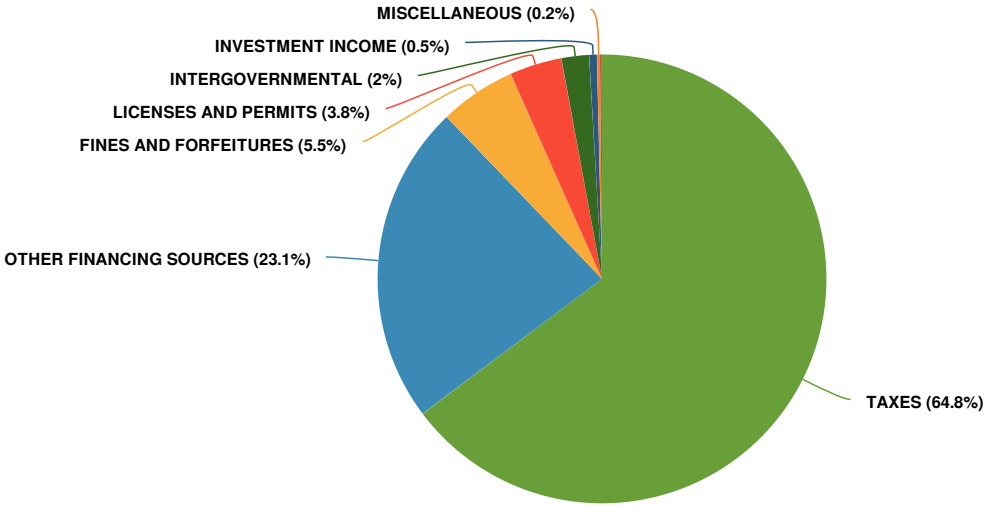
The City of Kingsland is projecting $18.21M of revenue in FY2024, which represents a 22.5% increase over the prior year. Budgeted expenditures are projected to increase by 22.4% or $3.26M to $17.8M in FY2024.



Revenues by Source

Taxes (70.8%) make up the largest revenue source for the general fund.

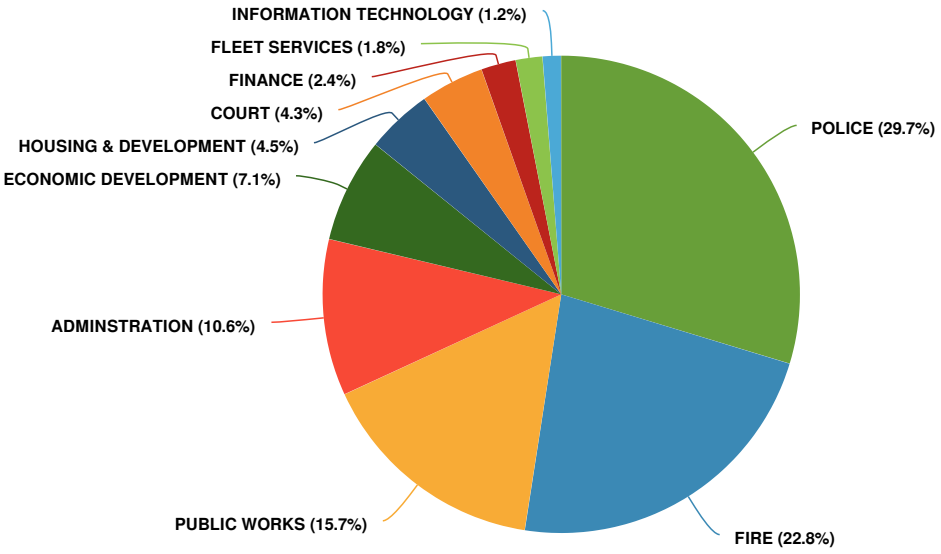
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
TAXES	$9,102,476	$9,981,311	$10,910,431	$10,893,000	$11,790,500	8.2%
LICENSES AND PERMITS	$895,406	$732,030	$809,963	$660,000	$685,000	3.8%
INTERGOVERNMENTAL	$299,794	$337,401	$352,131	$349,812	$363,921	4%
CHARGES FOR SERVICES	$38,723	$42,064	$49,528	$28,000	$23,030	-17.7%
FINES AND FORFEITURES	$654,166	$1,191,234	$1,412,729	$800,700	$1,000,000	24.9%
INVESTMENT INCOME	$84,711	$6,013	$104,831	$15,000	$100,000	566.7%
CONTRIBUTION & DONATIONS	$200	$0	$250	$100	$100	0%
MISCELLANEOUS	$73,153	$68,214	$147,679	$123,039	$42,350	-65.6%
OTHER FINANCING SOURCES	$465,461	$579,494	$667,810	$1,991,366	$4,200,340	110.9%
Total Revenue Source:	**$11,614,090**	**$12,937,761**	**$14,455,352**	**$14,861,017**	**$18,205,241**	**22.5%**

Expenditures by Function

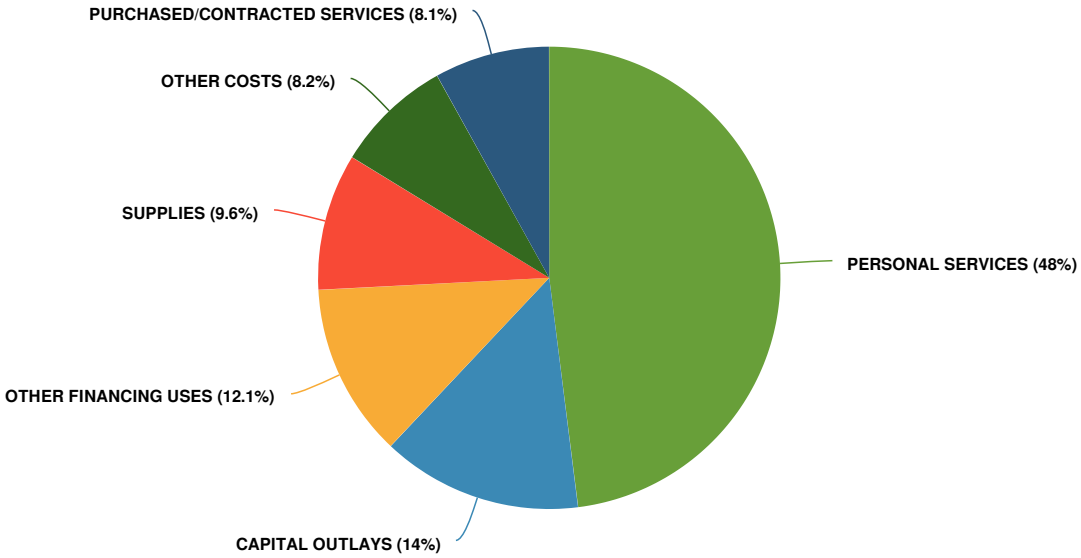
Budgeted Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expenditures						
ADMINSTRATION	$1,154,035	$1,268,112	$1,232,502	$1,382,801	$1,888,292	36.6%
INFORMATION TECHNOLOGY	$167,654	$152,033	$183,007	$224,359	$221,845	-1.1%
FINANCE	$287,695	$273,824	$295,524	$325,785	$420,129	29%
COURT	$354,684	$535,057	$654,117	$757,467	$765,572	1.1%
POLICE	$2,760,355	$3,527,378	$3,954,628	$5,702,145	$5,285,909	-7.3%
FIRE	$1,865,744	$2,026,596	$2,202,557	$2,578,676	$4,052,255	57.1%
PUBLIC WORKS	$1,886,873	$1,778,352	$1,851,906	$2,238,892	$2,790,164	24.6%
HOUSING & DEVELOPMENT	$546,005	$482,576	$515,185	$653,143	$794,861	21.7%
ECONOMIC DEVELOPMENT	$95,807	$63,010	$60,546	$320,406	$1,260,561	293.4%
FLEET SERVICES	$308,545	$265,787	$262,253	$358,445	$322,948	-9.9%
Total Expenditures:	**$9,427,397**	**$10,372,725**	**$11,212,225**	**$14,542,119**	**$17,802,536**	**22.4%**

Expenditures by Expense Type

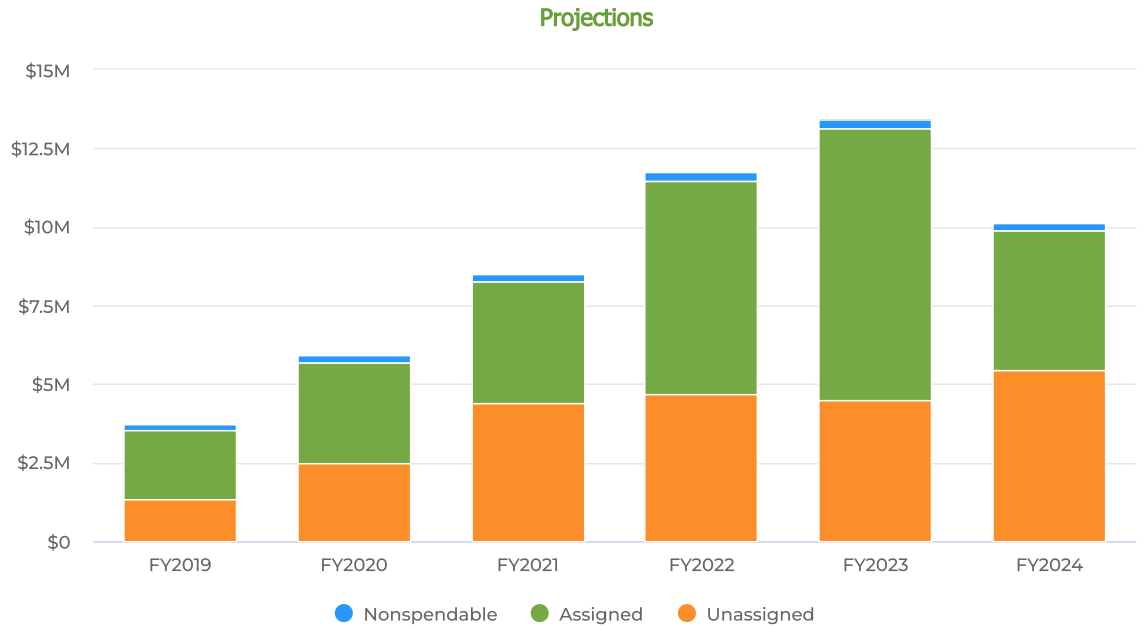
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$5,517,725	$6,557,598	$6,670,661	$7,862,922	$8,548,577	8.7%
PURCHASED/CONTRACTED SERVICES	$881,945	$1,025,443	$1,053,920	$1,350,150	$1,436,055	6.4%
SUPPLIES	$1,119,484	$1,169,836	$1,480,464	$1,469,310	$1,703,275	15.9%
CAPITAL OUTLAYS	$820,807	$696,145	$514,696	$1,280,829	$2,495,811	94.9%
OTHER COSTS	$753,497	$922,212	$982,229	$1,078,908	$1,458,818	35.2%
OTHER FINANCING USES	$333,939	$1,491	$510,255	$1,500,000	$2,160,000	44%
Total Expense Objects:	**$9,427,397**	**$10,372,725**	**$11,212,225**	**$14,542,119**	**$17,802,536**	**22.4%**

Fund Balance

At the end of the budget year, the total fund balance is projected to be $10,150,688. This is an decrease over last fiscal year by 24.32% or $3,261,136. This decrease is attributed to transfers to the capital projects fund a new police headquarters, the Lawn Master plan, and building remodeling and relocation for two departments.



Of the $10.1M fund balance, $4.4M constitutes the "assigned fund balance" which is reserved under financial policy. Assigned fund balance is calculated at 30% of revenues, set aside for emergencies, such as natural disasters. The unassigned amount is $5.5M and will be available for spending at the government's discretion for non-recurring items, such as one-time capital outlay purchases or debt retirement. The remaining amount of $280,000 is non-spendable related to inventories and prepaid items.

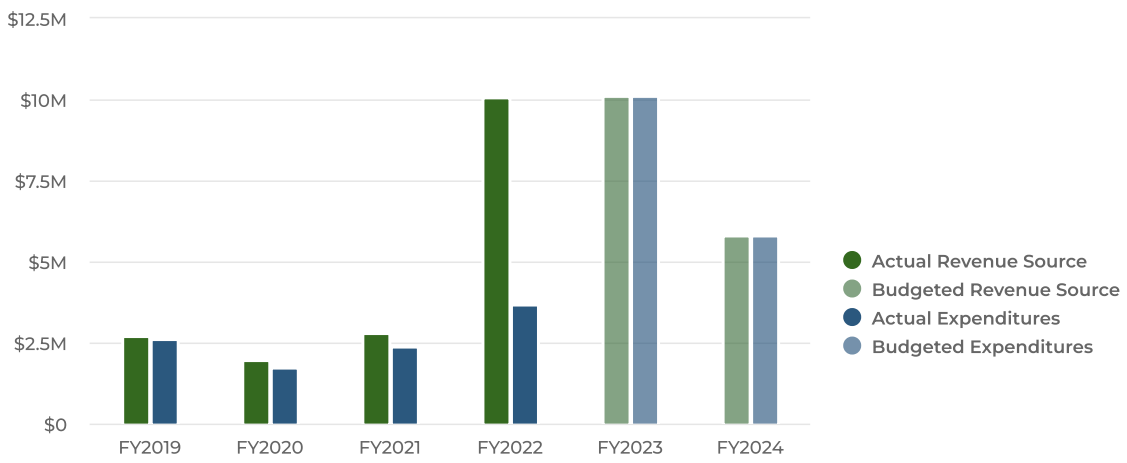
	FY2023	FY2024	% Change
Fund Balance	—	—	
Unassigned	$4,513,139	$5,461,572	21%
Assigned	$8,618,685	$4,409,116	-48.8%
Nonspendable	$280,000	$280,000	0%
Total Fund Balance:	**$13,411,824**	**$10,150,688**	**-24.3%**

Special Revenue Funds

Budget summaries are shown on each of the Special Revenue Funds. These funds are used to account for the proceeds of revenue sources that are restricted legally for specific purposes. The City has 14 special revenue funds as follows: Confiscated Assets, CDBG-Planning grant, CDBG-DR grant, CDBG-MIT grant, TAP grant, Infrastructure grant, Multiple grant, Georgia Gateway CID, Tax Allocation District #1 and #2, Convention and Visitors Bureau, Hotel/Motel Tax, Downtown Development Authority, and Kingsland Development Authority.

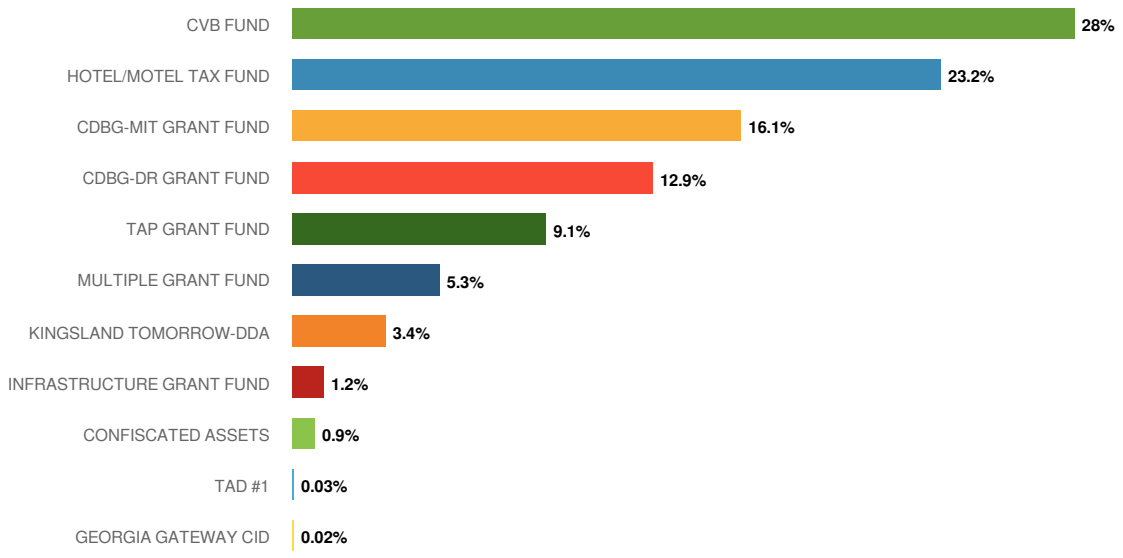
Summary

The City of Kingsland is projecting $5.82M of revenue in FY2024, which represents a 42.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 42.7% or $4.34M to $5.82M in FY2024.



Revenue by Fund

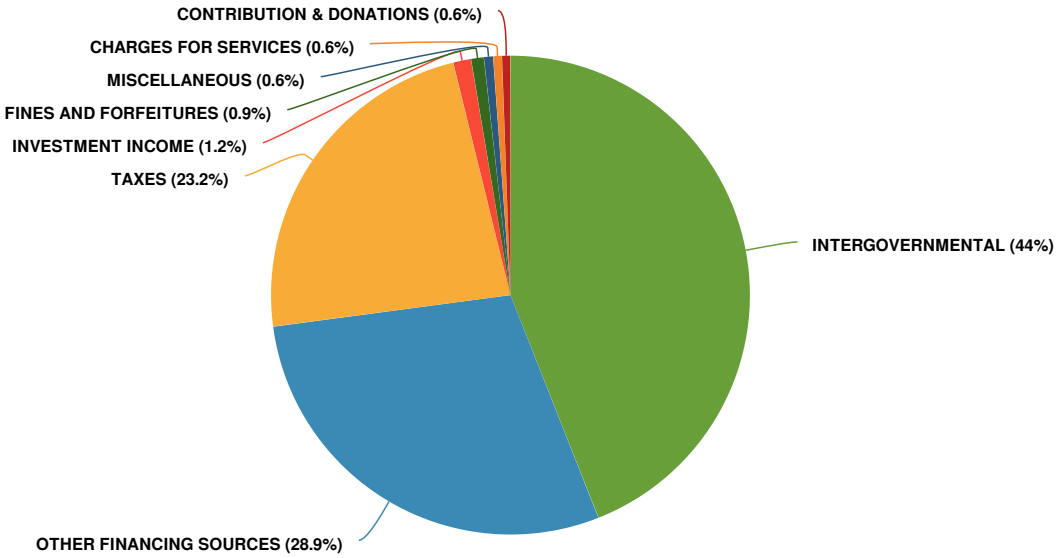
FY 2024 Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
CONFISCATED ASSETS	$1,273	$29,942	$47,973	$53,125	$51,000	-4%
CDBG-PLANNING GRANT FUND	$0	$0	$3	$13,690	$0	-100%
CDBG-MIT GRANT FUND	$0	$24,480	$155,629	$1,869,160	$934,580	-50%
CDBG-DR GRANT FUND	$38,546	$460,890	$692,303	$936,870	$750,125	-19.9%
TAP GRANT FUND	$92,622	$118,826	$61,536	$416,786	$528,995	26.9%
INFRASTRUCTURE GRANT FUND	$0	$75,390	$6,635,030	$3,276,404	$70,000	-97.9%
MULTIPLE GRANT FUND	$478,552	$298,245	$320,807	$754,665	$307,926	-59.2%
GEORGIA GATEWAY CID	$0	$7,772	$1,160	$1,153	$1,152	-0.1%
TAD #1	$0	$2,662	$2,303	$1,552	$1,542	-0.6%
CVB FUND	$422,254	$548,465	$671,906	$1,563,473	$1,627,147	4.1%
HOTEL/MOTEL TAX FUND	$913,330	$1,194,367	$1,443,225	$1,200,000	$1,350,000	12.5%
KINGSLAND TOMORROW-DDA	$19,250	$25,119	$40,093	$73,385	$197,900	169.7%
KINGSLAND DEVELOPMENT AUTHORITY	$31,275	$31,275	$1	$0	$0	0%
Total:	**$1,997,102**	**$2,817,433**	**$10,071,969**	**$10,160,263**	**$5,820,367**	**-42.7%**

Revenues by Source

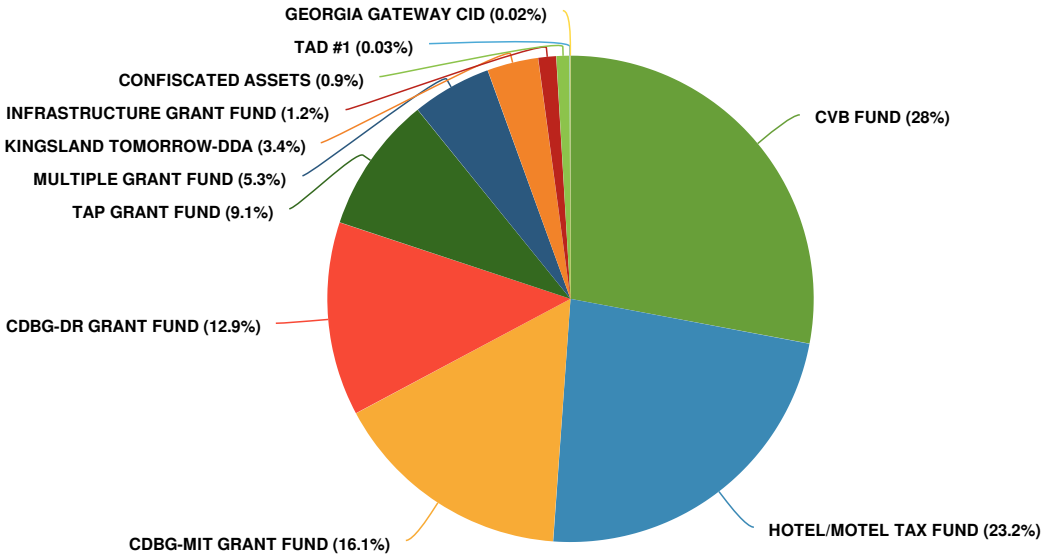
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
TAXES	$913,330	$1,204,801	$1,446,688	$1,202,705	$1,352,694	12.5%
INTERGOVERNMENTAL	$595,492	$986,483	$7,866,044	$7,310,901	$2,561,626	-65%
CHARGES FOR SERVICES	$18,350	$17,485	$25,098	$32,700	$34,900	6.7%
FINES AND FORFEITURES	$1,251	$29,877	$47,838	$53,095	$50,000	-5.8%
INVESTMENT INCOME	$58	$517	$7,934	$60	$71,000	118,233.3%
CONTRIBUTION & DONATIONS	$12,898	$9,300	$19,410	$29,300	$32,500	10.9%
MISCELLANEOUS	$31,692	$33,444	$758	$500	$35,500	7,000%
OTHER FINANCING SOURCES	$424,031	$535,526	$658,199	$1,531,002	$1,682,147	9.9%
Total Revenue Source:	**$1,997,102**	**$2,817,433**	**$10,071,969**	**$10,160,263**	**$5,820,367**	**-42.7%**

Expenditures by Fund

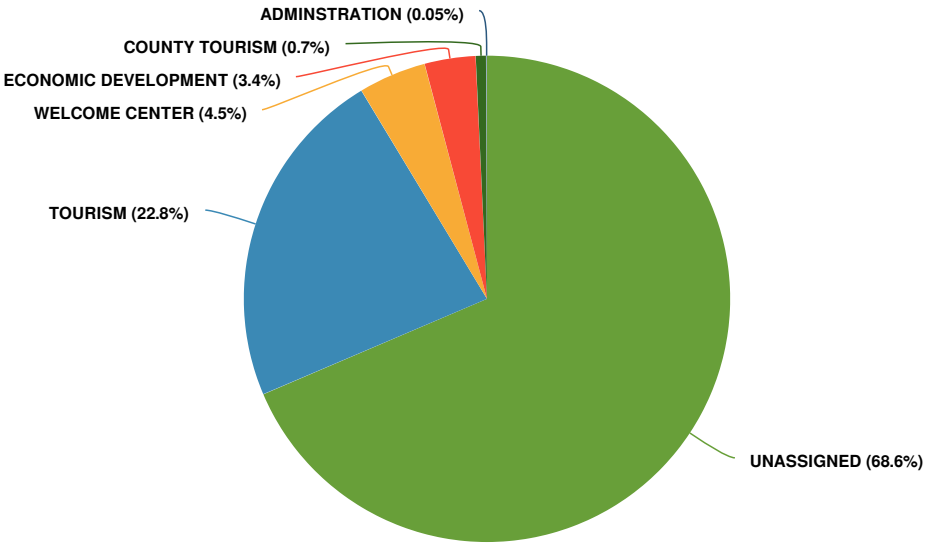
2024 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
CONFISCATED ASSETS	$0	$17,806	$44,640	$53,125	$51,000	-4%
CDBG-PLANNING GRANT FUND	$0	$0	$0	$13,690	$0	-100%
CDBG-MIT GRANT FUND	$0	$24,480	$170,834	$1,869,160	$934,580	-50%
CDBG-DR GRANT FUND	$63,524	$434,189	$623,916	$936,870	$750,125	-19.9%
TAP GRANT FUND	$92,623	$118,826	$61,537	$416,786	$528,995	26.9%
INFRASTRUCTURE GRANT FUND	$0	$75,000	$104,981	$3,276,404	$70,000	-97.9%
MULTIPLE GRANT FUND	$246,620	$89,833	$778,651	$754,665	$307,926	-59.2%
GEORGIA GATEWAY CID	$0	$60	$0	$1,153	$1,152	-0.1%
TAD #1	$0	$0	$0	$1,552	$1,542	-0.6%
CVB FUND	$382,026	$397,780	$466,206	$1,563,473	$1,627,147	4.1%
HOTEL/MOTEL TAX FUND	$913,330	$1,194,366	$1,443,225	$1,200,000	$1,350,000	12.5%
KINGSLAND TOMORROW-DDA	$25,725	$18,083	$18,594	$73,385	$197,900	169.7%
KINGSLAND DEVELOPMENT AUTHORITY	$31,274	$31,274	$0	$0	$0	0%
Total:	**$1,755,122**	**$2,401,697**	**$3,712,584**	**$10,160,263**	**$5,820,367**	**-42.7%**

Expenditures by Function

Budgeted Expenditures by Function

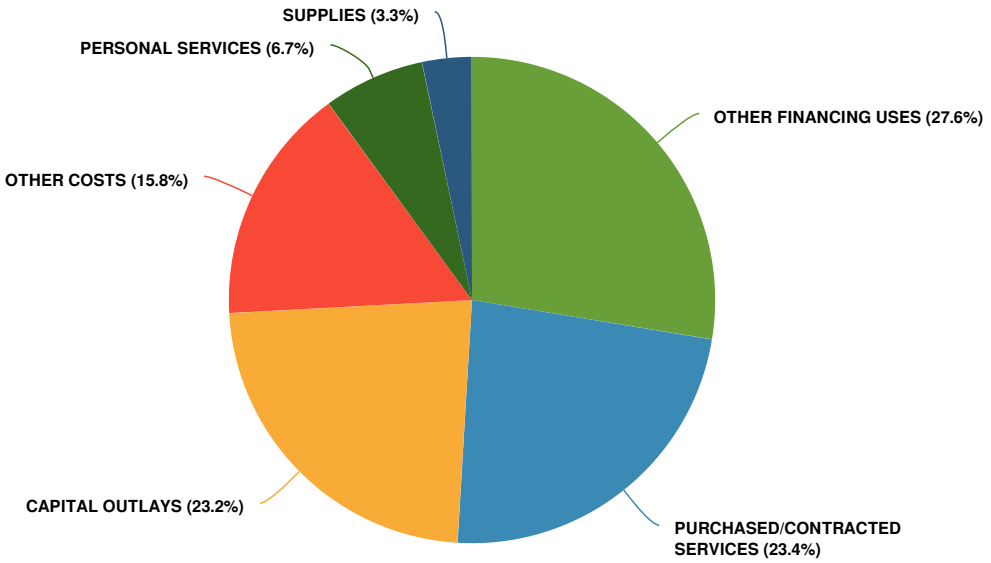


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expenditures						
UNASSIGNED						
PERSONAL SERVICES	$0	$0	$64,414	$0	$0	0%
PURCHASED/CONTRACTED SERVICES	$146,050	$640,677	$816,924	$1,001,139	$880,995	-12%
SUPPLIES	$31,703	$119,457	$28,903	$114,995	$86,000	-25.2%
CAPITAL OUTLAYS	$9,445	$0	$100,337	$2,255,247	$1,349,580	-40.2%
OTHER COSTS	$31,274	$31,274	$0	$0	$70,000	N/A
OTHER FINANCING USES	$1,128,899	$1,194,366	$2,217,206	$5,149,319	$1,606,051	-68.8%
Total UNASSIGNED:	**$1,347,371**	**$1,985,774**	**$3,227,784**	**$8,520,700**	**$3,992,626**	**-53.1%**
ADMINSTRATION						
PURCHASED/CONTRACTED SERVICES	$0	$60	$0	$2,705	$2,694	-0.4%
Total ADMINSTRATION:	**$0**	**$60**	**$0**	**$2,705**	**$2,694**	**-0.4%**
ECONOMIC DEVELOPMENT						
PURCHASED/CONTRACTED SERVICES	$9,948	$4,969	$0	$30,510	$49,900	63.6%
SUPPLIES	$15,777	$13,114	$18,594	$42,875	$48,000	12%
OTHER COSTS	$0	$0	$0	$0	$100,000	N/A
Total ECONOMIC DEVELOPMENT:	**$25,725**	**$18,083**	**$18,594**	**$73,385**	**$197,900**	**169.7%**

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
TOURISM						
PERSONAL SERVICES	$169,071	$181,455	$190,148	$234,620	$250,134	6.6%
PURCHASED/CONTRACTED SERVICES	$43,279	$59,654	$93,501	$411,530	$307,500	-25.3%
SUPPLIES	$3,107	$7,363	$12,109	$15,500	$16,500	6.5%
CAPITAL OUTLAYS	$30,613	$0	$0	$0	$0	0%
OTHER COSTS	$0	$0	$0	$603,451	$750,912	24.4%
Total TOURISM:	**$246,070**	**$248,472**	**$295,758**	**$1,265,101**	**$1,325,046**	**4.7%**
WELCOME CENTER						
PERSONAL SERVICES	$99,409	$94,985	$112,821	$143,604	$141,523	-1.4%
PURCHASED/CONTRACTED SERVICES	$17,020	$17,086	$21,767	$77,142	$79,078	2.5%
SUPPLIES	$10,116	$13,783	$16,526	$34,300	$41,500	21%
Total WELCOME CENTER:	**$126,545**	**$125,854**	**$151,114**	**$255,046**	**$262,101**	**2.8%**
COUNTY TOURISM						
PURCHASED/CONTRACTED SERVICES	$9,411	$23,454	$19,334	$43,326	$40,000	-7.7%
Total COUNTY TOURISM:	**$9,411**	**$23,454**	**$19,334**	**$43,326**	**$40,000**	**-7.7%**
Total Expenditures:	**$1,755,122**	**$2,401,697**	**$3,712,584**	**$10,160,263**	**$5,820,367**	**-42.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



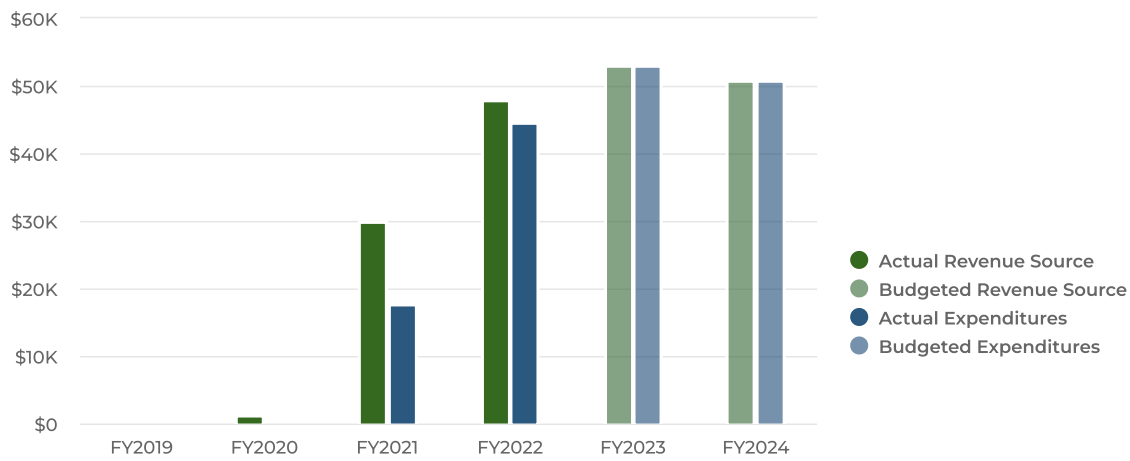
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$268,480	$276,440	$367,383	$378,224	$391,657	3.6%
PURCHASED/CONTRACTED SERVICES	$225,708	$745,900	$951,526	$1,566,352	$1,360,167	-13.2%
SUPPLIES	$60,703	$153,717	$76,132	$207,670	$192,000	-7.5%
CAPITAL OUTLAYS	$40,058	$0	$100,337	$2,255,247	$1,349,580	-40.2%
OTHER COSTS	$31,274	$31,274	$0	$603,451	$920,912	52.6%
OTHER FINANCING USES	$1,128,899	$1,194,366	$2,217,206	$5,149,319	$1,606,051	-68.8%
Total Expense Objects:	**$1,755,122**	**$2,401,697**	**$3,712,584**	**$10,160,263**	**$5,820,367**	**-42.7%**

Confiscated Assets Fund

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

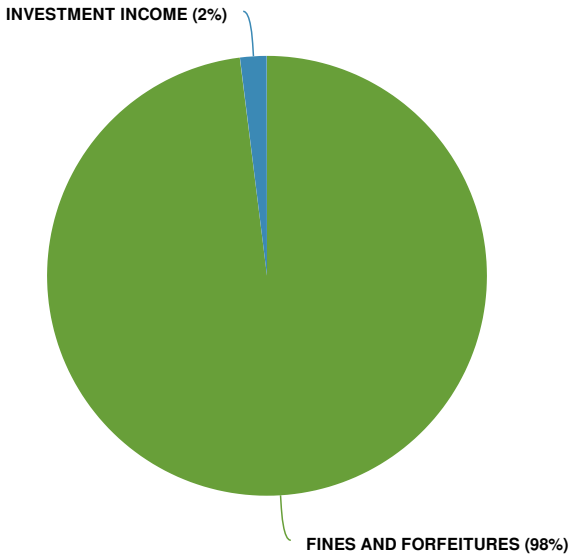
Summary

The City of Kingsland is projecting $51K of revenue in FY2024, which represents a 4% decrease over the prior year. Budgeted expenditures are projected to decrease by 4% or $2.13K to $51K in FY2024.



Revenues by Source

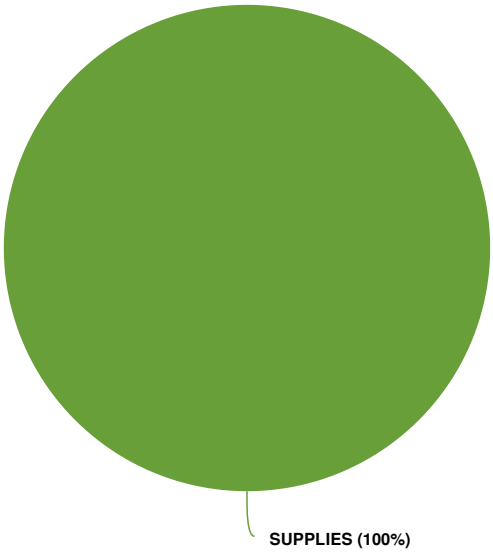
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
FINES AND FORFEITURES	$1,251	$29,877	$47,838	$53,095	$50,000	-5.8%
INVESTMENT INCOME	$22	$65	$135	$30	$1,000	3,233.3%
Total Revenue Source:	**$1,273**	**$29,942**	**$47,973**	**$53,125**	**$51,000**	**-4%**

Expenditures by Expense Type

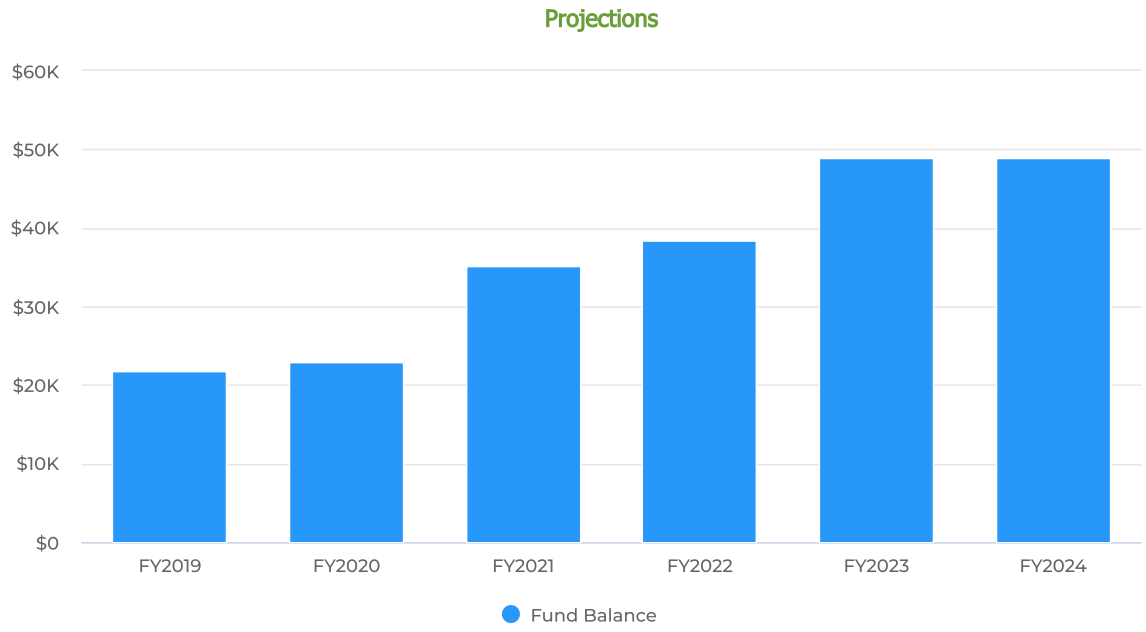
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
SUPPLIES	$0	$17,806	$8,426	$53,125	$51,000	-4%
CAPITAL OUTLAYS	$0	$0	$36,214	$0	$0	0%
Total Expense Objects:	**$0**	**$17,806**	**$44,640**	**$53,125**	**$51,000**	**-4%**

Fund Balance

The projected fund balance is at $48,8980, a 0% change from the prior year. The reserves in this fund will continue to fluctuate as funds are confiscated randomly and funds are spent on non-recurring capital needs of the police department.

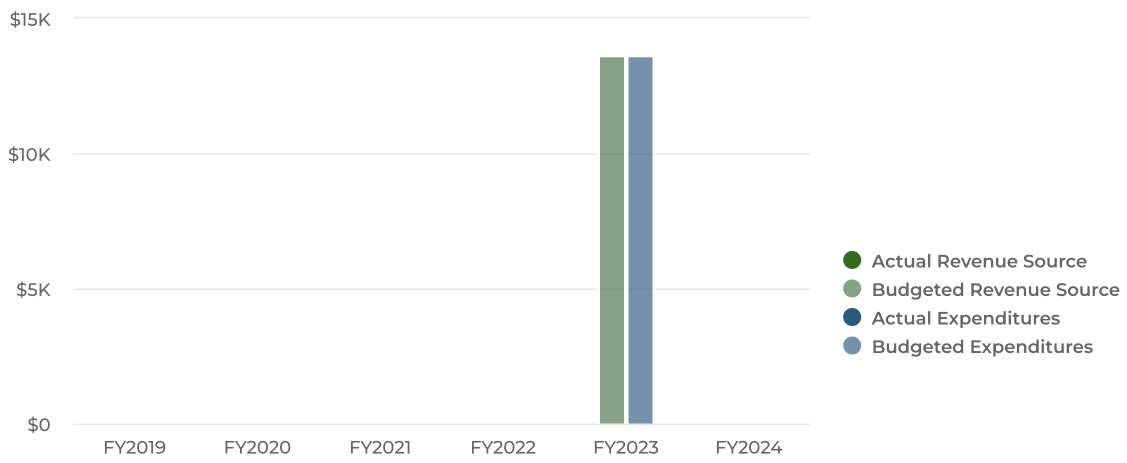


CDBG-Planning Grant

The Community Development Block Grant is used to determine the feasibility of grant funding for the Interstate 95 forced sewer main project.

Summary

The City of Kingsland is projecting $0 of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or $13.69K to $0 in FY2024.



Revenues by Source

Revenues are 100% grant funded.

Projected 2024 Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INTERGOVERNMENTAL	$0	$0	$0	$13,690	$0	-100%
INVESTMENT INCOME	$0	$0	$3	$0	$0	0%
Total Revenue Source:	**$0**	**$0**	**$3**	**$13,690**	**$0**	**-100%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$0	$0	$0	$13,690	$0	-100%
Total Expense Objects:	**$0**	**$0**	**$0**	**$13,690**	**$0**	**-100%**

Fund Balance

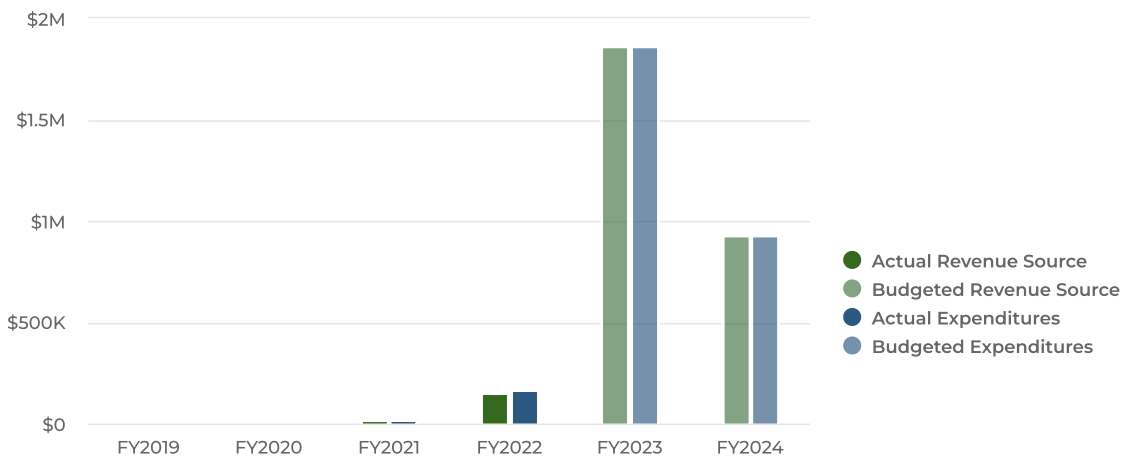
This grant fund will close out in FY 2024 leaving a $0 fund balance.

CDBG-MIT Grant

The Community Development Block Grant mitigation is used to account for the sewer line, manhole rehabilitation, and lift station rehabilitation projects.

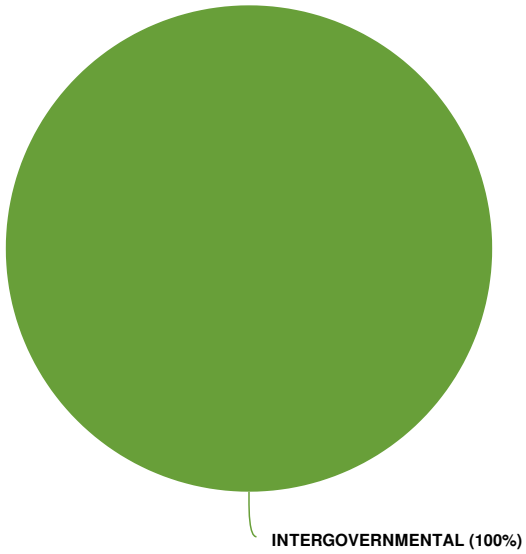
Summary

The City of Kingsland is projecting $934.58K of revenue in FY2024, which represents a 50% decrease over the prior year. Budgeted expenditures are projected to decrease by 50% or $934.58K to $934.58K in FY2024.



Revenues by Source

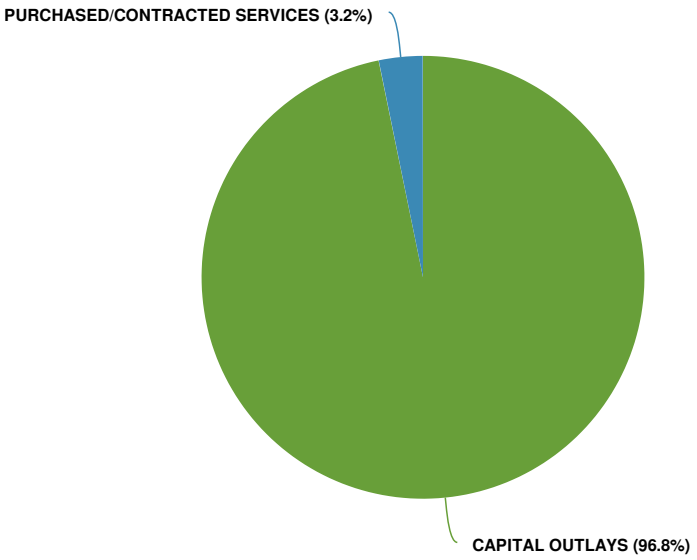
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INTERGOVERNMENTAL	$0	$14,475	$134,134	$1,869,160	$934,580	-50%
OTHER FINANCING SOURCES	$0	$10,005	$21,495	$0	$0	0%
Total Revenue Source:	**$0**	**$24,480**	**$155,629**	**$1,869,160**	**$934,580**	**-50%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$0	$24,480	$118,838	$58,913	$30,000	-49.1%
CAPITAL OUTLAYS	$0	$0	$51,996	$1,810,247	$904,580	-50%
Total Expense Objects:	**$0**	**$24,480**	**$170,834**	**$1,869,160**	**$934,580**	**-50%**

Fund Balance

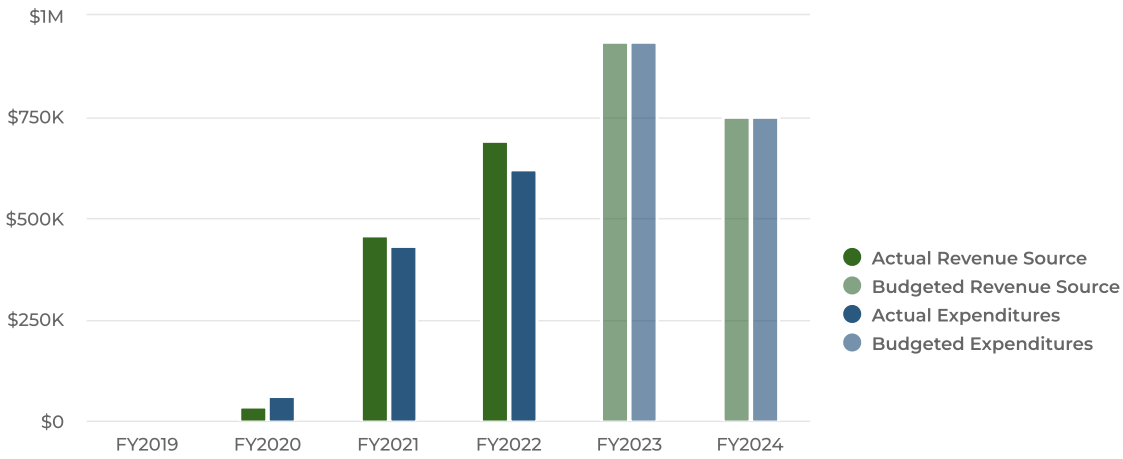
This fund does not carry any reserves. This grant is on a reimbursement basis. The negative fund balance represents funds at year end not reimbursed yet.

CDBG-DR (HRRP) Grant

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.

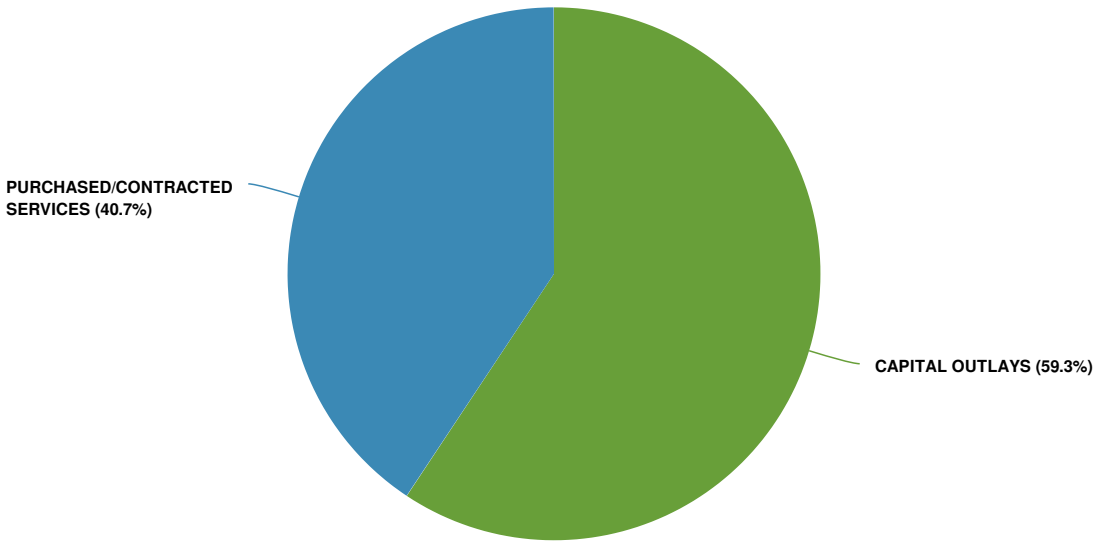
Summary

The City of Kingsland is projecting $750.13K of revenue in FY2024, which represents a 19.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 19.9% or $186.75K to $750.13K in FY2024.



Expenditures by Expense Type

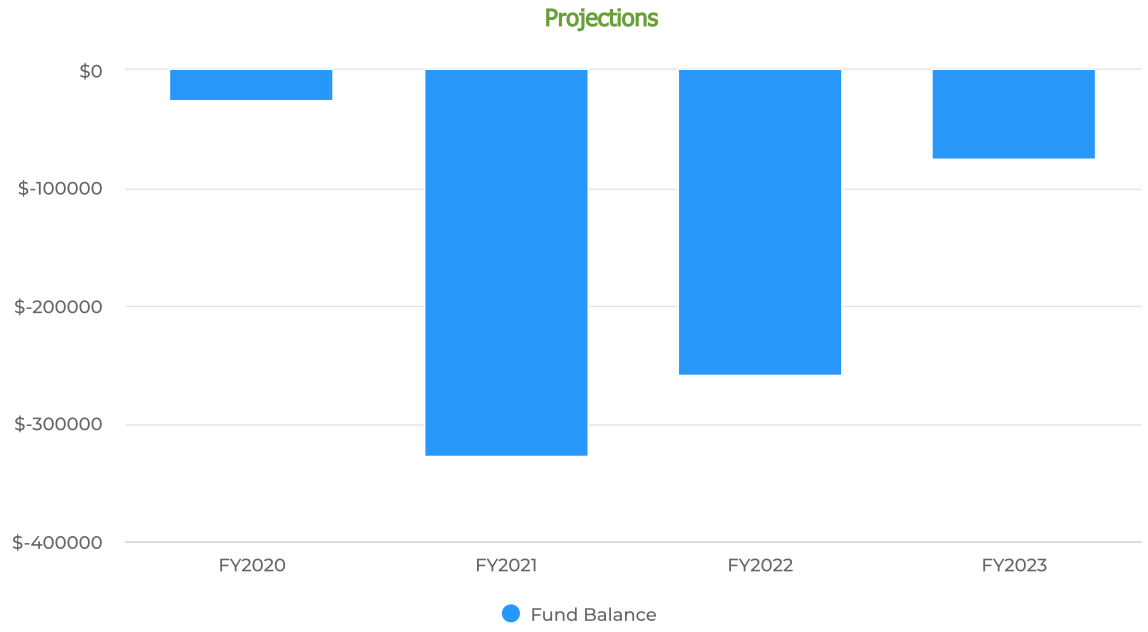
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$53,427	$422,371	$619,049	$490,000	$305,125	-37.7%
SUPPLIES	$10,097	$11,818	$4,867	$1,870	$0	-100%
CAPITAL OUTLAYS	$0	$0	$0	$445,000	$445,000	0%
Total Expense Objects:	**$63,524**	**$434,189**	**$623,916**	**$936,870**	**$750,125**	**-19.9%**

Fund Balance

This grant is on a reimbursement basis, fully funded by the grant. The timing differences in receiving reimbursement have generated a negative fund balance.

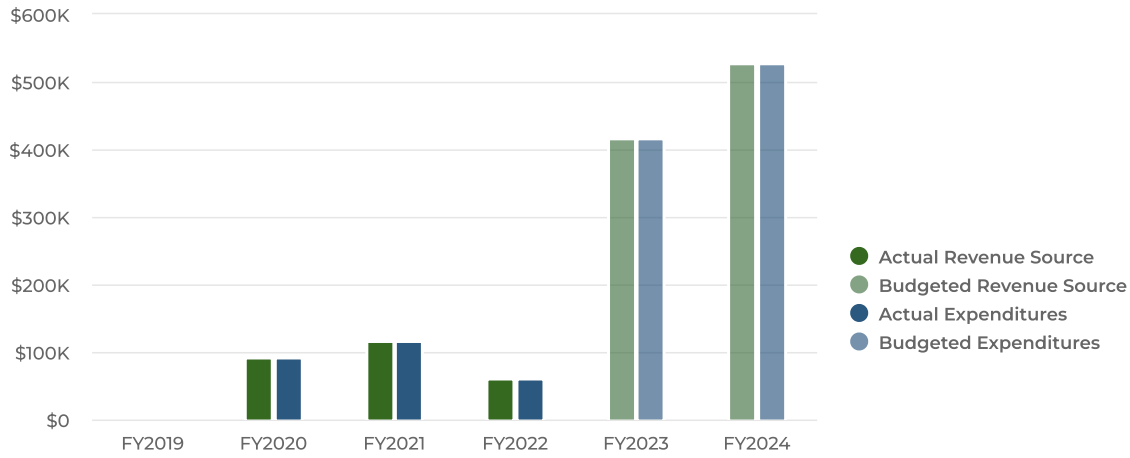


TAP Grant

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

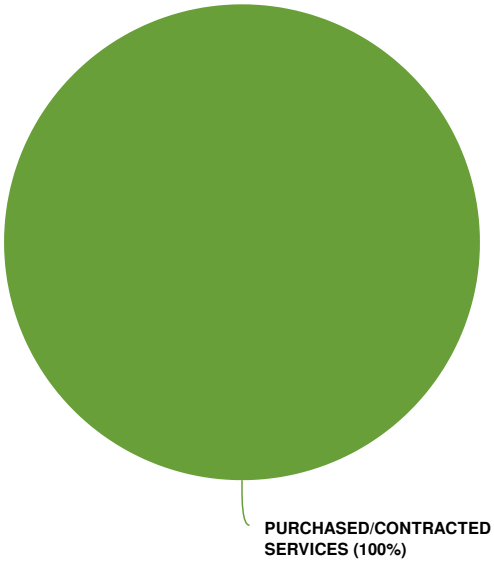
Summary

The City of Kingsland is projecting $529K of revenue in FY2024, which represents a 26.9% increase over the prior year. Budgeted expenditures are projected to increase by 26.9% or $112.21K to $529K in FY2024.



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$92,623	$118,826	$61,537	$416,786	$528,995	26.9%
Total Expense Objects:	**$92,623**	**$118,826**	**$61,537**	**$416,786**	**$528,995**	**26.9%**

Fund Balance

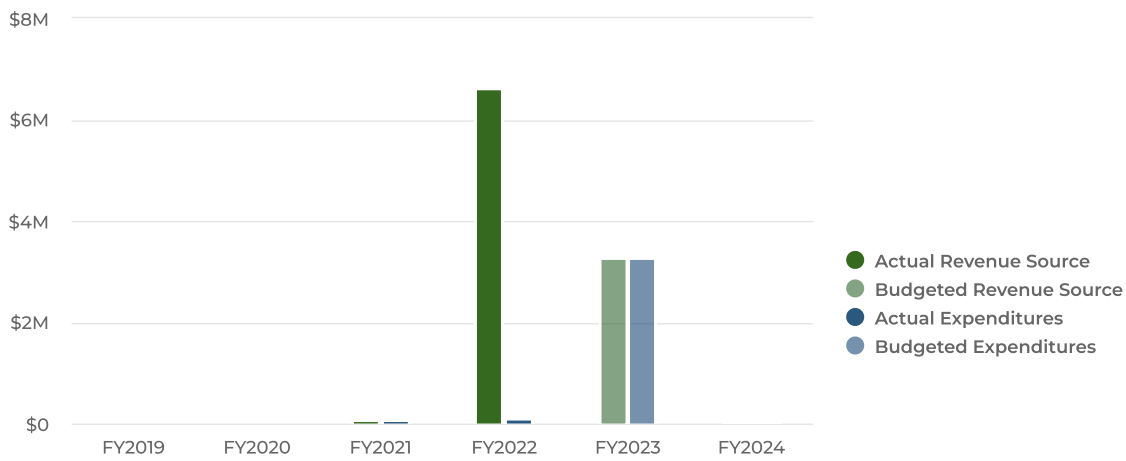
This fund is on a reimbursement basis and does not carry any reserves.

Infrastructure Funding Grant

The infrastructure funding grant is based on funds received from the American Rescue Plan Act of 2021 grant and is allocated for infrastructure projects.

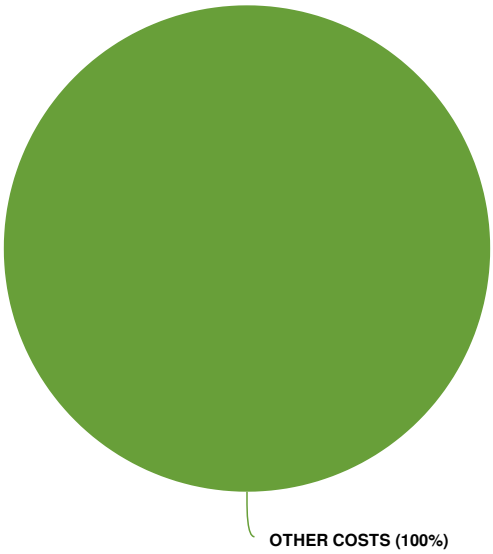
Summary

The City of Kingsland is projecting $70K of revenue in FY2024, which represents a 97.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 97.9% or $3.21M to $70K in FY2024.



Expenditures by Expense Type

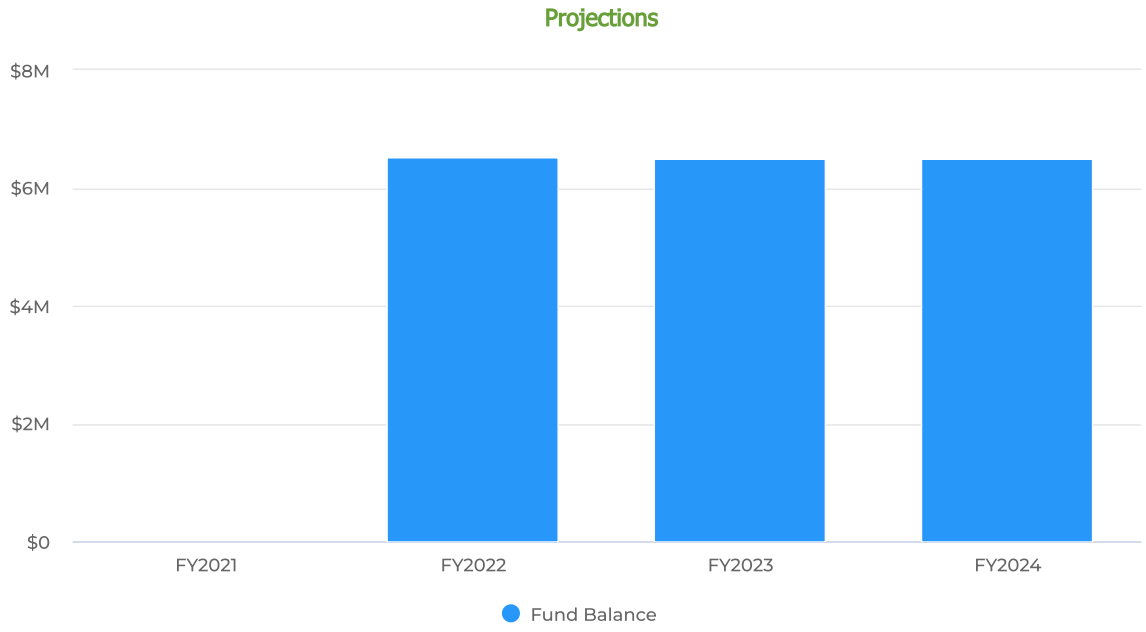
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$0	$75,000	$0	$0	$0	0%
OTHER COSTS	$0	$0	$0	$0	$70,000	N/A
OTHER FINANCING USES	$0	$0	$104,981	$3,276,404	$0	-100%
Total Expense Objects:	**$0**	**$75,000**	**$104,981**	**$3,276,404**	**$70,000**	**-97.9%**

Fund Balance

The fund balance is projected to remain about the same until the planned capital projects begin construction.

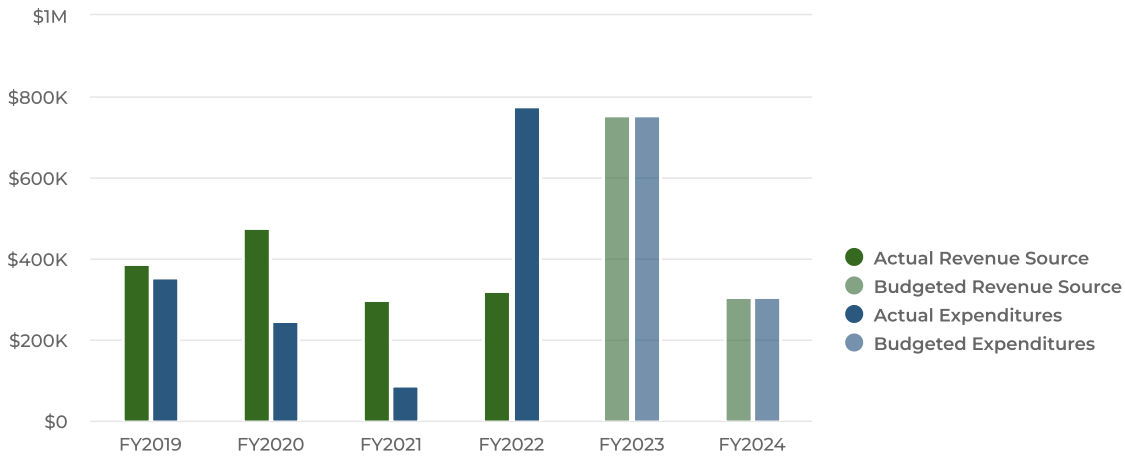


Multiple Grant Fund

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

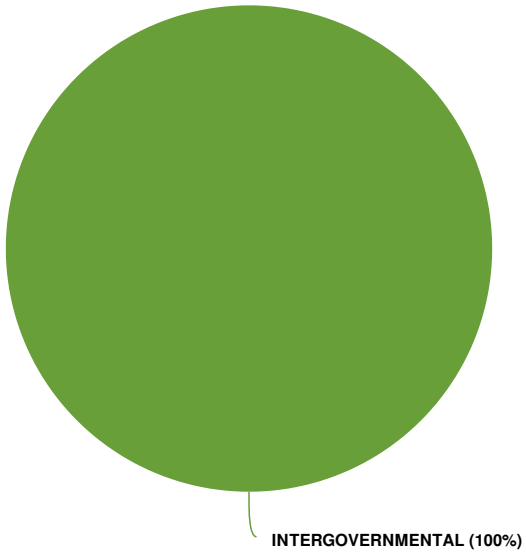
Summary

The City of Kingsland is projecting $307.93K of revenue in FY2024, which represents a 59.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 59.2% or $446.74K to $307.93K in FY2024.



Revenues by Source

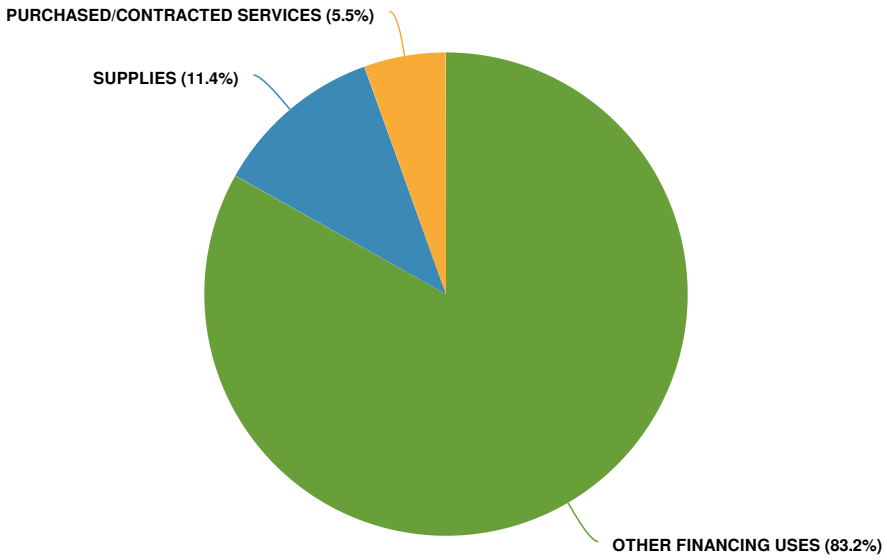
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INTERGOVERNMENTAL	$465,807	$298,245	$319,122	$754,665	$307,926	-59.2%
CONTRIBUTION & DONATIONS	$9,445	$0	$0	$0	$0	0%
OTHER FINANCING SOURCES	$3,300	$0	$1,685	$0	$0	0%
Total Revenue Source:	**$478,552**	**$298,245**	**$320,807**	**$754,665**	**$307,926**	**-59.2%**

Expenditures by Expense Type

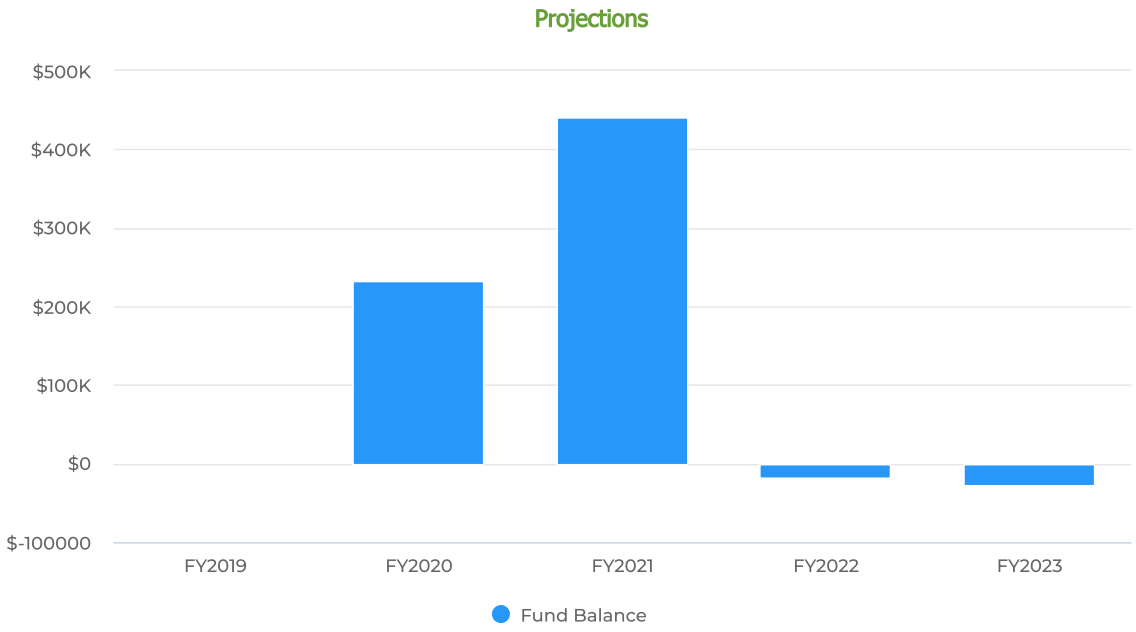
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$0	$0	$64,414	$0	$0	0%
PURCHASED/CONTRACTED SERVICES	$0	$0	$17,500	$21,750	$16,875	-22.4%
SUPPLIES	$21,606	$89,833	$15,610	$60,000	$35,000	-41.7%
CAPITAL OUTLAYS	$9,445	$0	$12,127	$0	$0	0%
OTHER FINANCING USES	$215,569	$0	$669,000	$672,915	$256,051	-61.9%
Total Expense Objects:	**$246,620**	**$89,833**	**$778,651**	**$754,665**	**$307,926**	**-59.2%**

Fund Balance

The fund balance in this fund fluctuates due to timing differences on grant reimbursements.



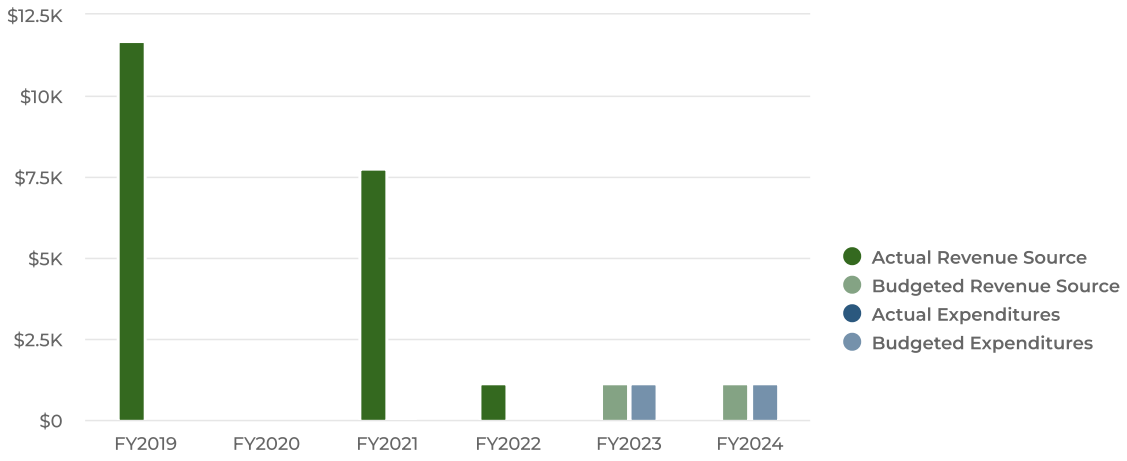
Georgia Gateway Community Improvement District

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. This fund is a discretely presented component unit of the city.

Summary

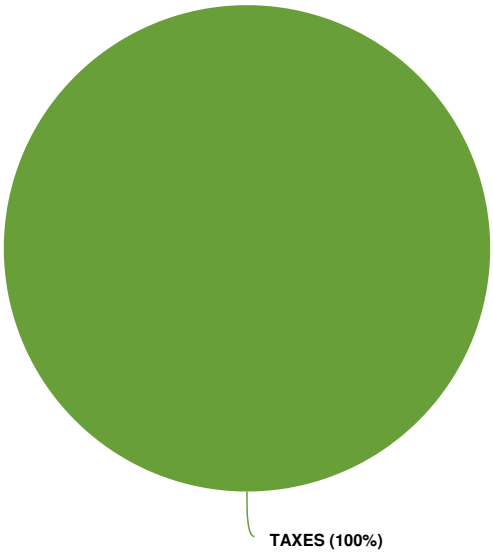
The City of Kingsland is projecting $1.15K of revenue in FY2024, which represents a 0.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.1% or $1 to $1.15K in FY2024.

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 privately-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 $2.5 million. The project is expected to break ground in late 2024 or early 2025.



Revenues by Source

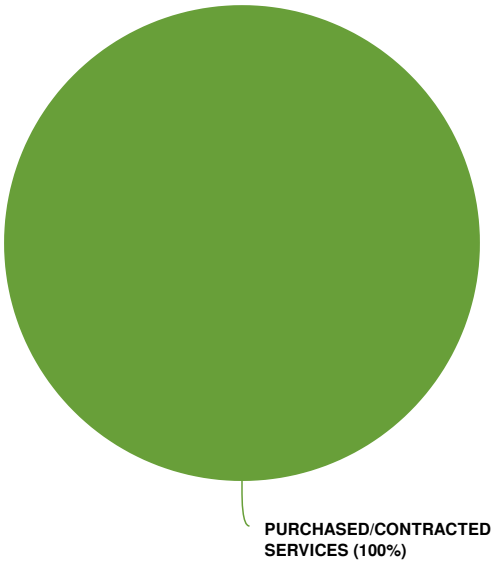
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
TAXES	$0	$7,772	$1,160	$1,153	$1,152	-0.1%
Total Revenue Source:	**$0**	**$7,772**	**$1,160**	**$1,153**	**$1,152**	**-0.1%**

Expenditures by Expense Type

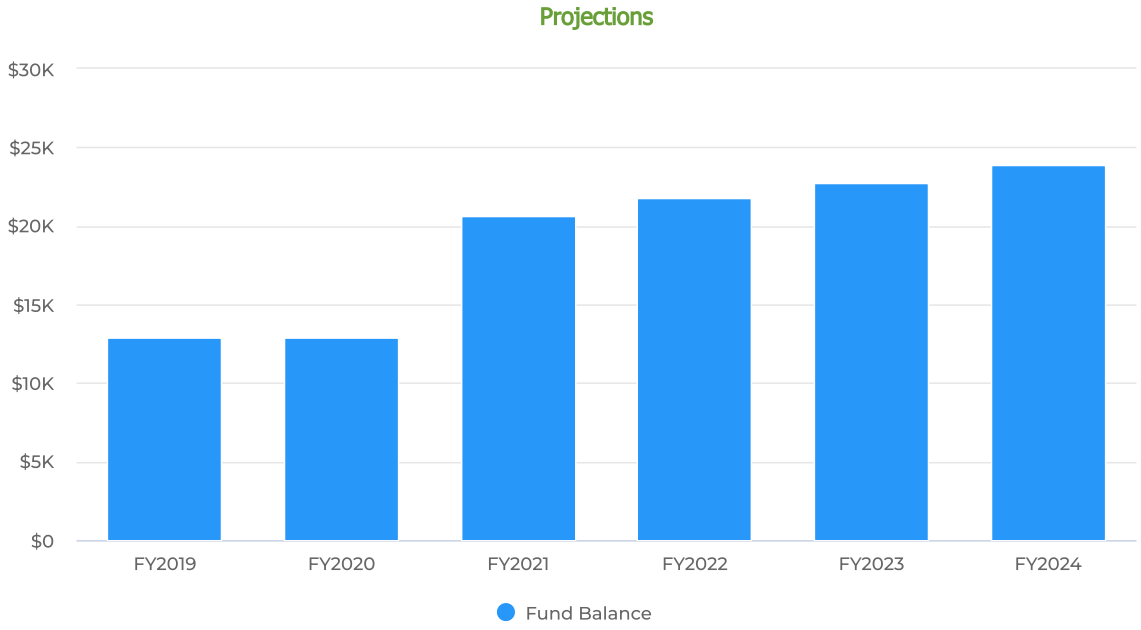
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$0	$60	$0	$1,153	$1,152	-0.1%
Total Expense Objects:	**$0**	**$60**	**$0**	**$1,153**	**$1,152**	**-0.1%**

Fund Balance

The fund balance in this fund is generated from the millage rate set by the CID board annually on the property located in the CID district. The current CID millage rate is set at one mill.

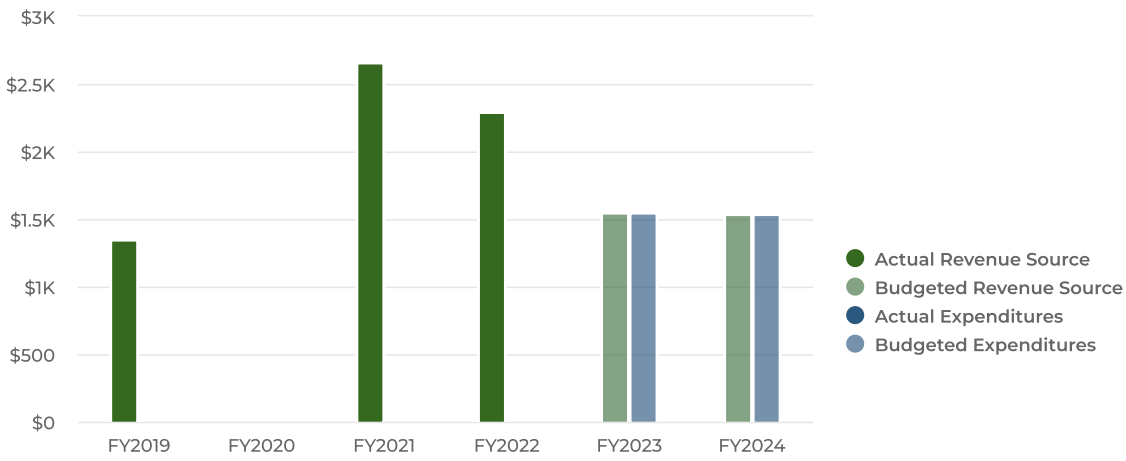


Tax Allocation District #1

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 Tax Allocation District (TAD) to use the incremental tax growth as a funding mechanism for public infrastructure related to the project. The debt on the public infrastructure is anticipated to be repaid through incremental tax received from the Tax Allocation District. 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 $2.5 million. The project is expected to break ground in late 2024 or early 2025.

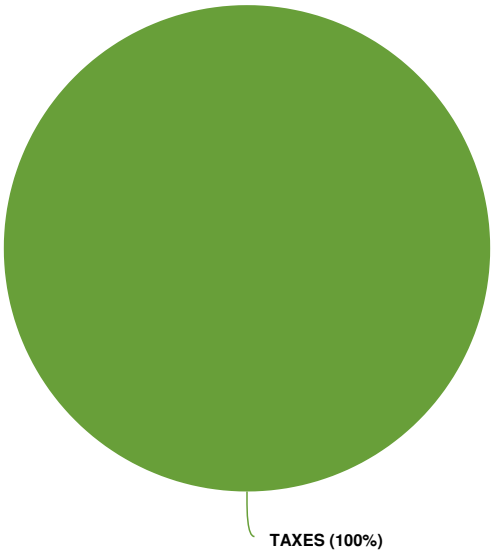
Summary

The City of Kingsland is projecting $1.54K of revenue in FY2024, which represents a 0.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.6% or $10 to $1.54K in FY2024.



Revenues by Source

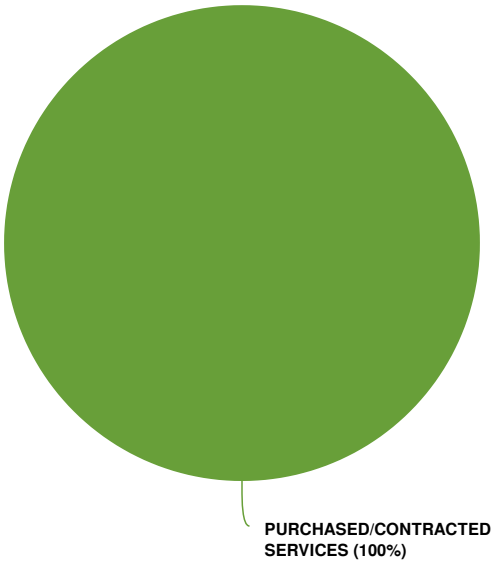
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
TAXES	$0	$2,662	$2,303	$1,552	$1,542	-0.6%
Total Revenue Source:	**$0**	**$2,662**	**$2,303**	**$1,552**	**$1,542**	**-0.6%**

Expenditures by Expense Type

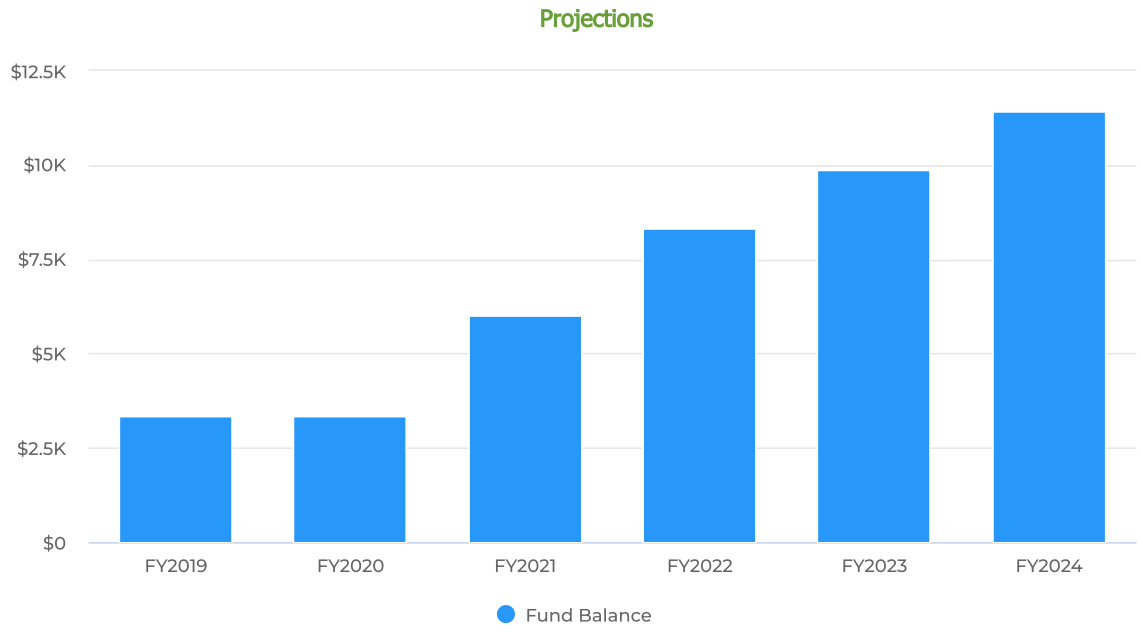
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$0	$0	$0	$1,552	$1,542	-0.6%
Total Expense Objects:	**$0**	**$0**	**$0**	**$1,552**	**$1,542**	**-0.6%**

Fund Balance

The Tax Allocation District #1 generates fund balance by the incremental tax base each year from the certified base in 2013 for the TAD district. The planned project for this TAD has not started. As a result, the funds are accumulating each year.

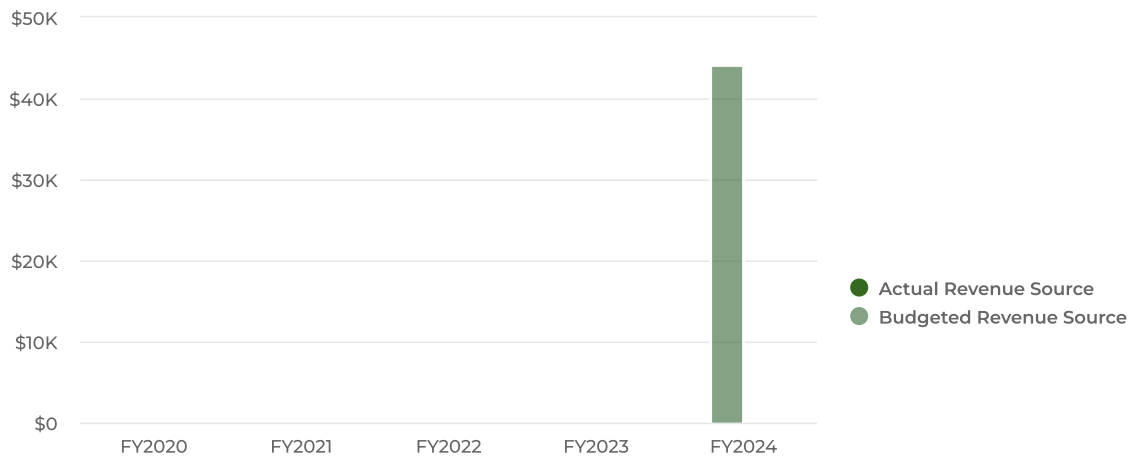


Tax Allocation District #2

City council recently approved the second tax allocation district for the city. This will be a major mixed use commercial development on approximately 584 acres with a taxable real estate value of $5.6M. Bringing a town center concept of big name retailers and multifamily housing will increase our tax base and have multiple positive effects on our local economy. This project is expected to begin in 2024 and take approximately 8 years to complete.

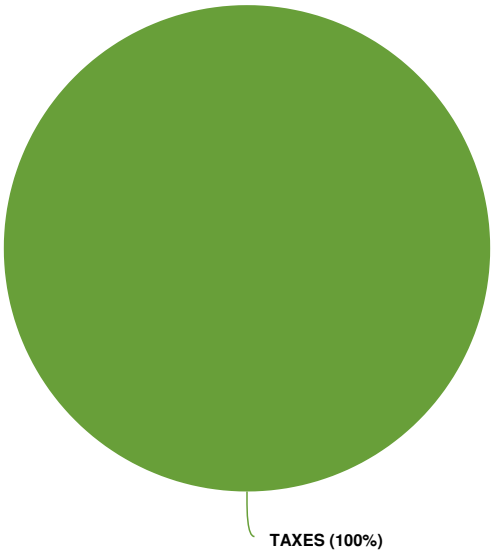
Summary

The City of Kingsland is projecting $44.19K of revenue in FY2024, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by 0% or $0 to $0 in FY2024.



Revenues by Source

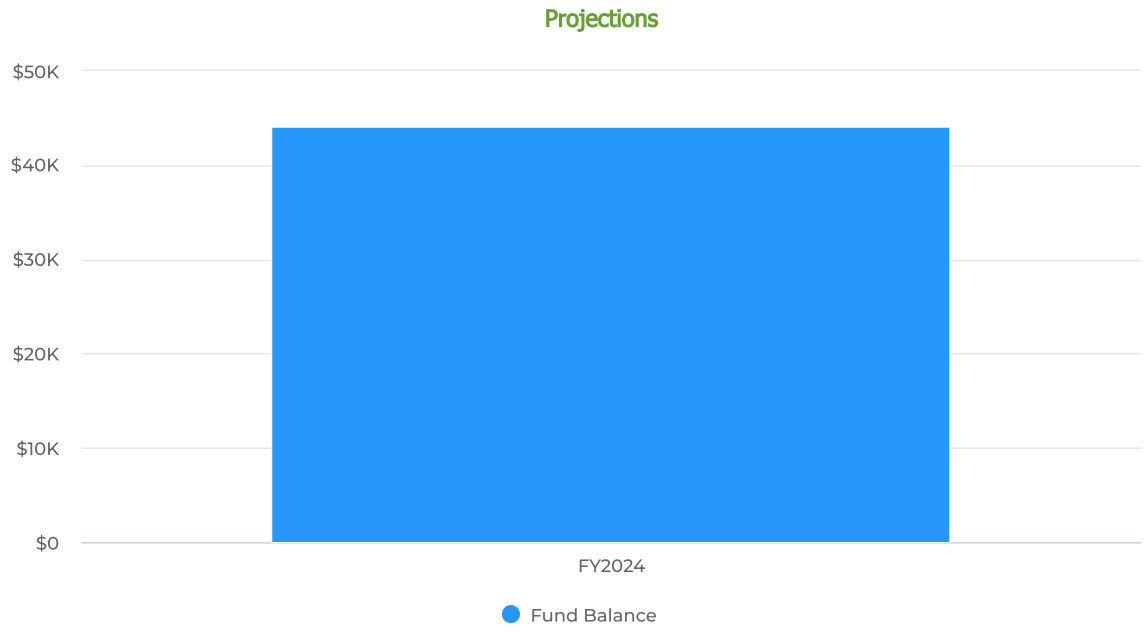
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
TAXES	$0	$0	$0	$0	$44,185	N/A
Total Revenue Source:	**$0**	**$0**	**$0**	**$0**	**$44,185**	**N/A**

Fund Balance

The Tax Allocation District #2 generates fund balance by the incremental tax base each year from the certified base in 2023 for the TAD district. The planned project for this TAD is expected to start in late 2024.



Convention & Visitors Bureau

The Convention & Visitors Bureau 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. This fund is a discretely presented component unit of the city.

Overview

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 in 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's 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 accommodation information to every tourist that enters the city.

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

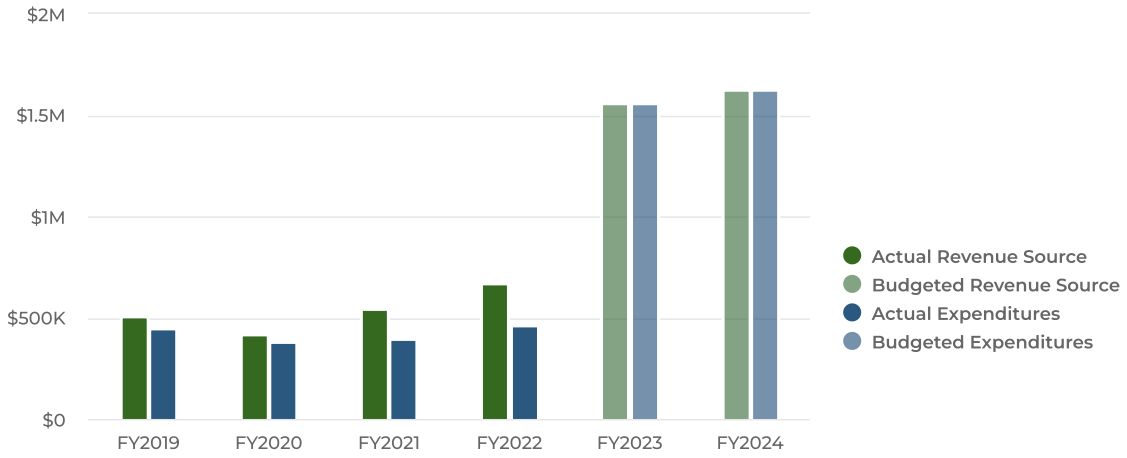
City-Wide Goal 9: Present all of what Kingsland has to offer to increase overnight stays.

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

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

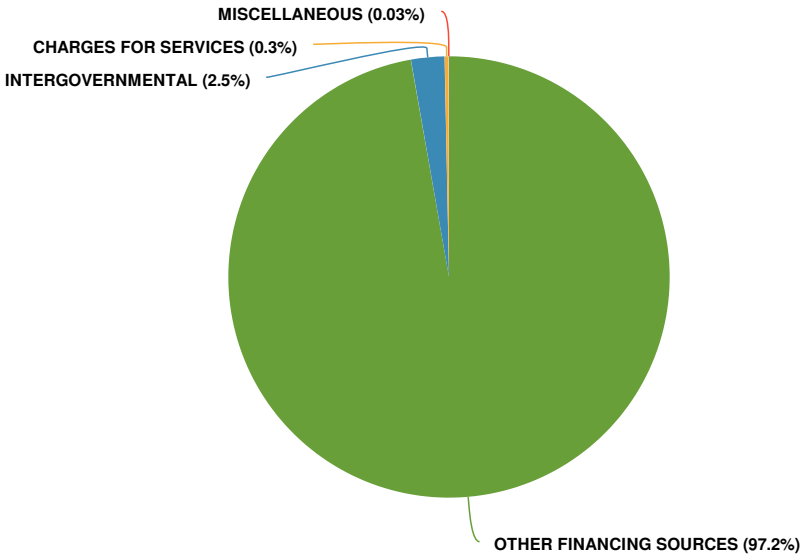
Summary

The City of Kingsland is projecting $1.63M of revenue in FY2024, which represents a 4.1% increase over the prior year. Budgeted expenditures are projected to increase by 4.1% or $63.67K to $1.63M in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

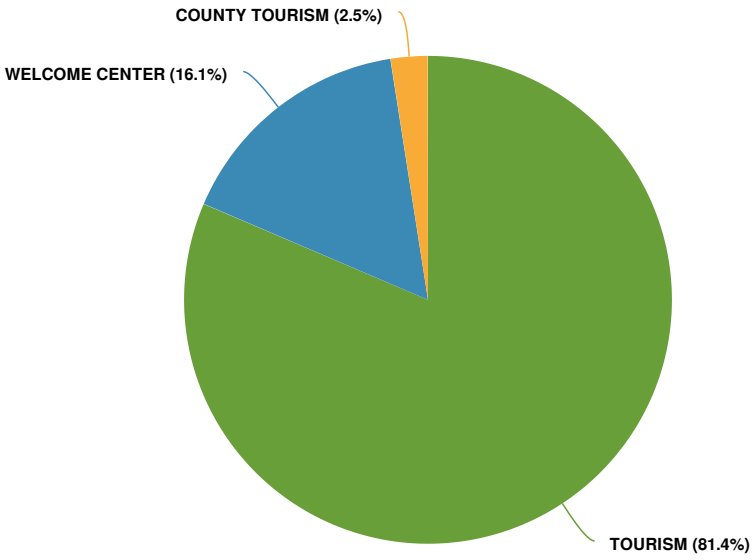


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INTERGOVERNMENTAL	$17,384	$19,072	$31,660	$43,326	$40,000	-7.7%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
CHARGES FOR SERVICES	$2,587	$1,702	$4,574	$3,500	$4,500	28.6%
MISCELLANEOUS	$418	$2,170	$653	$500	$500	0%
OTHER FINANCING SOURCES	$401,865	$525,521	$635,019	$1,516,147	$1,582,147	4.4%
Total Revenue Source:	**$422,254**	**$548,465**	**$671,906**	**$1,563,473**	**$1,627,147**	**4.1%**

Expenditures by Function

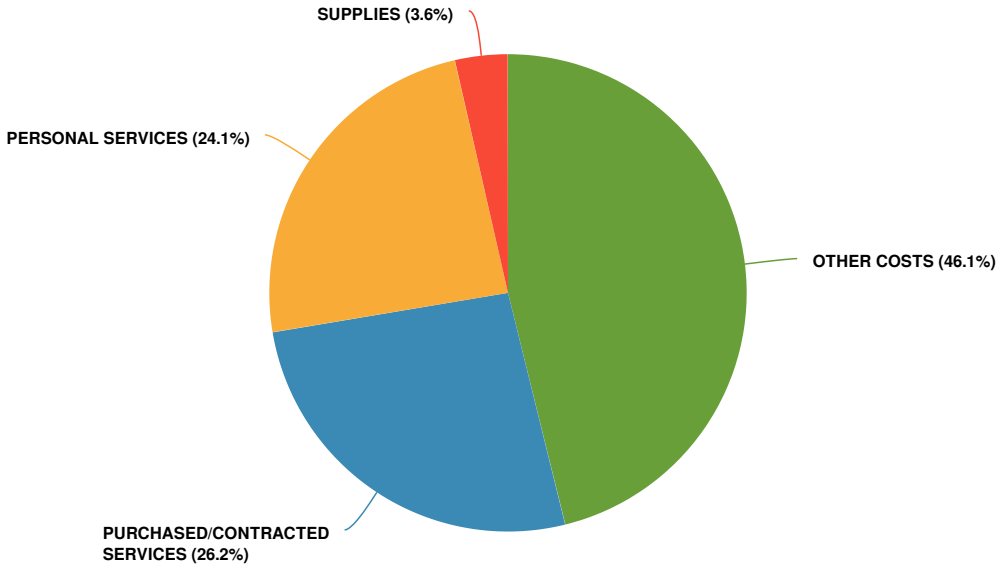
Budgeted Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expenditures						
TOURISM	$246,070	$248,472	$295,758	$1,265,101	$1,325,046	4.7%
WELCOME CENTER	$126,545	$125,854	$151,114	$255,046	$262,101	2.8%
COUNTY TOURISM	$9,411	$23,454	$19,334	$43,326	$40,000	-7.7%
Total Expenditures:	**$382,026**	**$397,780**	**$466,206**	**$1,563,473**	**$1,627,147**	**4.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



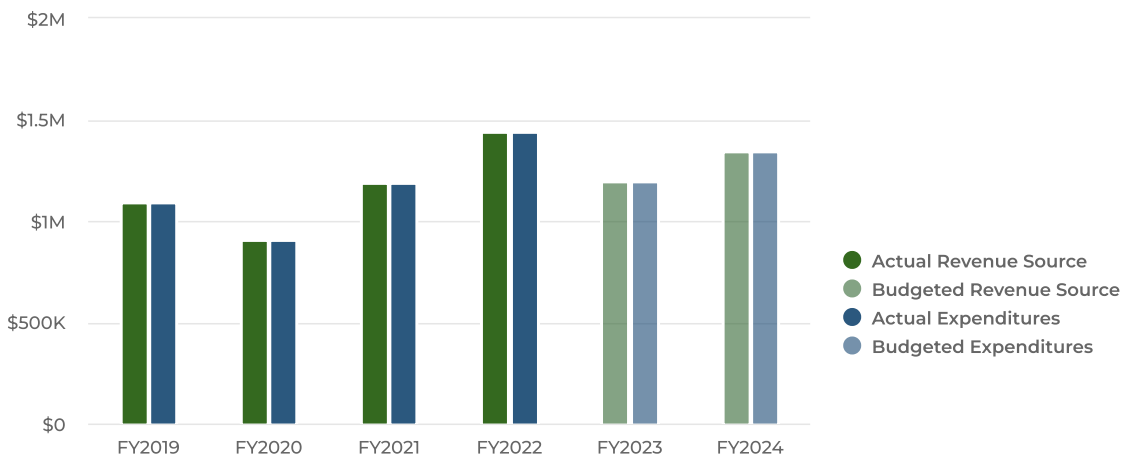
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$268,480	$276,440	$302,969	$378,224	$391,657	3.6%
PURCHASED/CONTRACTED SERVICES	$69,710	$100,194	$134,602	$531,998	$426,578	-19.8%
SUPPLIES	$13,223	$21,146	$28,635	$49,800	$58,000	16.5%
CAPITAL OUTLAYS	$30,613	$0	$0	$0	$0	0%
OTHER COSTS	$0	$0	$0	$603,451	$750,912	24.4%
Total Expense Objects:	**$382,026**	**$397,780**	**$466,206**	**$1,563,473**	**$1,627,147**	**4.1%**

Hotel/Motel Tax Fund

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

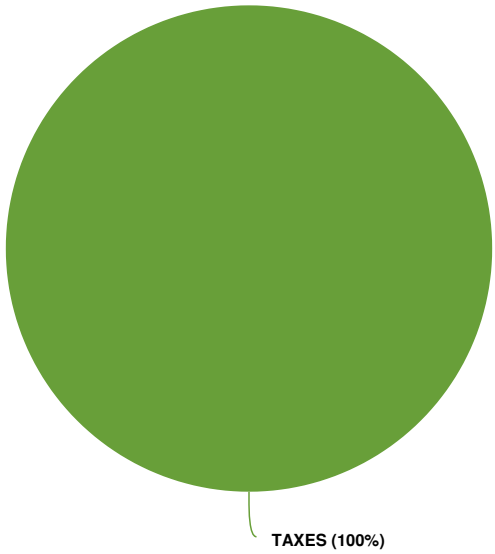
Summary

The City of Kingsland is projecting $1.35M of revenue in FY2024, which represents a 12.5% increase over the prior year. Budgeted expenditures are projected to increase by 12.5% or $150K to $1.35M in FY2024.



Revenues by Source

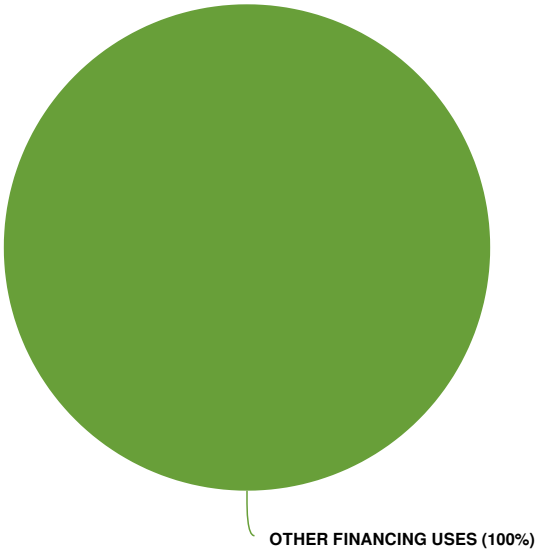
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
TAXES	$913,330	$1,194,367	$1,443,225	$1,200,000	$1,350,000	12.5%
Total Revenue Source:	**$913,330**	**$1,194,367**	**$1,443,225**	**$1,200,000**	**$1,350,000**	**12.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
OTHER FINANCING USES	$913,330	$1,194,366	$1,443,225	$1,200,000	$1,350,000	12.5%
Total Expense Objects:	**$913,330**	**$1,194,366**	**$1,443,225**	**$1,200,000**	**$1,350,000**	**12.5%**

Downtown Development Authority Fund

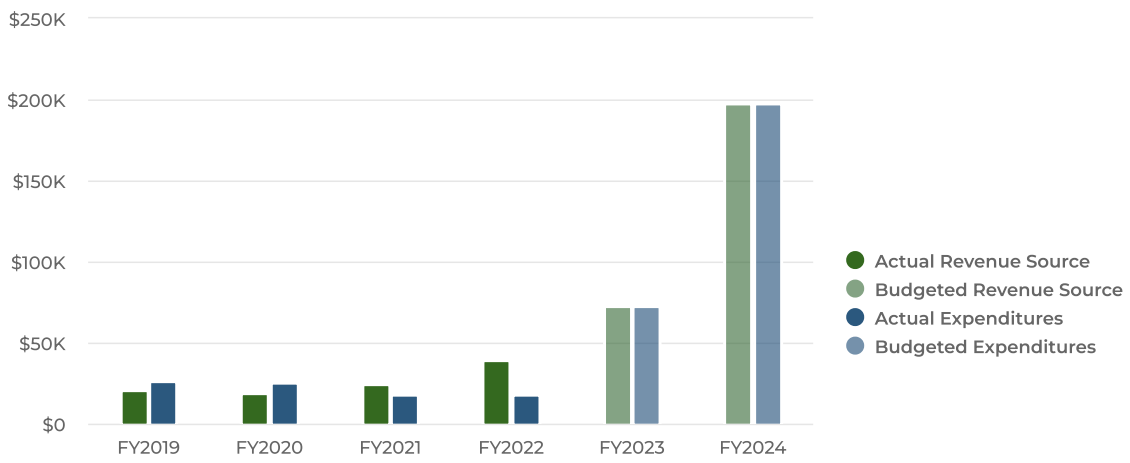
The DDA fund is used to account for revenues created by the authority and related expenditures. The authority offers a variety of services for the downtown businesses.

This fund is a blended component unit of the city and reported as if it were part of the primary government.

More information on Kingsland DDA can be found here: www.kingslanddda.com

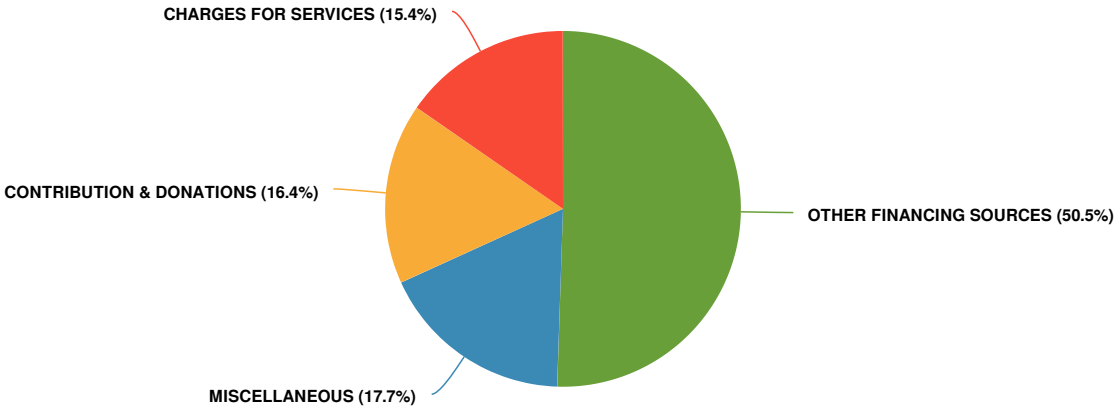
Summary

The City of Kingsland is projecting $197.9K of revenue in FY2024, which represents a 169.7% increase over the prior year. Budgeted expenditures are projected to increase by 169.7% or $124.52K to $197.9K in FY2024.



Revenues by Source

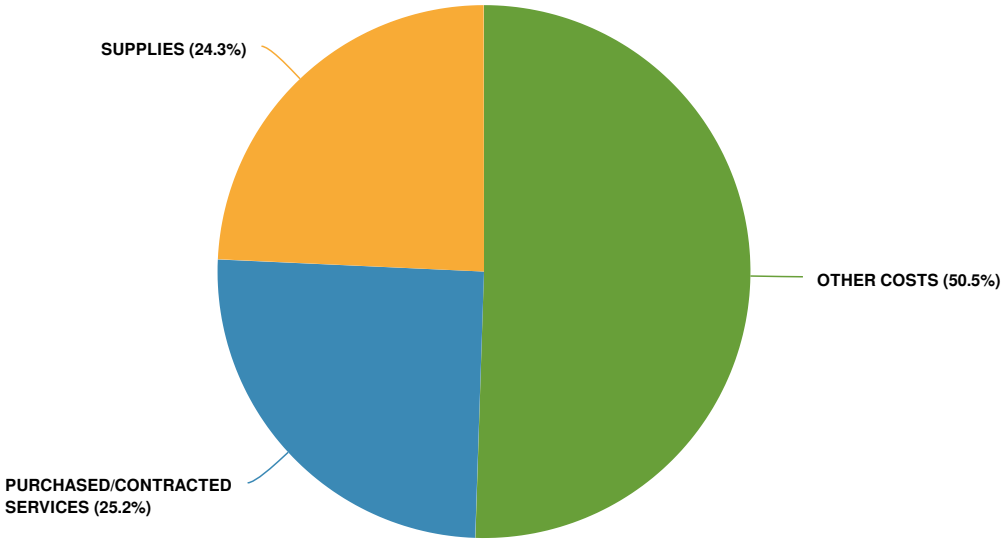
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
CHARGES FOR SERVICES	$15,763	$15,783	$20,524	$29,200	$30,400	4.1%
INVESTMENT INCOME	$34	$36	$54	$30	$0	-100%
CONTRIBUTION & DONATIONS	$3,453	$9,300	$19,410	$29,300	$32,500	10.9%
MISCELLANEOUS	$0	$0	$105	$0	$35,000	N/A
OTHER FINANCING SOURCES	$0	$0	$0	$14,855	$100,000	573.2%
Total Revenue Source:	**$19,250**	**$25,119**	**$40,093**	**$73,385**	**$197,900**	**169.7%**

Expenditures by Expense Type

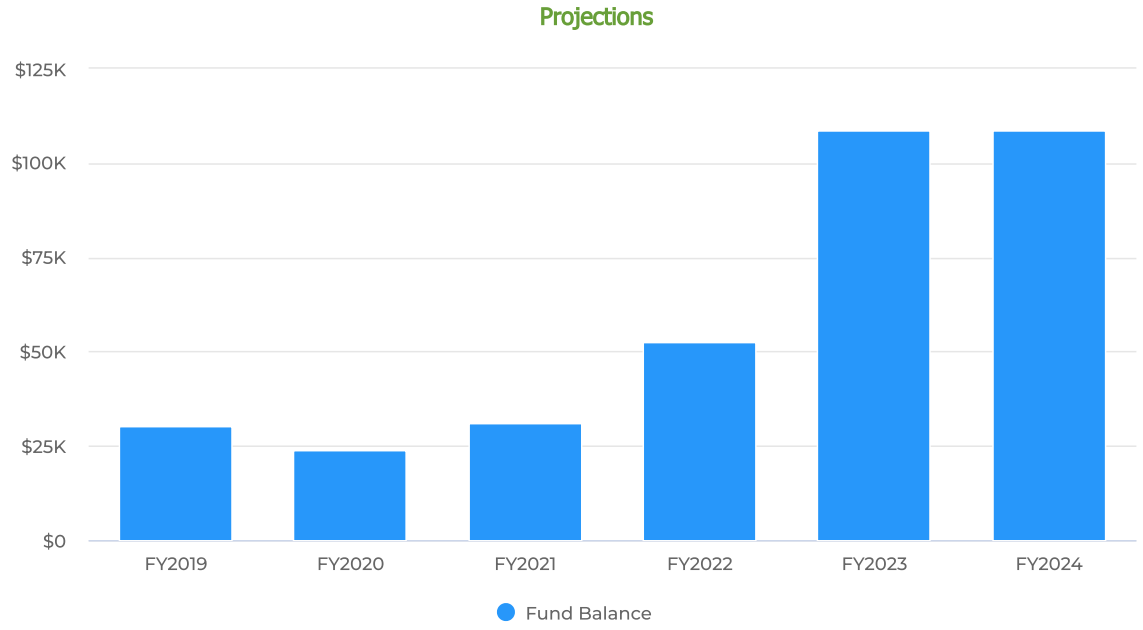
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$9,948	$4,969	$0	$30,510	$49,900	63.6%
SUPPLIES	$15,777	$13,114	$18,594	$42,875	$48,000	12%
OTHER COSTS	$0	$0	$0	$0	$100,000	N/A
Total Expense Objects:	**$25,725**	**$18,083**	**$18,594**	**$73,385**	**$197,900**	**169.7%**

Fund Balance

The DDA's fund balance is generated through events held in the downtown district of the City. These events include Catfish Festival, Car Shows, Mardi Gras, and Homegrown Market, to name a few.

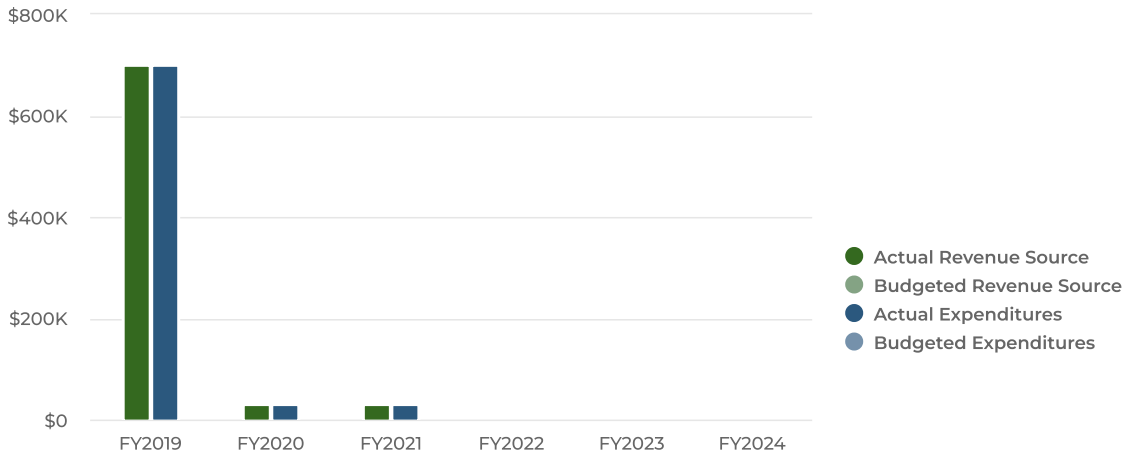


Kingsland Development Authority Fund

The KDA fund's primary purpose is to account for the financing of construction for the City's public buildings. This fund is a blended component unit of the city and reported as if it were part of the primary government.

Summary

The City of Kingsland is projecting $0 of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or $0 to $0 in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INVESTMENT INCOME	$1	$1	$1	$0	$0	0%
MISCELLANEOUS	$31,274	$31,274	$0	$0	$0	0%
Total Revenue Source:	**$31,275**	**$31,275**	**$1**	**$0**	**$0**	**0%**

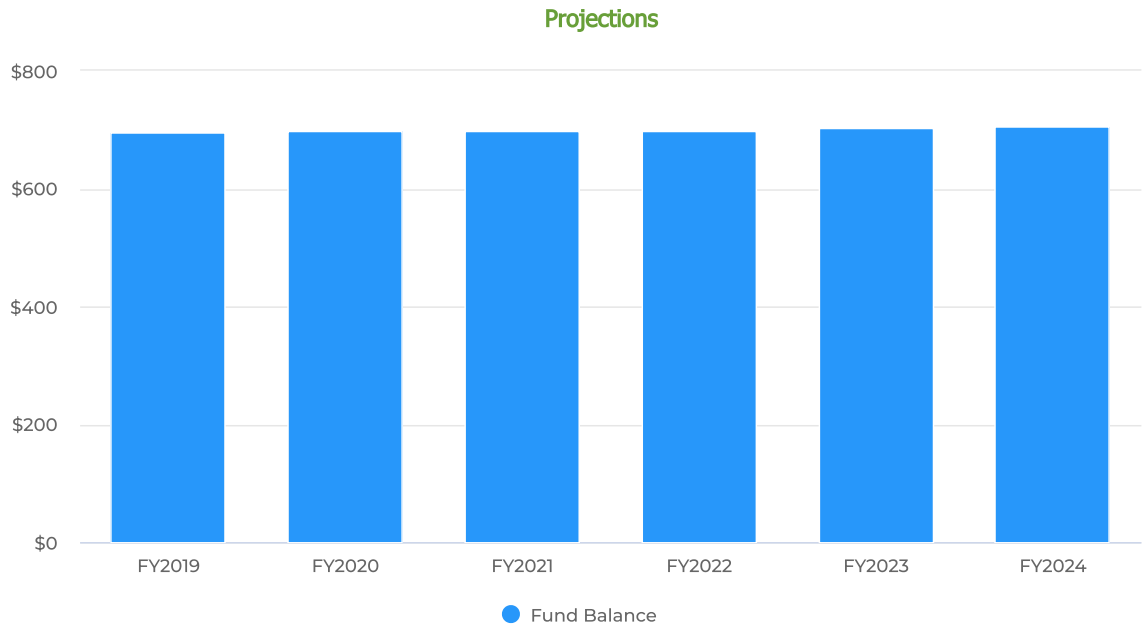
Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
OTHER COSTS	$31,274	$31,274	$0	$0	$0	0%
Total Expense Objects:	**$31,274**	**$31,274**	**$0**	**$0**	**$0**	**0%**

Fund Balance

The KDA's fund balance is related to a residual balance from the previously city-owned golf course. The KDA assists with development projects but doesn't currently have a revenue stream that it would retain to grow the fund balance.

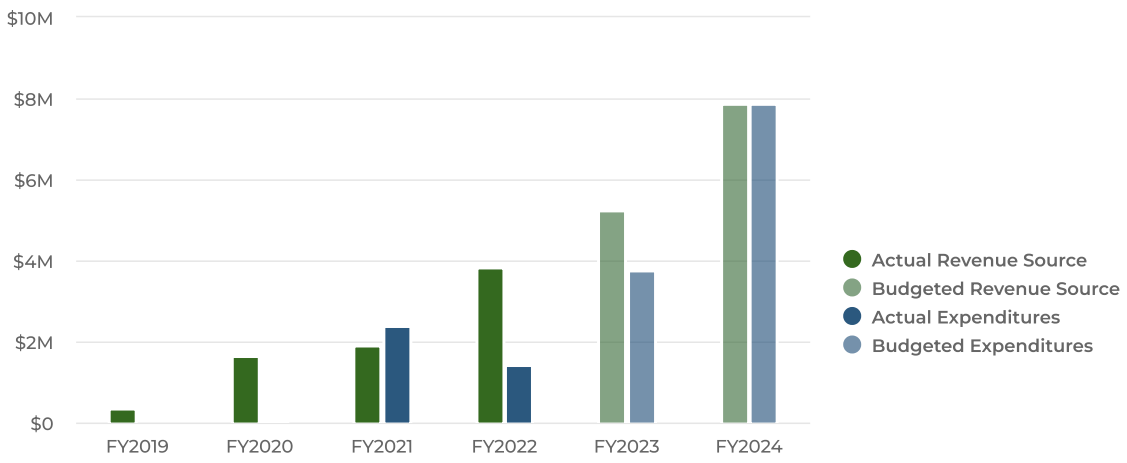


Capital Projects Funds

Budget summaries are shown on each of the Capital Projects Funds. These funds are used to account for the capital projects of the City. The City has 2 capital projects funds - Special Purpose Local Option Sales Tax (projects approved by referendum) and Capital Projects Fund (projects approved by Mayor and Council).

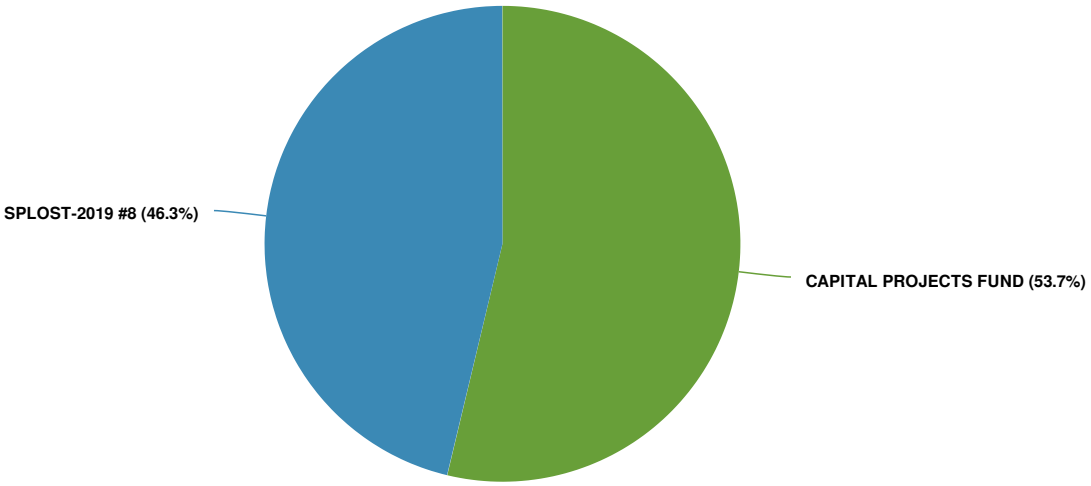
Summary

The City of Kingsland is projecting $7.89M of revenue in FY2024, which represents a 49.6% increase over the prior year. Budgeted expenditures are projected to increase by 109% or $4.12M to $7.89M in FY2024.

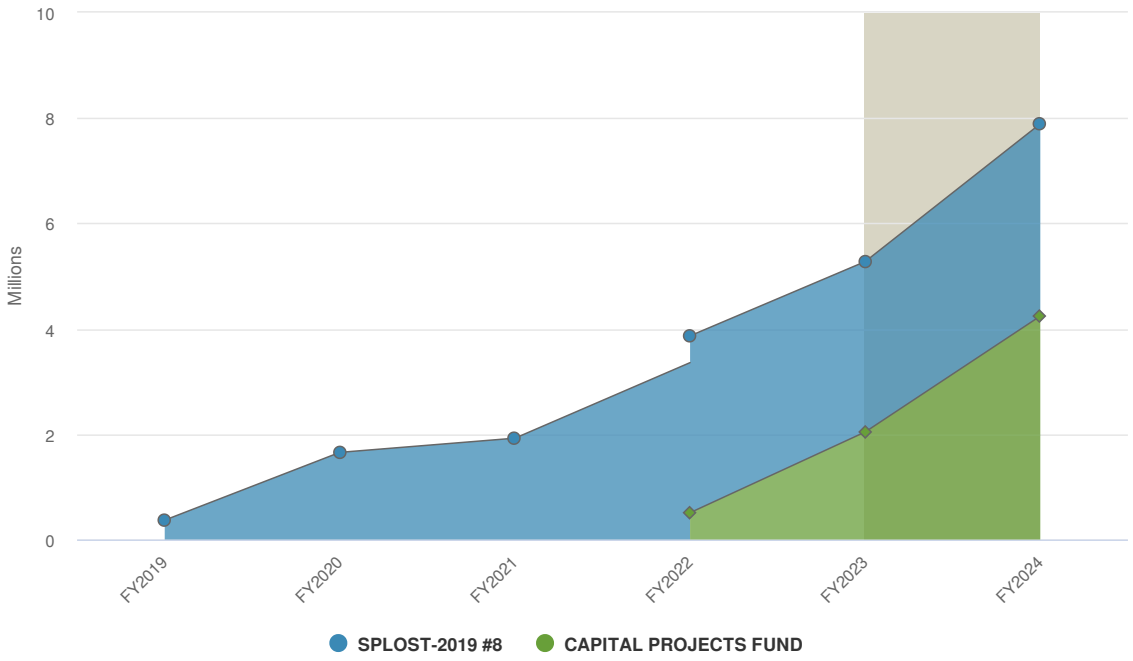


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund

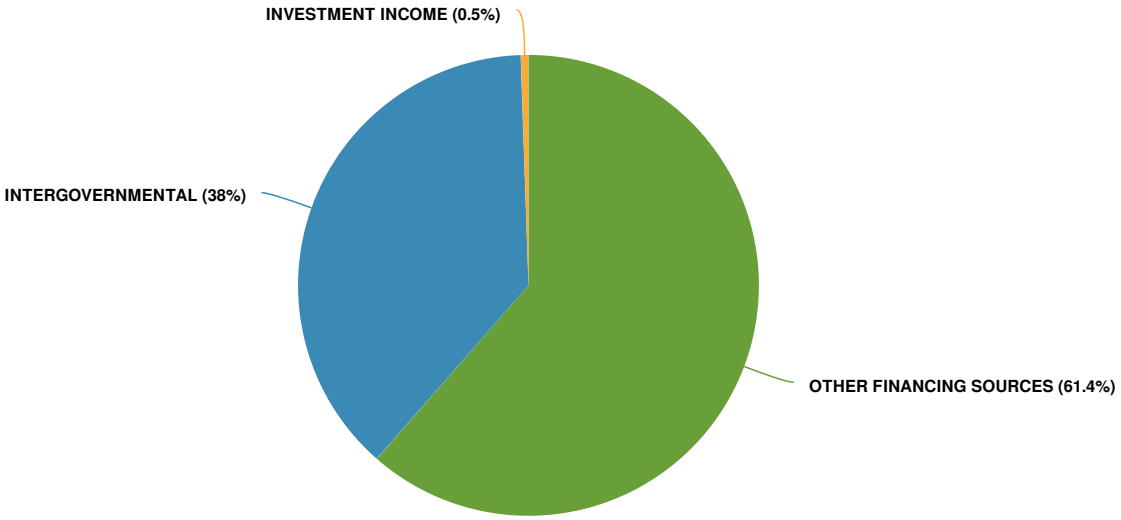


Grey background indicates budgeted figures.

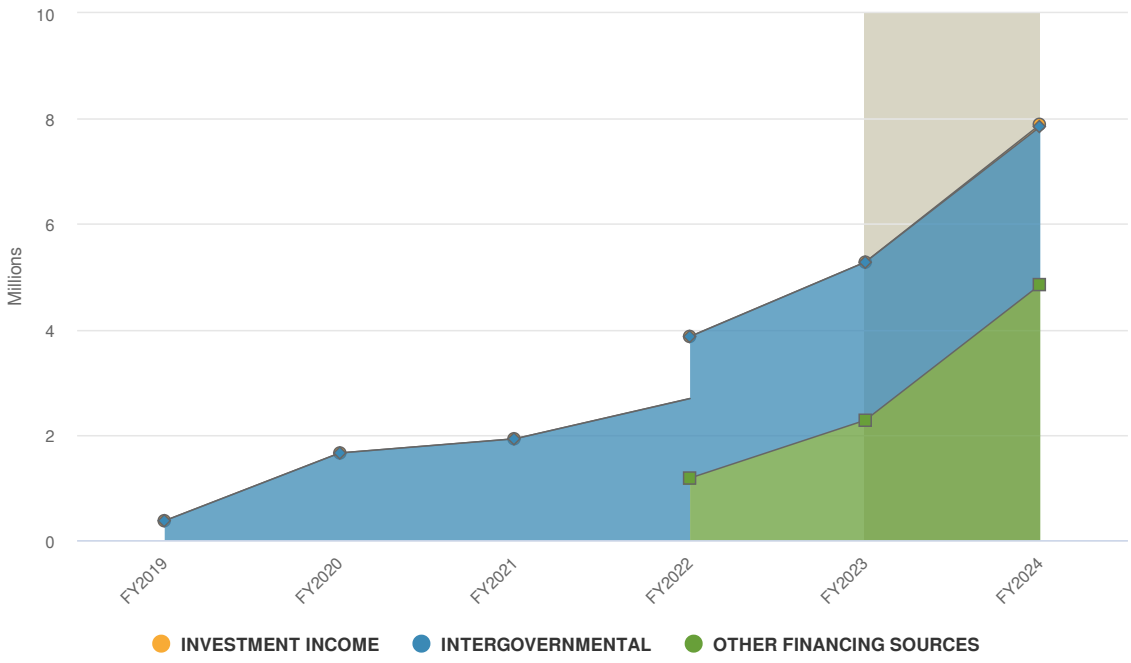
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
SPLOST-2019 #8	$1,653,457	$1,922,756	$3,356,959	$3,233,848	$3,650,000	12.9%
CAPITAL PROJECTS FUND	$0	$0	$508,570	$2,040,962	$4,240,962	107.8%
Total:	**$1,653,457**	**$1,922,756**	**$3,865,529**	**$5,274,810**	**$7,890,962**	**49.6%**

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



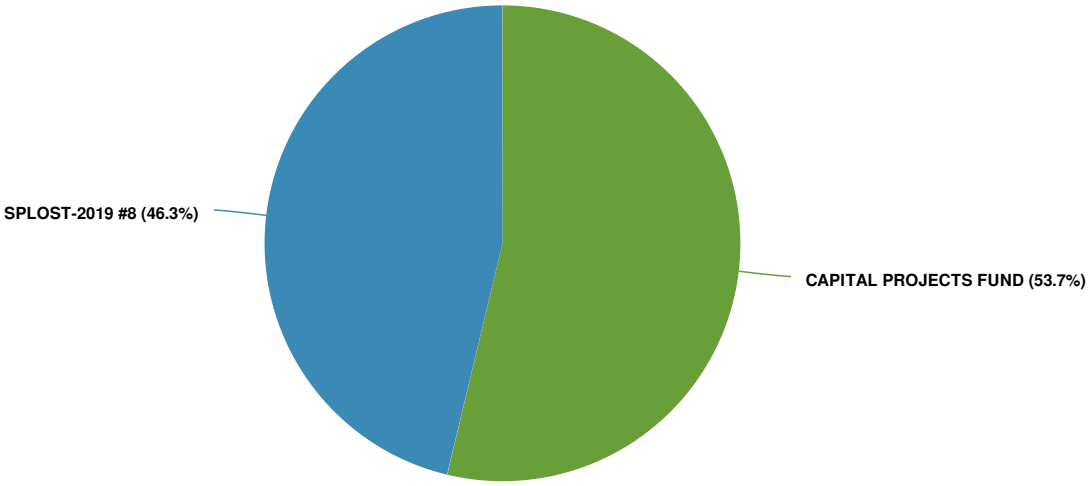
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						

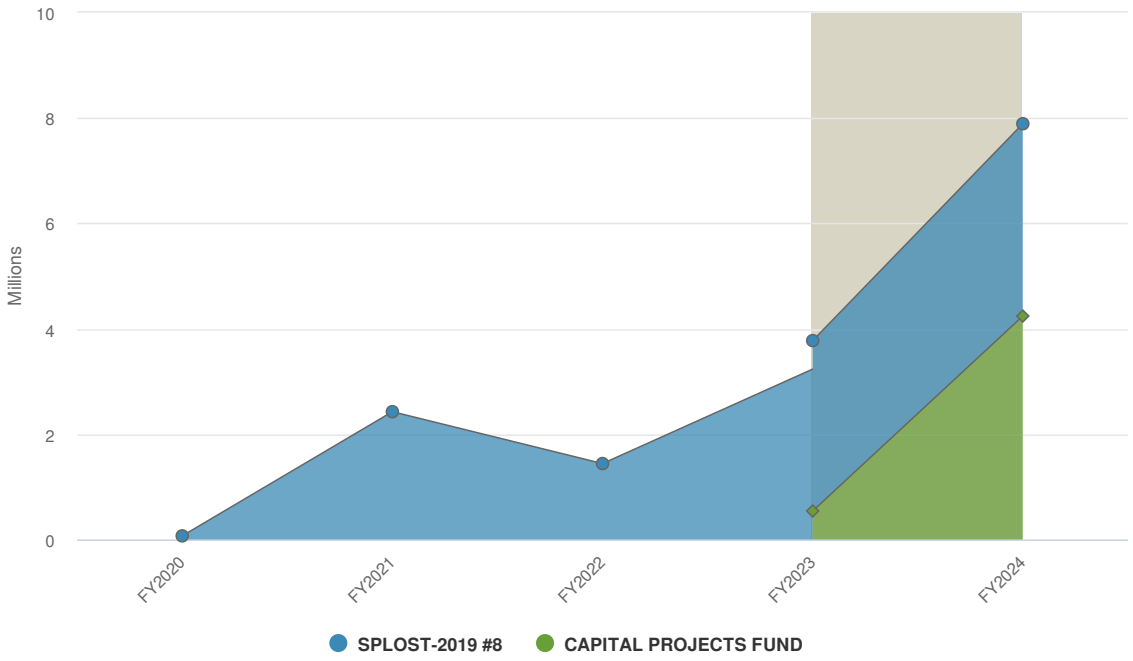
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
INTERGOVERNMENTAL	$1,653,017	$1,921,947	$2,685,225	$3,000,000	$3,000,000	0%
INVESTMENT INCOME	$440	$809	$2,734	$700	$42,000	5,900%
OTHER FINANCING SOURCES	$0	$0	$1,177,570	$2,274,110	$4,848,962	113.2%
Total Revenue Source:	**$1,653,457**	**$1,922,756**	**$3,865,529**	**$5,274,810**	**$7,890,962**	**49.6%**

Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund

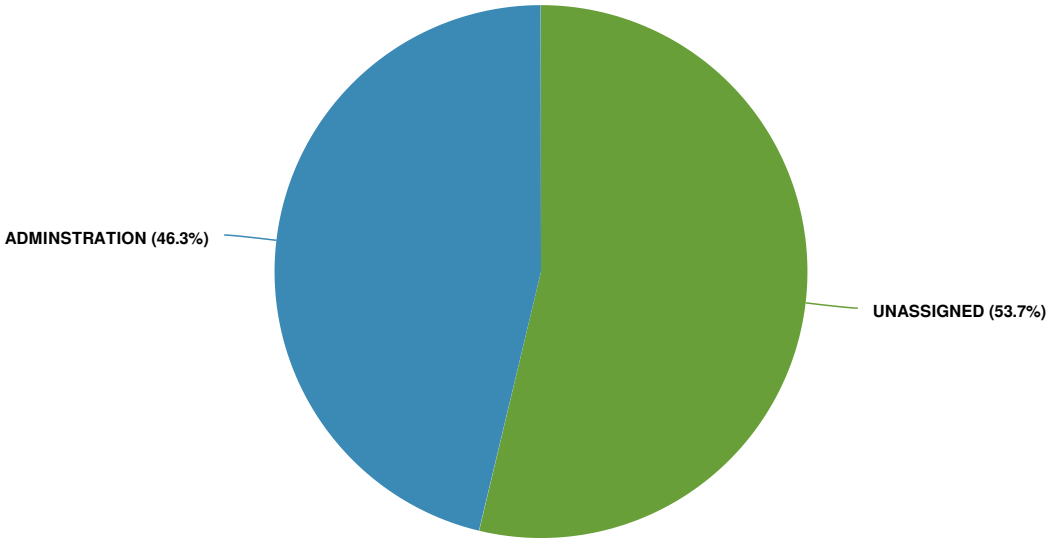


Grey background indicates budgeted figures.

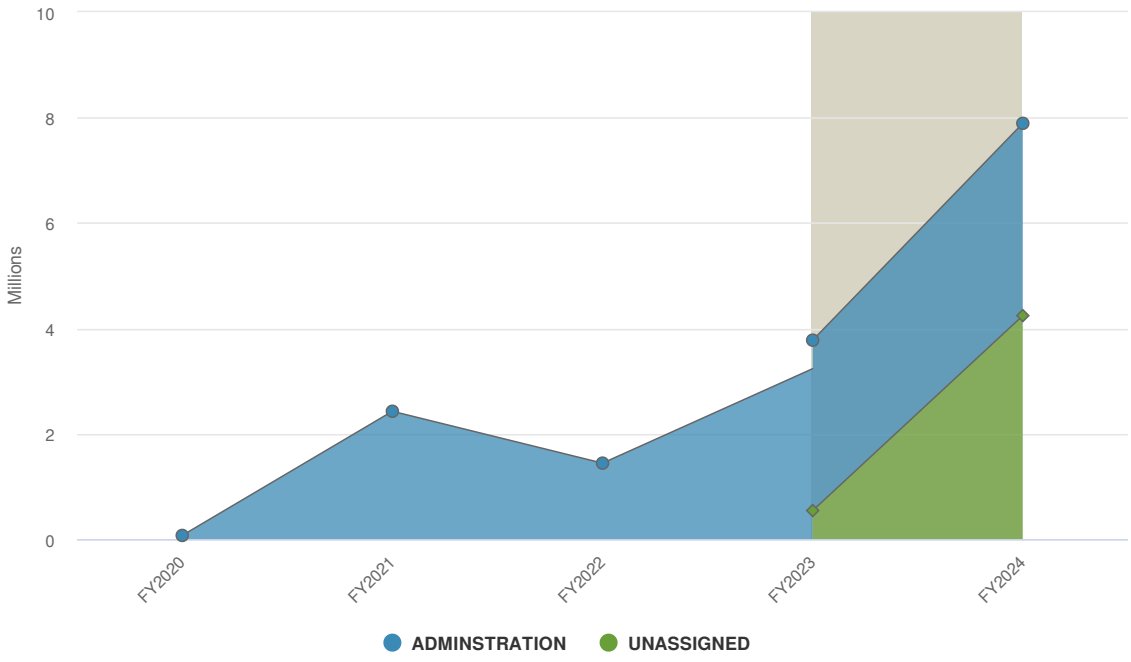
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
SPLOST-2019 #8	$68,832	$2,425,743	$1,441,013	$3,233,848	$3,650,000	12.9%
CAPITAL PROJECTS FUND	$0	$0	$0	$540,962	$4,240,962	684%
Total:	**$68,832**	**$2,425,743**	**$1,441,013**	**$3,774,810**	**$7,890,962**	**109%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

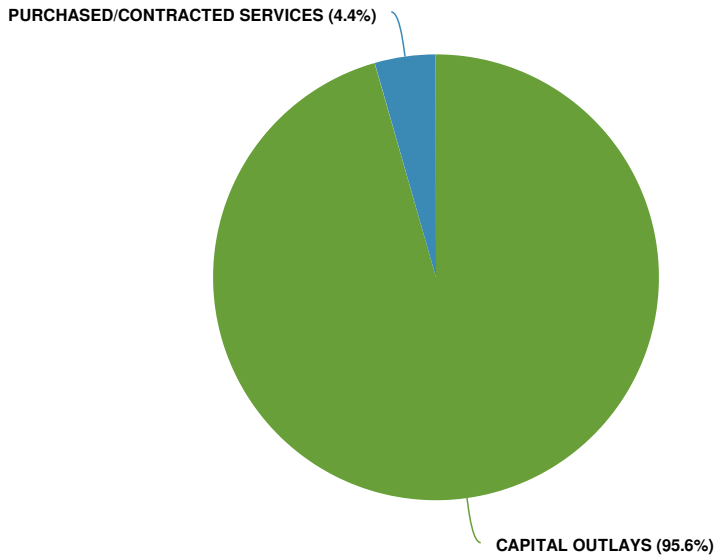


Grey background indicates budgeted figures.

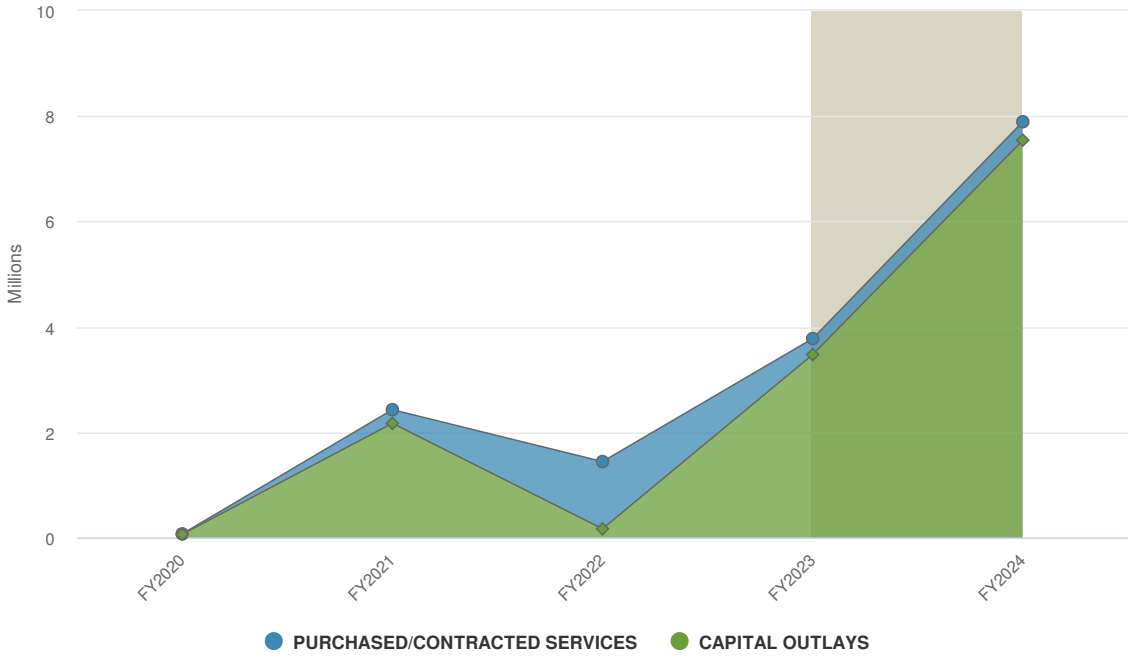
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expenditures						
UNASSIGNED	$0	$0	$0	$540,962	$4,240,962	684%
ADMINSTRATION	$68,832	$2,425,743	$1,441,013	$3,233,848	$3,650,000	12.9%
Total Expenditures:	**$68,832**	**$2,425,743**	**$1,441,013**	**$3,774,810**	**$7,890,962**	**109%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

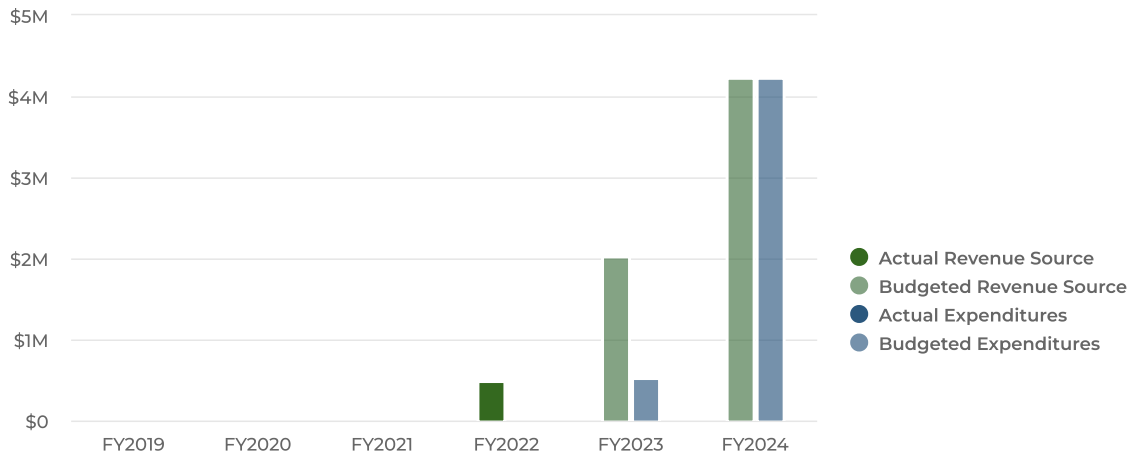
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$8,169	$258,329	$1,275,574	$303,148	$350,000	15.5%
CAPITAL OUTLAYS	$60,663	$2,167,414	$165,439	$3,471,662	$7,540,962	117.2%
Total Expense Objects:	**$68,832**	**$2,425,743**	**$1,441,013**	**$3,774,810**	**$7,890,962**	**109%**

Capital Projects Fund

The capital project fund is used to account for large projects of the general government. A portion of the fund balance above the minimum required level is transferred here to fund future projects.

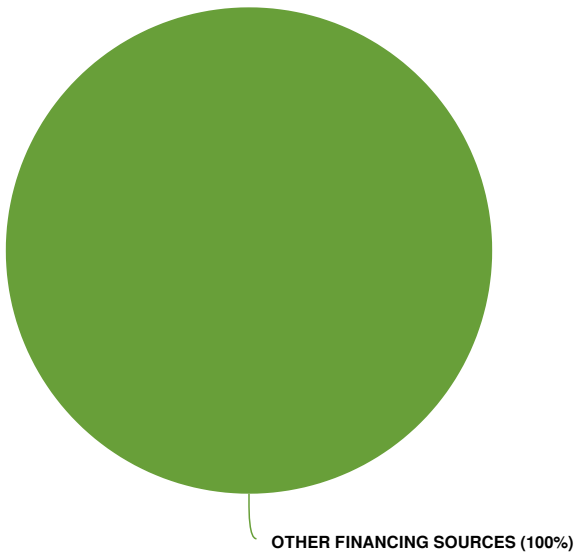
Summary

The City of Kingsland is projecting $4.24M of revenue in FY2024, which represents a 107.8% increase over the prior year. Budgeted expenditures are projected to increase by 684% or $3.7M to $4.24M in FY2024.



Revenues by Source

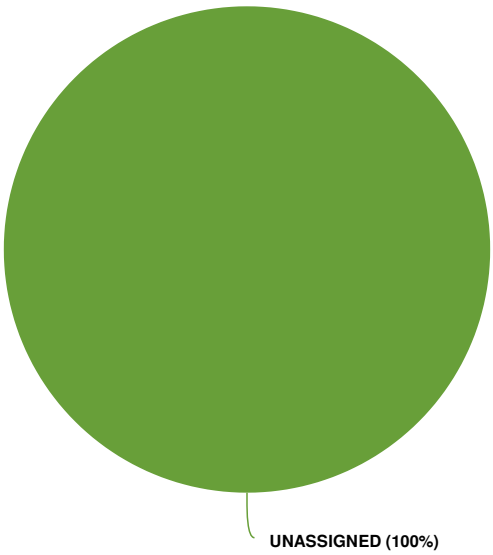
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
OTHER FINANCING SOURCES	$0	$0	$508,570	$2,040,962	$4,240,962	107.8%
Total Revenue Source:	**$0**	**$0**	**$508,570**	**$2,040,962**	**$4,240,962**	**107.8%**

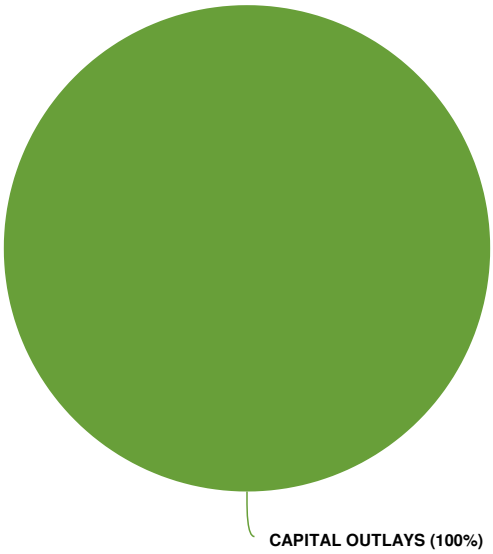
Expenditures by Function

Budgeted Expenditures by Function



Expenditures by Expense Type

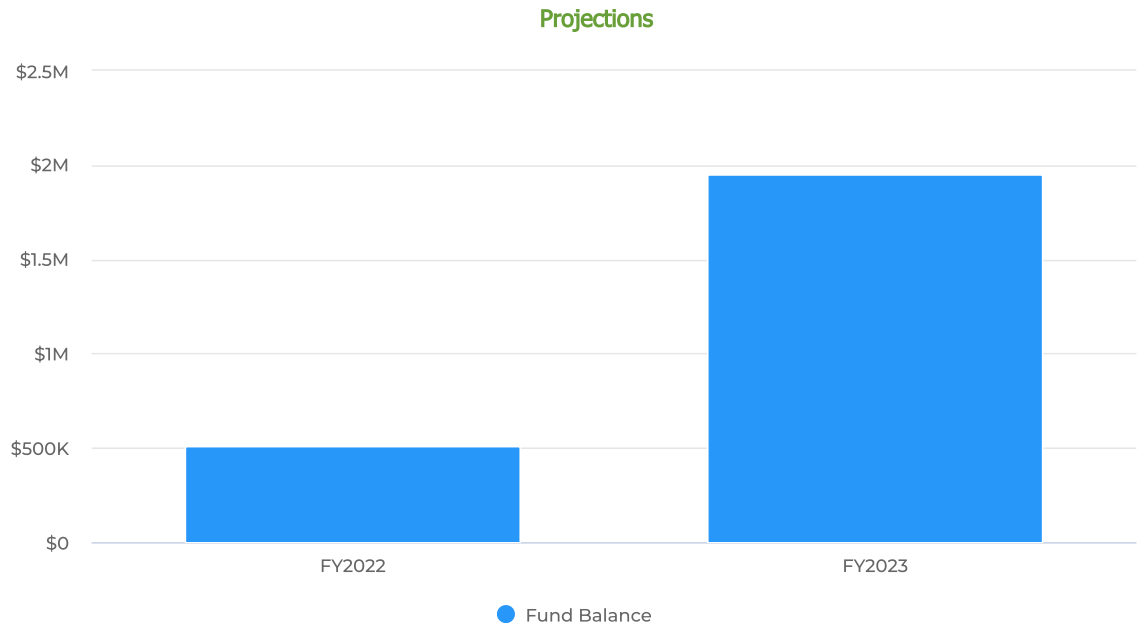
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
CAPITAL OUTLAYS	$0	$0	$0	$540,962	$4,240,962	684%
Total Expense Objects:	**$0**	**$0**	**$0**	**$540,962**	**$4,240,962**	**684%**

Fund Balance

The fund balance in this fund is generated by transfers from the general fund for approved projects. The utlization of the fund balance is atributed to the approved projects.



SPLOST Fund

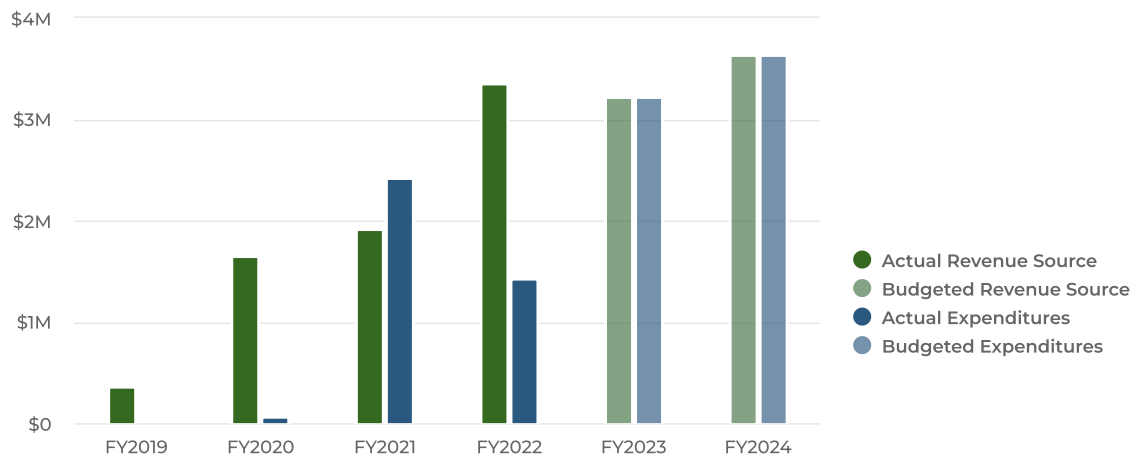
The Special Purpose Local Option Sales Tax fund is used to account for projects financed from the 1% tax as outlined in the referendum. The SPLOST fund is expected to be a major governmental fund in the coming year.

SPLOST

SPLOST Fund – The SPLOST Fund is a Capital Project Fund that is used to account for Special Purpose Local Option Sales Taxes received and expenditures related to real property acquisition and/or construction.

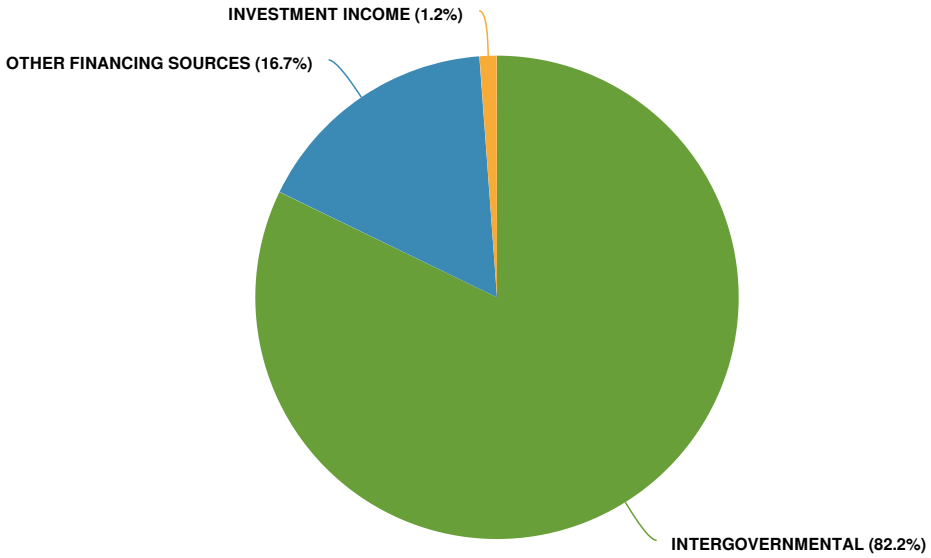
Summary

The City of Kingsland is projecting $3.65M of revenue in FY2024, which represents a 12.9% increase over the prior year. Budgeted expenditures are projected to increase by 12.9% or $416.15K to $3.65M in FY2024.



Revenues by Source

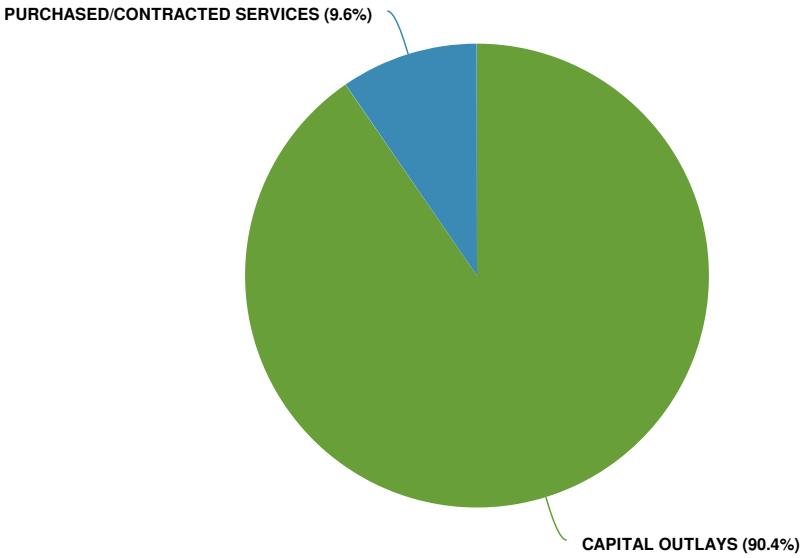
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INTERGOVERNMENTAL	$1,653,017	$1,921,947	$2,685,225	$3,000,000	$3,000,000	0%
INVESTMENT INCOME	$440	$809	$2,734	$700	$42,000	5,900%
OTHER FINANCING SOURCES	$0	$0	$669,000	$233,148	$608,000	160.8%
Total Revenue Source:	**$1,653,457**	**$1,922,756**	**$3,356,959**	**$3,233,848**	**$3,650,000**	**12.9%**

Expenditures by Expense Type

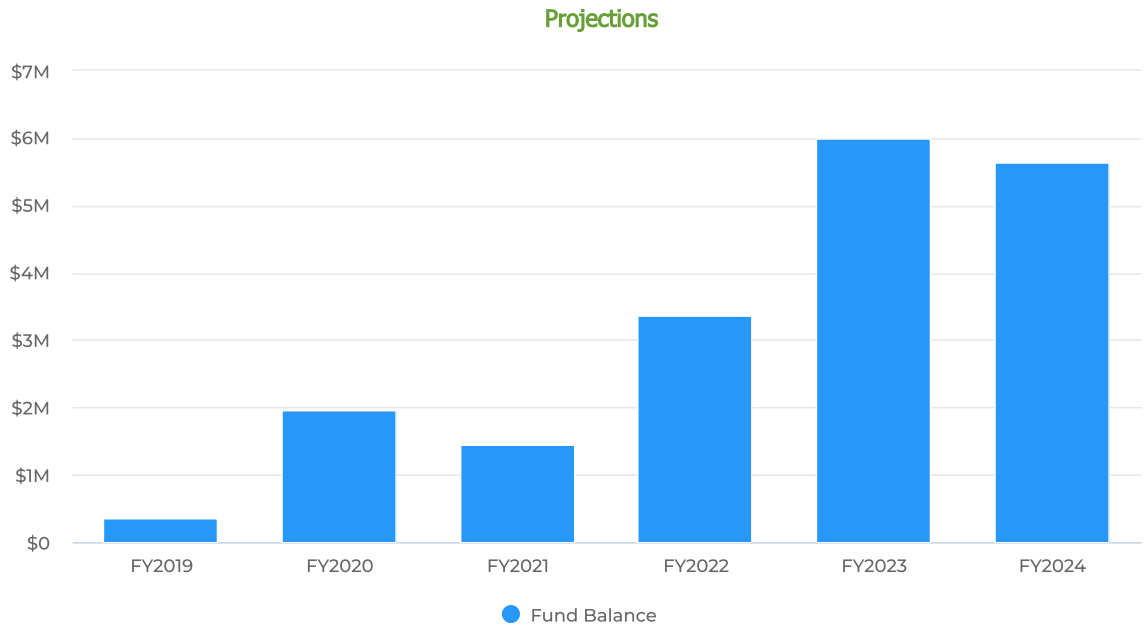
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PURCHASED/CONTRACTED SERVICES	$8,169	$258,329	$1,275,574	$303,148	$350,000	15.5%
CAPITAL OUTLAYS	$60,663	$2,167,414	$165,439	$2,930,700	$3,300,000	12.6%
Total Expense Objects:	**$68,832**	**$2,425,743**	**$1,441,013**	**$3,233,848**	**$3,650,000**	**12.9%**

Fund Balance

The fund balance growth is directly related to 1% tax received on local taxable sales growth. As projects are completed and paid for, the fund balance will decrease.

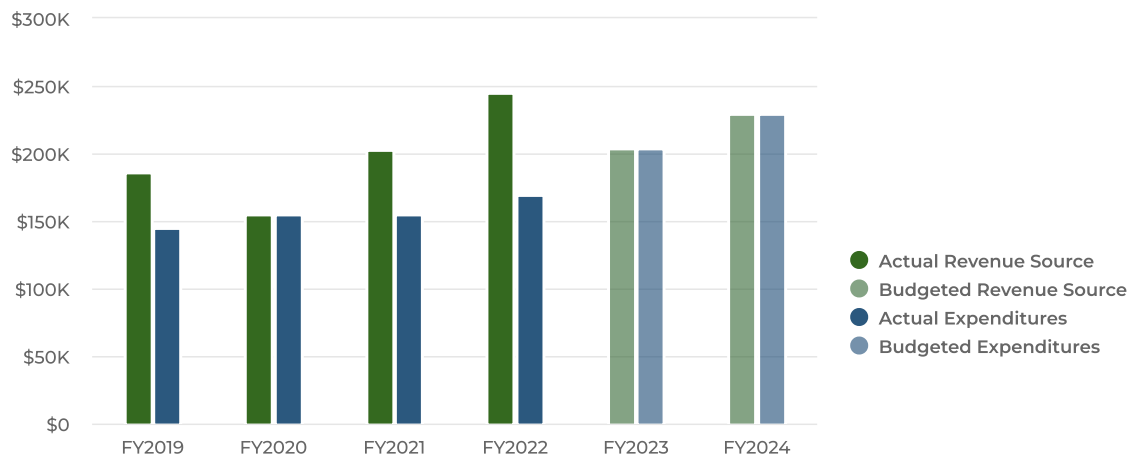


Debt Service Revenue Bond Fund

The City has one debt service fund, which is a nonmajor fund. The Revenue Bond fund accounts for the accumulation of resources for, and retirement of revenue bonds for the Welcome Center housed by the convention and Visitors' Bureau. This fund collects 17% of hotel/motel taxes to fund the Welcome Center bond payment. Prior increases in hotel/motel tax revenues contributed to a positive fund balance.

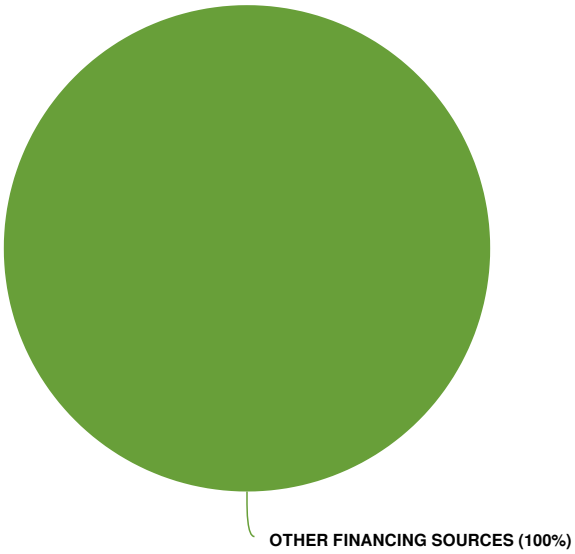
Summary

The City of Kingsland is projecting $229.5K of revenue in FY2024, which represents a 12.5% increase over the prior year. Budgeted expenditures are projected to increase by 12.5% or $25.5K to $229.5K in FY2024.



Revenues by Source

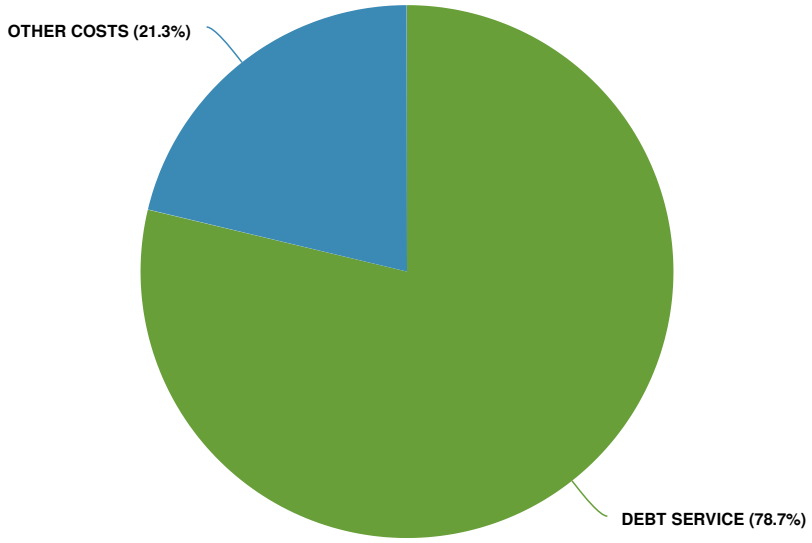
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
OTHER FINANCING SOURCES	$155,266	$203,042	$245,348	$204,000	$229,500	12.5%
Total Revenue Source:	**$155,266**	**$203,042**	**$245,348**	**$204,000**	**$229,500**	**12.5%**

Expenditures by Expense Type

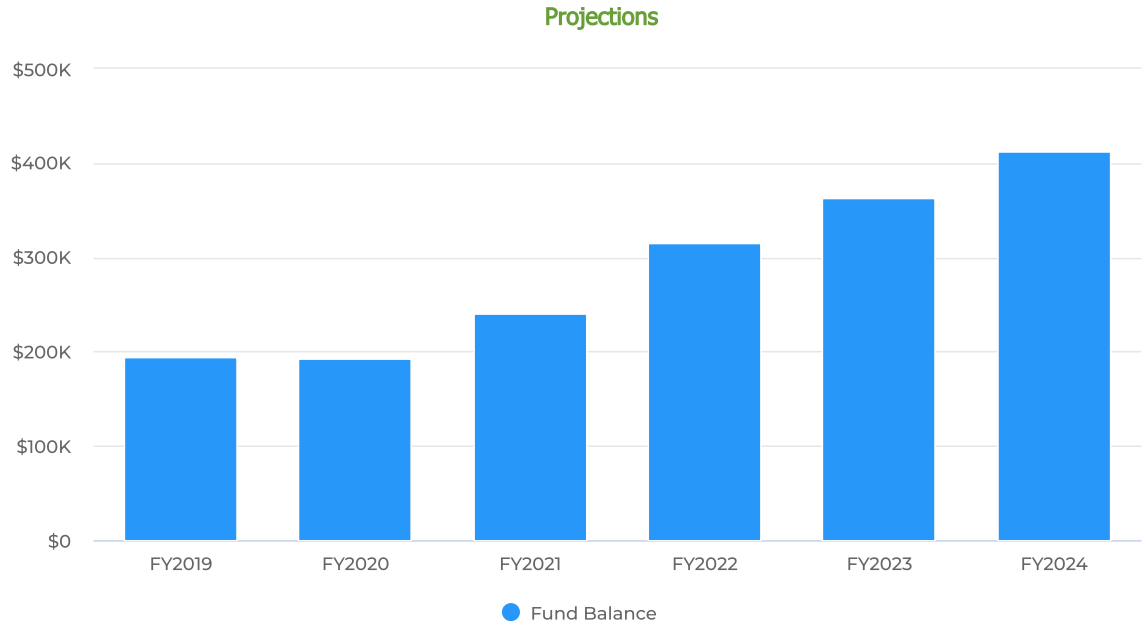
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
OTHER COSTS	$0	$0	$0	$23,280	$48,780	109.5%
DEBT SERVICE	$156,000	$156,000	$170,419	$180,720	$180,720	0%
Total Expense Objects:	**$156,000**	**$156,000**	**$170,419**	**$204,000**	**$229,500**	**12.5%**

Fund Balance

Prior increases in hotel/motel tax revenues contributed to a positive fund balance currently at $412,167, this is an increase from the prior year by $48,780 due to an increase in hotel stays.



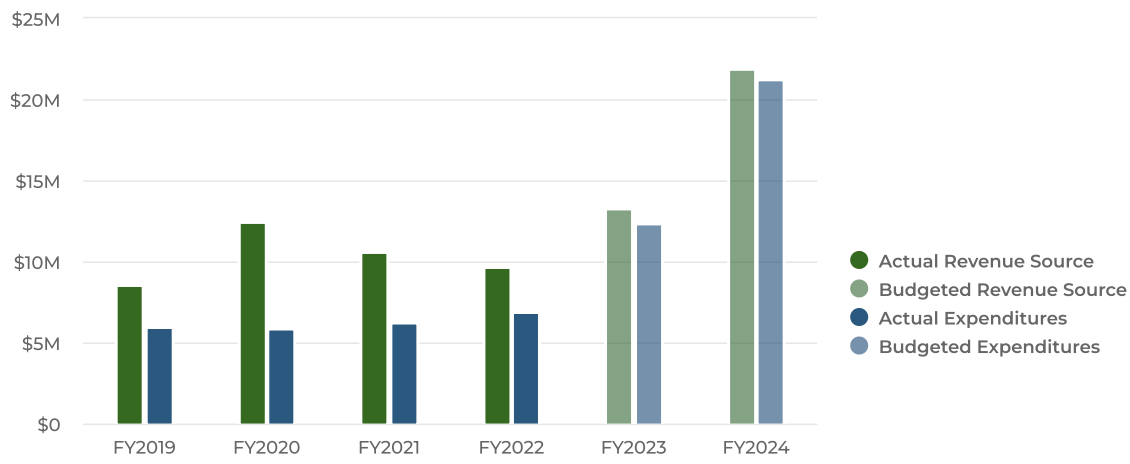
Enterprise Funds

Budget summaries are shown on each of the Enterprise Funds. The City has two enterprise funds - Water and Sewer fund and Solid Waste fund. Schedules and charts are included to give different perspectives on categories such as revenue sources, expense categories, and expenses by department.

Summary

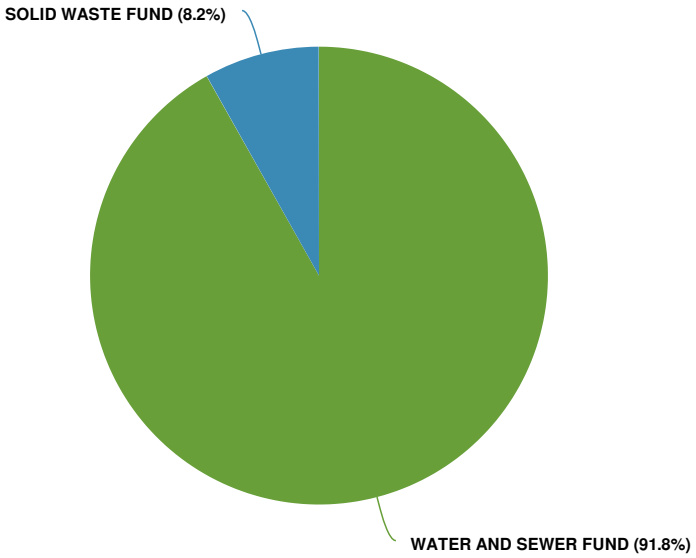
The City of Kingsland is projecting $21.98M of revenue in FY2024, which represents a 65.2% increase over the prior year. Budgeted expenditures are projected to increase by 71.5% or $8.87M to $21.28M in FY2024.

These significant increases are attributed to upcoming infrastructure projects.



Revenue by Fund

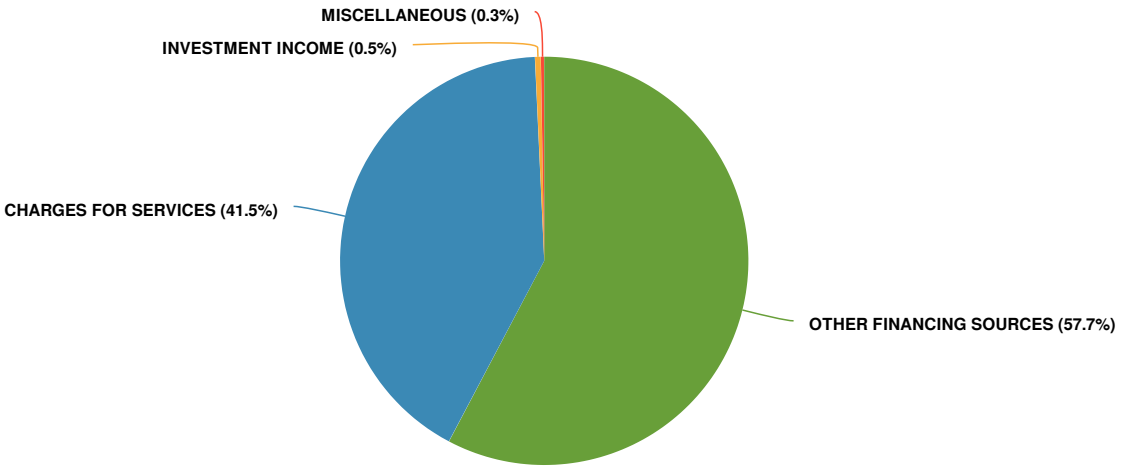
2024 Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
WATER AND SEWER FUND	$11,363,294	$9,508,465	$8,501,998	$11,737,669	$20,186,000	72%
SOLID WASTE FUND	$1,118,942	$1,166,879	$1,241,327	$1,564,220	$1,792,430	14.6%
Total:	**$12,482,236**	**$10,675,344**	**$9,743,325**	**$13,301,889**	**$21,978,430**	**65.2%**

Revenues by Source

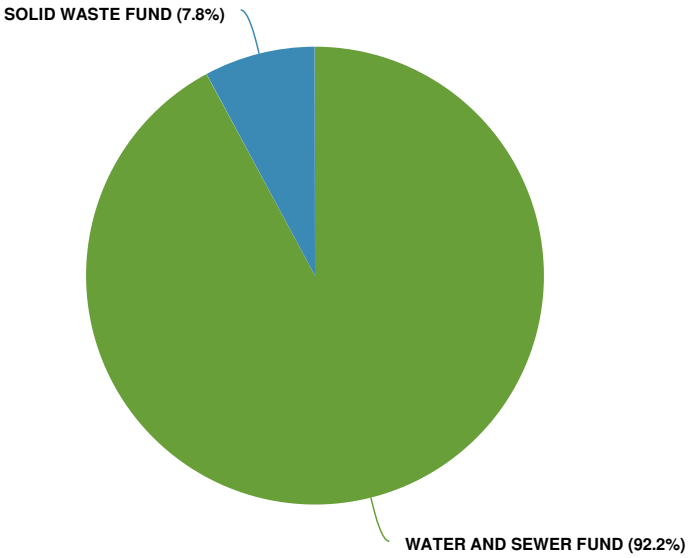
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INTERGOVERNMENTAL	$49,627	$472,568	$79,313	$300,000	$0	-100%
CHARGES FOR SERVICES	$9,612,301	$9,570,736	$9,311,337	$8,831,050	$9,130,400	3.4%
INVESTMENT INCOME	$91,733	$24,587	$21,204	$9,020	$100,030	1,009%
CONTRIBUTION & DONATIONS	$2,667,565	$553,910	$36,910	$0	$0	0%
MISCELLANEOUS	$61,010	$53,543	$189,580	$57,000	$58,000	1.8%
OTHER FINANCING SOURCES	$0	$0	$104,981	$4,104,819	$12,690,000	209.1%
Total Revenue Source:	**$12,482,236**	**$10,675,344**	**$9,743,325**	**$13,301,889**	**$21,978,430**	**65.2%**

Expenditures by Fund

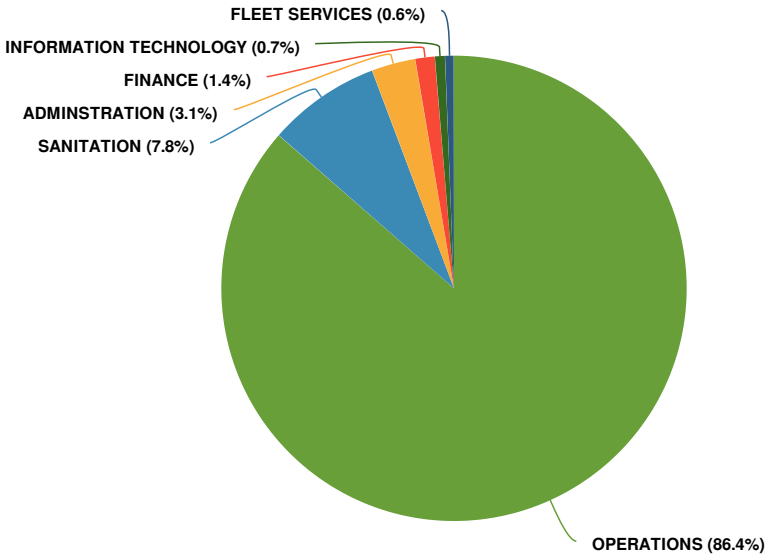
2024 Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
WATER AND SEWER FUND	$4,911,125	$5,194,623	$5,694,439	$10,962,565	$19,608,958	78.9%
SOLID WASTE FUND	$1,023,816	$1,060,529	$1,204,233	$1,442,652	$1,669,512	15.7%
Total:	**$5,934,941**	**$6,255,152**	**$6,898,672**	**$12,405,217**	**$21,278,470**	**71.5%**

Expenditures by Function

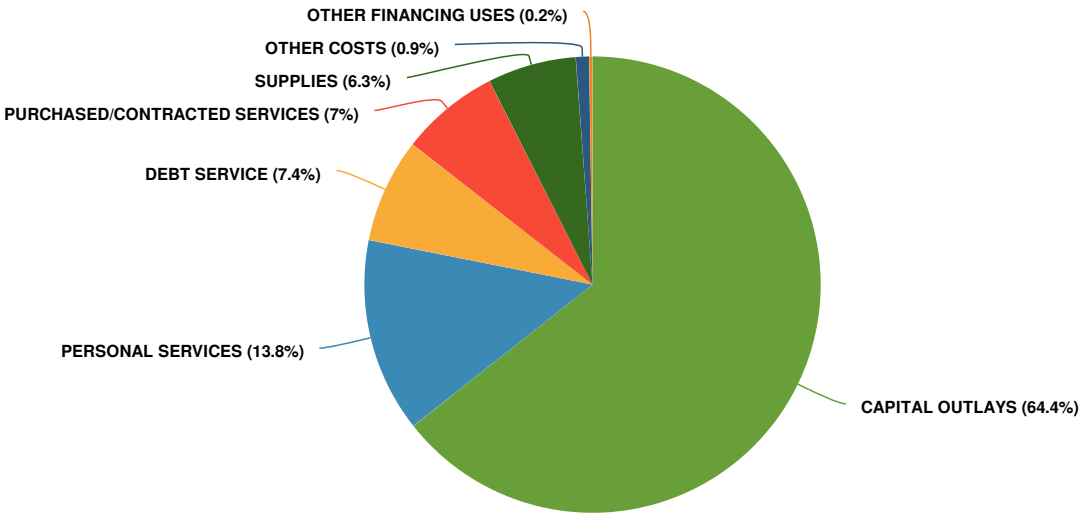
Budgeted Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expenditures						
PERSONAL SERVICES	$1,917,047	$1,875,664	$1,983,041	$2,594,728	$2,931,508	13%
PURCHASED/CONTRACTED SERVICES	$924,970	$1,052,491	$1,238,088	$1,530,864	$1,488,141	-2.8%
SUPPLIES	$966,824	$1,042,193	$1,202,260	$1,222,004	$1,337,730	9.5%
CAPITAL OUTLAYS	$0	$0	$0	$5,357,621	$13,697,330	155.7%
OTHER COSTS	$200,140	$200,169	$200,000	$200,000	$200,000	0%
OTHER FINANCING USES	$94,261	$113,147	$136,452	$0	$49,584	N/A
DEPRECIATION/AMORTIZATION	$1,772,795	$1,936,009	$2,130,243	$0	$0	0%
DEBT SERVICE	$58,904	$35,479	$8,588	$1,500,000	$1,574,177	4.9%
Total Expenditures:	**$5,934,941**	**$6,255,152**	**$6,898,672**	**$12,405,217**	**$21,278,470**	**71.5%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



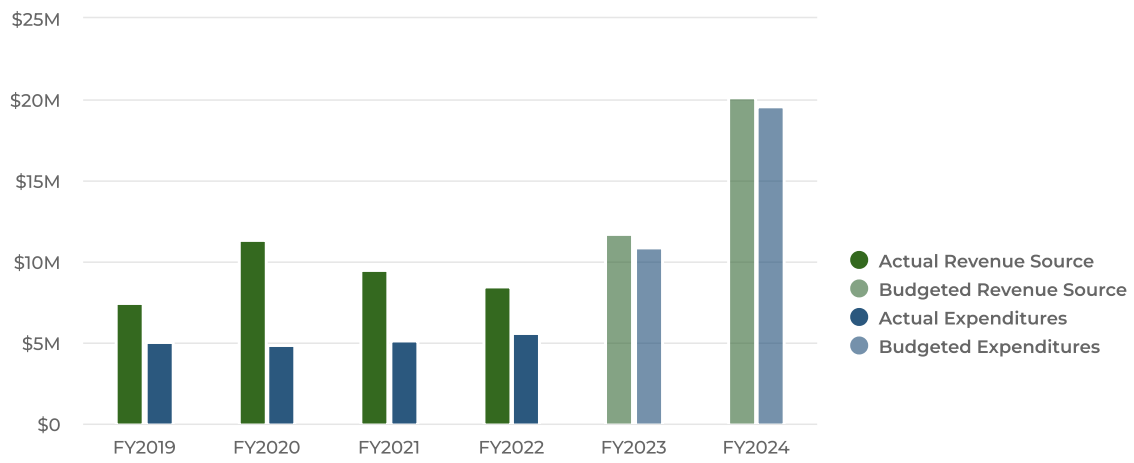
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
ADMINSTRATION	$475,560	$458,550	$482,778	$532,044	$650,625	22.3%
INFORMATION TECHNOLOGY	$110,654	$98,230	$97,138	$148,881	$146,874	-1.3%
FINANCE	$195,896	$182,862	$192,215	$218,487	$290,665	33%
FLEET SERVICES	$87,220	$83,583	$81,156	$127,423	$130,592	2.5%
SANITATION	$1,023,816	$1,060,529	$1,204,233	$1,442,652	$1,669,512	15.7%
OPERATIONS	$4,041,795	$4,371,398	$4,841,152	$9,935,730	$18,390,202	85.1%
Total Expense Objects:	**$5,934,941**	**$6,255,152**	**$6,898,672**	**$12,405,217**	**$21,278,470**	**71.5%**

Water and Sewer Fund

The water and sewer fund is a proprietary fund and one of two of the city's enterprise type funds. It is a major fund that accounts for the services and operations of providing drinking water and clean water to its customer base.

Summary

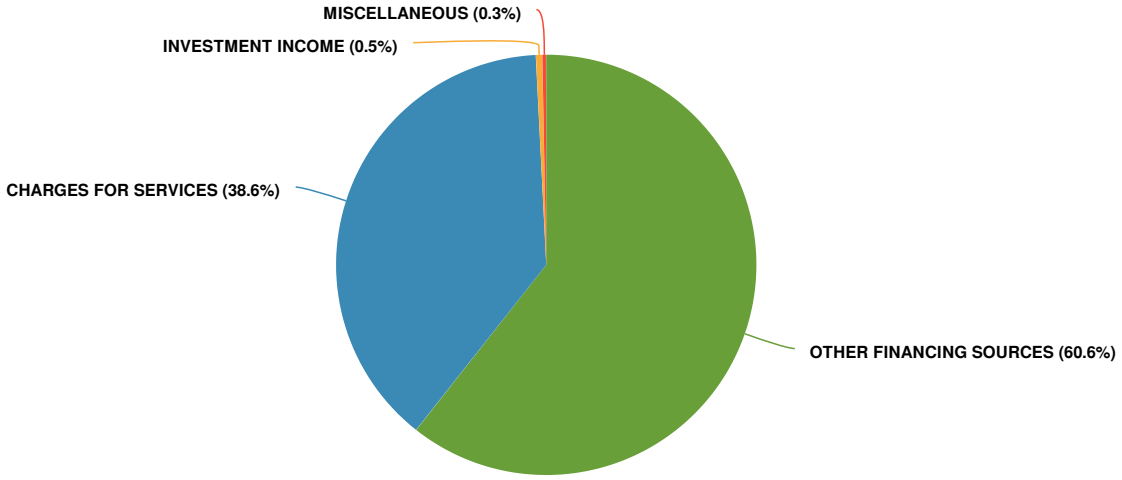
The City of Kingsland is projecting $20.19M of revenue in FY2024, which represents a 72% increase over the prior year. Budgeted expenditures are projected to increase by 78.9% or $8.65M to $19.61M in FY2024.



The Water and Sewer fund issued $20M Series 2023 revenue bonds to fund several infrastructure projects planned in this budget. These include new water and sewer lines for Camden Woods Parkway, a new water treatment plant, new pump station, and various sewer line improvements.

Revenues by Source

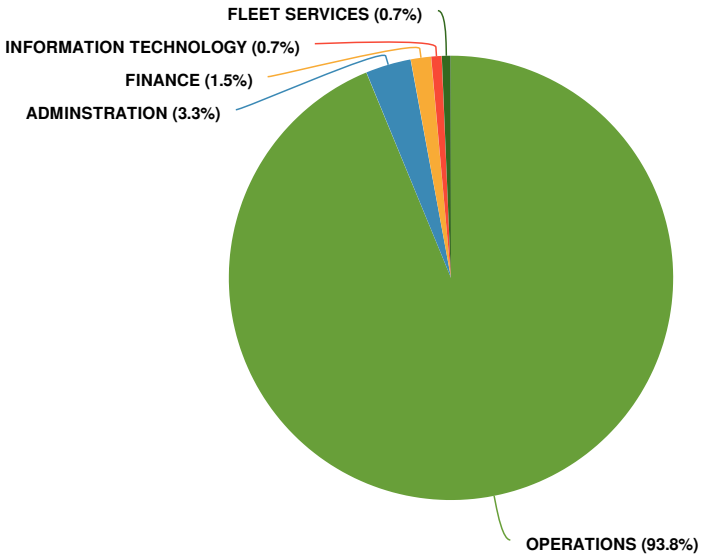
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INTERGOVERNMENTAL	$49,627	$472,568	$79,313	$300,000	$0	-100%
CHARGES FOR SERVICES	$8,493,375	$8,407,028	$8,077,086	$7,616,850	$7,788,000	2.2%
INVESTMENT INCOME	$91,717	$24,567	$21,173	$9,000	$100,000	1,011.1%
CONTRIBUTION & DONATIONS	$2,667,565	$553,910	$36,910	$0	$0	0%
MISCELLANEOUS	$61,010	$50,392	$182,535	$57,000	$58,000	1.8%
OTHER FINANCING SOURCES	$0	$0	$104,981	$3,754,819	$12,240,000	226%
Total Revenue Source:	**$11,363,294**	**$9,508,465**	**$8,501,998**	**$11,737,669**	**$20,186,000**	**72%**

Expenditures by Function

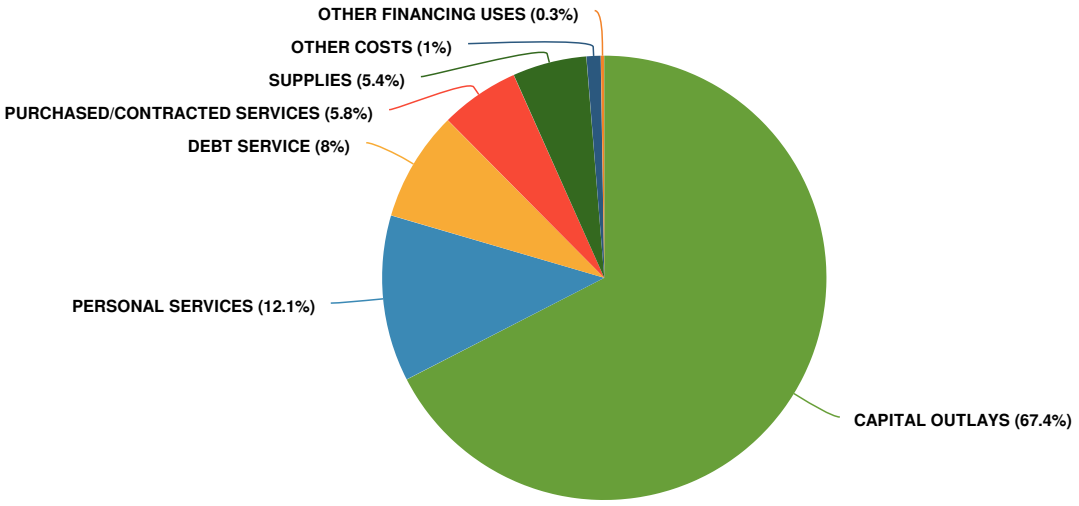
Budgeted Expenditures by Function



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expenditures						
ADMINSTRATION	$475,560	$458,550	$482,778	$532,044	$650,625	22.3%
INFORMATION TECHNOLOGY	$110,654	$98,230	$97,138	$148,881	$146,874	-1.3%
FINANCE	$195,896	$182,862	$192,215	$218,487	$290,665	33%
FLEET SERVICES	$87,220	$83,583	$81,156	$127,423	$130,592	2.5%
OPERATIONS	$4,041,795	$4,371,398	$4,841,152	$9,935,730	$18,390,202	85.1%
Total Expenditures:	**$4,911,125**	**$5,194,623**	**$5,694,439**	**$10,962,565**	**$19,608,958**	**78.9%**

Expenditures by Expense Type

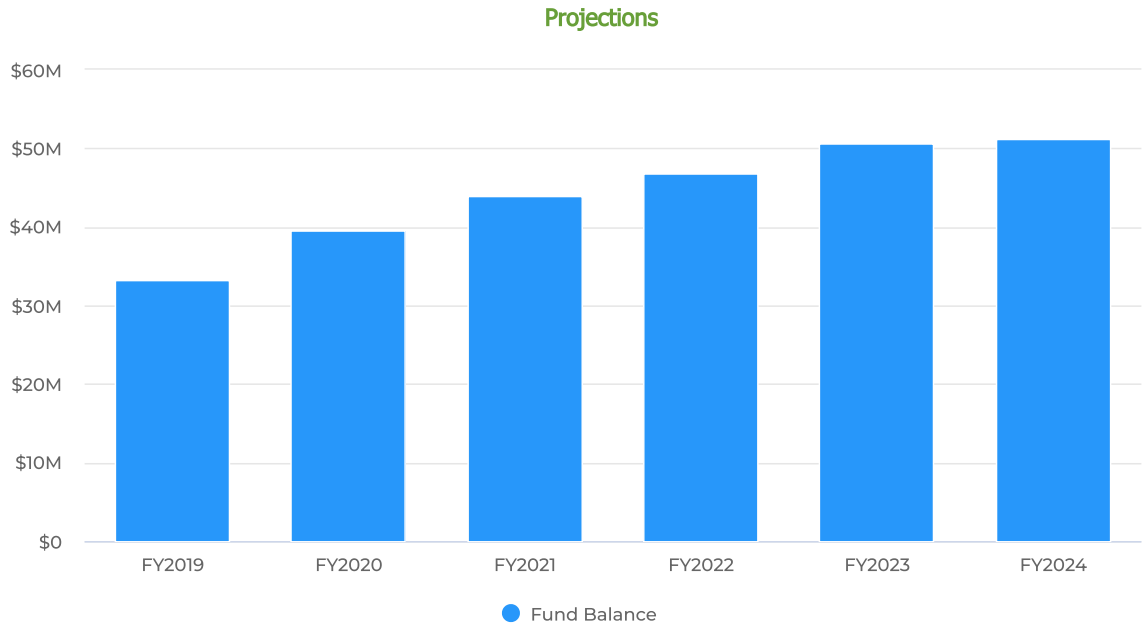
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$1,525,538	$1,528,752	$1,619,843	$2,122,733	$2,373,183	11.8%
PURCHASED/CONTRACTED SERVICES	$586,772	$747,768	$933,204	$1,202,567	$1,127,814	-6.2%
SUPPLIES	$823,790	$851,502	$911,198	$976,870	$1,059,730	8.5%
CAPITAL OUTLAYS	$0	$0	$0	$4,960,395	$13,224,470	166.6%
DEPRECIATION/AMORTIZATION	$1,641,453	$1,737,557	$1,904,463	$0	$0	0%
OTHER COSTS	$200,140	$200,169	$200,000	$200,000	$200,000	0%
DEBT SERVICE	$56,552	$34,431	$8,580	$1,500,000	$1,574,177	4.9%
OTHER FINANCING USES	$76,880	$94,444	$117,151	$0	$49,584	N/A
Total Expense Objects:	**$4,911,125**	**$5,194,623**	**$5,694,439**	**$10,962,565**	**$19,608,958**	**78.9%**

Fund Balance

The current and historical net position of the water and sewer enterprise fund is shown below. The reserves in this fund continue to fund future capital outlay needs. The increase from the prior year is related to customer base growth from an increase in new construction residential and commercial sectors.



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 for 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 for 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 for purposes.

The Operations Department is responsible for repairs, maintenance, and operations. The Repair crew deals with the general repairs of all existing systems in 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 a cash basis.

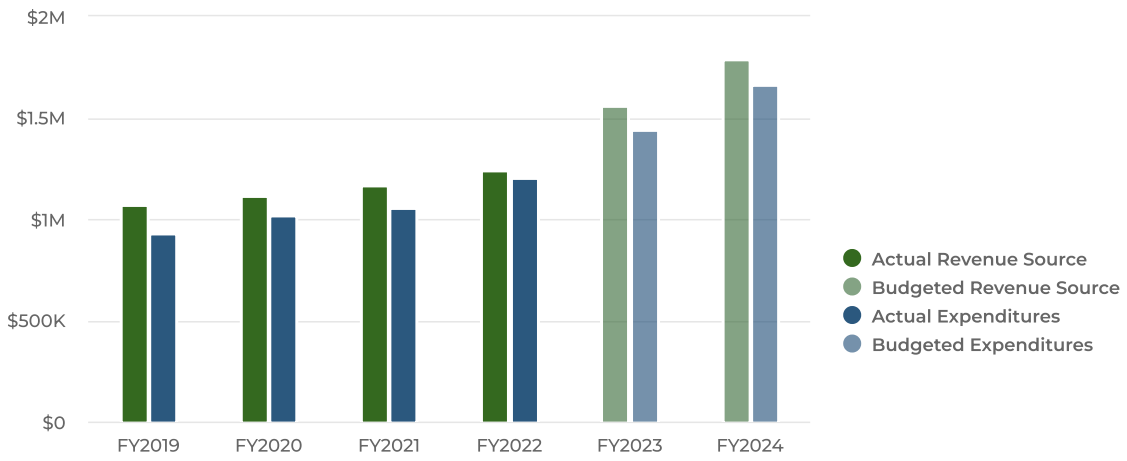
Solid Waste Fund

The solid waste fund is a proprietary fund and one of two of the city's enterprise type funds. Even though it is not calculated as a major fund, it is shown as one. This fund accounts for the services and operations of providing curb side trash services to its customers.

Summary

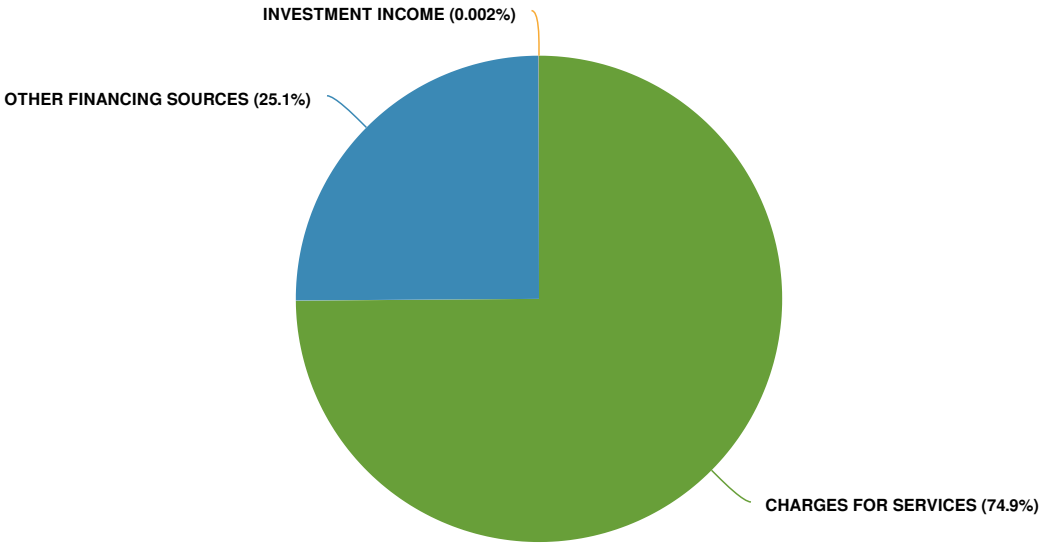
The City of Kingsland is projecting $1.79M of revenue in FY2024, which represents a 14.6% increase over the prior year. Budgeted expenditures are projected to increase by 15.7% or $226.86K to $1.67M in FY2024.

The FY 2024 reflects a 14% increase in residential curbside trash service. The increase was necessary to offset increases in parts, supplies, and equipment. This will result in approximately $170,000 in additional revenues.



Revenues by Source

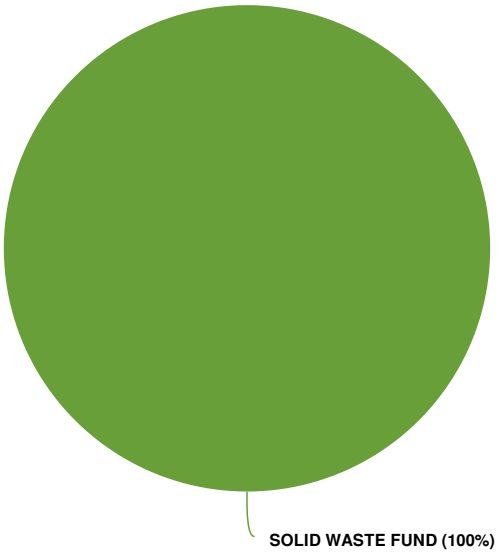
Projected 2024 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
CHARGES FOR SERVICES	$1,118,926	$1,163,708	$1,234,251	$1,214,200	$1,342,400	10.6%
INVESTMENT INCOME	$16	$20	$31	$20	$30	50%
MISCELLANEOUS	$0	$3,151	$7,045	$0	$0	0%
OTHER FINANCING SOURCES	$0	$0	$0	$350,000	$450,000	28.6%
Total Revenue Source:	**$1,118,942**	**$1,166,879**	**$1,241,327**	**$1,564,220**	**$1,792,430**	**14.6%**

Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



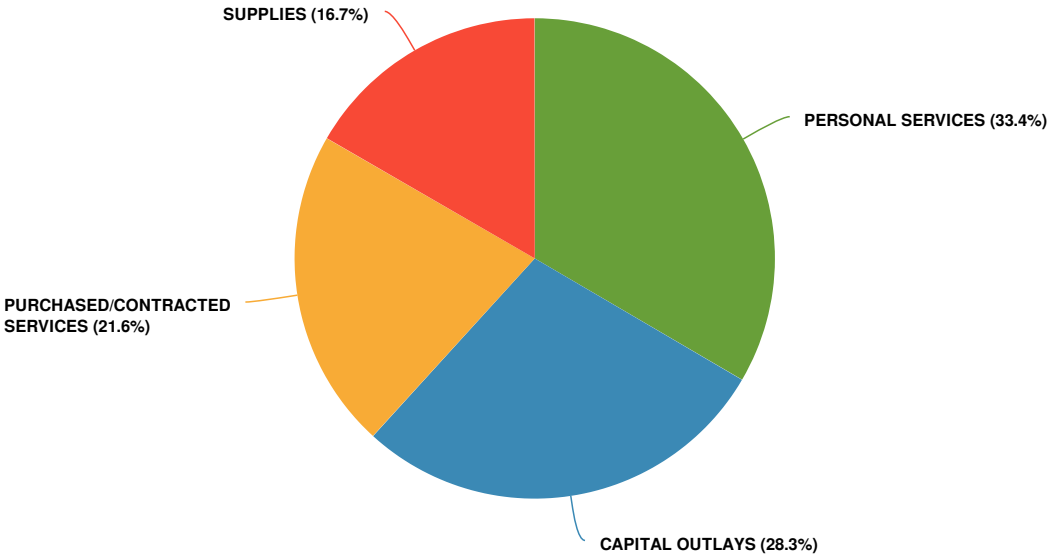
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
SOLID WASTE FUND	$1,023,816	$1,060,529	$1,204,233	$1,442,652	$1,669,512	15.7%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Total SOLID WASTE FUND:	$1,023,816	$1,060,529	$1,204,233	$1,442,652	$1,669,512	15.7%

Expenditures by Expense Type

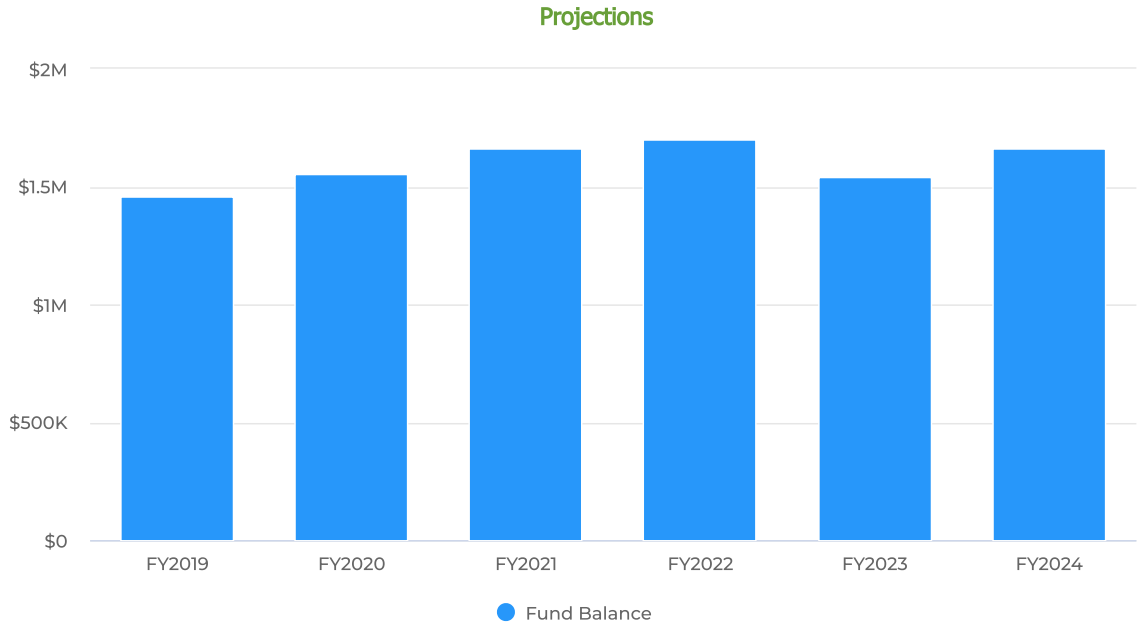
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$391,509	$346,912	$363,198	$471,995	$558,325	18.3%
PURCHASED/CONTRACTED SERVICES	$338,198	$304,723	$304,884	$328,297	$360,327	9.8%
SUPPLIES	$143,034	$190,691	$291,062	$245,134	$278,000	13.4%
CAPITAL OUTLAYS	$0	$0	$0	$397,226	$472,860	19%
DEPRECIATION/AMORTIZATION	$131,342	$198,452	$225,780	$0	$0	0%
DEBT SERVICE	$2,352	$1,048	$8	$0	$0	0%
OTHER FINANCING USES	$17,381	$18,703	$19,301	$0	$0	0%
Total Expense Objects:	**$1,023,816**	**$1,060,529**	**$1,204,233**	**$1,442,652**	**$1,669,512**	**15.7%**

Fund Balance

The current and historical net position of the solid waste fund is shown below. The reserves in this fund continue to fund future capital outlay needs. The increase from the prior year is related to a 14% rate increase in user fees.



Solid Waste Fund
Established 1969

Overview

The Solid Waste Fund finances and accounts for the cost of providing residential and commercial refuse services. 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 because of 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 a 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.

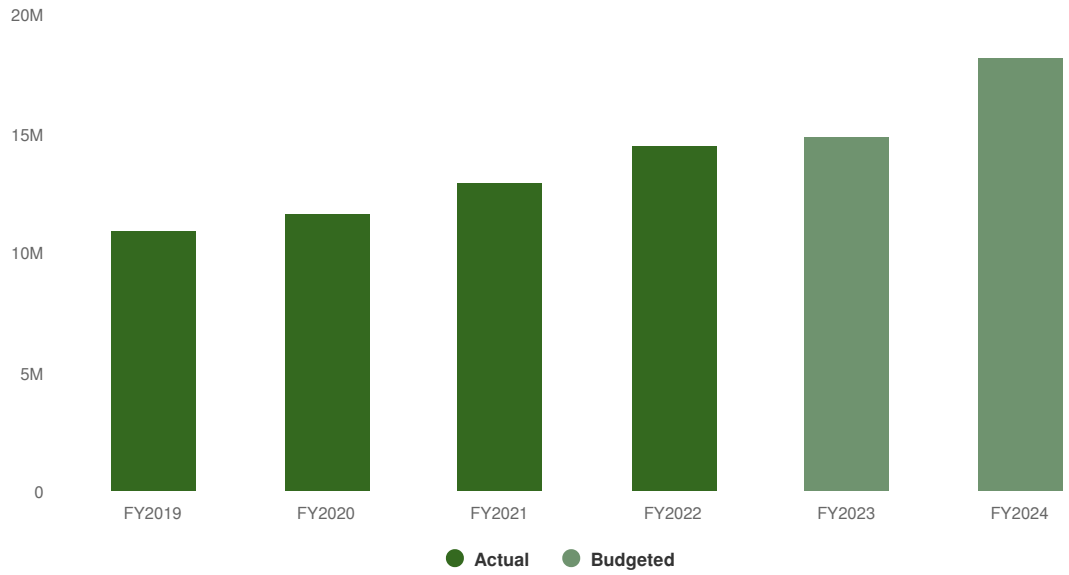
CITYWIDE REVENUES (SOURCES)

General Fund Summary

Growth in the tax digest along with increases in the sales tax revenues are attributed to the overall increase in general fund revenues.

$18,205,241 **$3,344,224**
(22.50% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual



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 at 40% of the fair market value. The budget was prepared using 6.10 mills, .40 mills less than the prior year. The Tax Digest reflects a 17% increase in value. The new growth is 10% and reassessments make up 7%. The budget is prepared for projected collection instead of taxes levied. Property taxes for 2023 will be billed in the first quarter of FY 2023-24.

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 money to the city. The city's share of the 1% tax increased in 2016 to 24.58%, which was agreed through an inter-governmental agreement with the county. The current agreement is in effect until 2022. A new agreement took place in January 2023 increasing it to 25.56%.

Franchise Taxes

Franchise taxes are taxes 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.

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. A significant increase is expected based on new 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 taxes monthly. 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.

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 are some fluctuations. An upward trend is beginning to show after 2014 as the economy continues to recover. Due to the burst in the housing market, permits continue to increase.

Intergovernmental Revenue

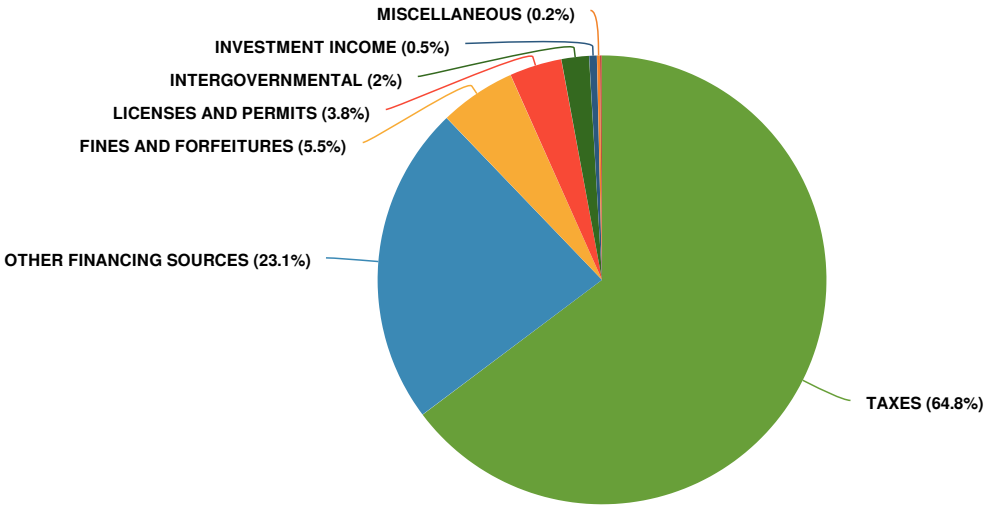
The Intergovernmental Revenues are comprised of the School Resource Officer contract and the Pilot payment from water and sewer enterprise fund.

Other Revenues

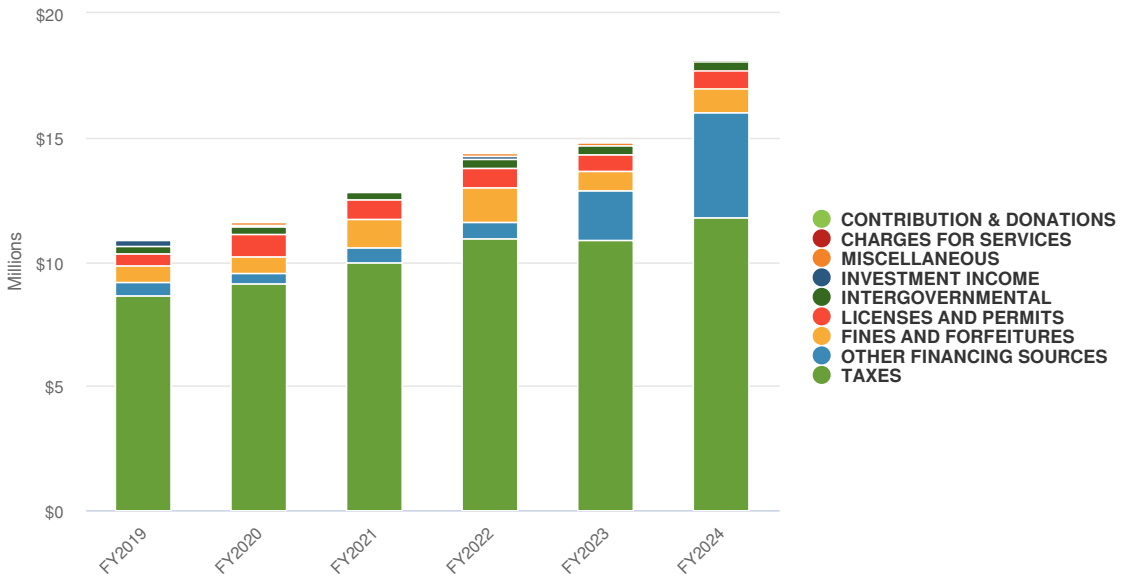
These are other revenue sources that singularly do not total 2% of the total budgeted revenues. A breakdown is shown on the pie chart below. These items were increased or decreased over prior years' actual and budget amounts based on the underlying assumptions of the other budgeted revenues.

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



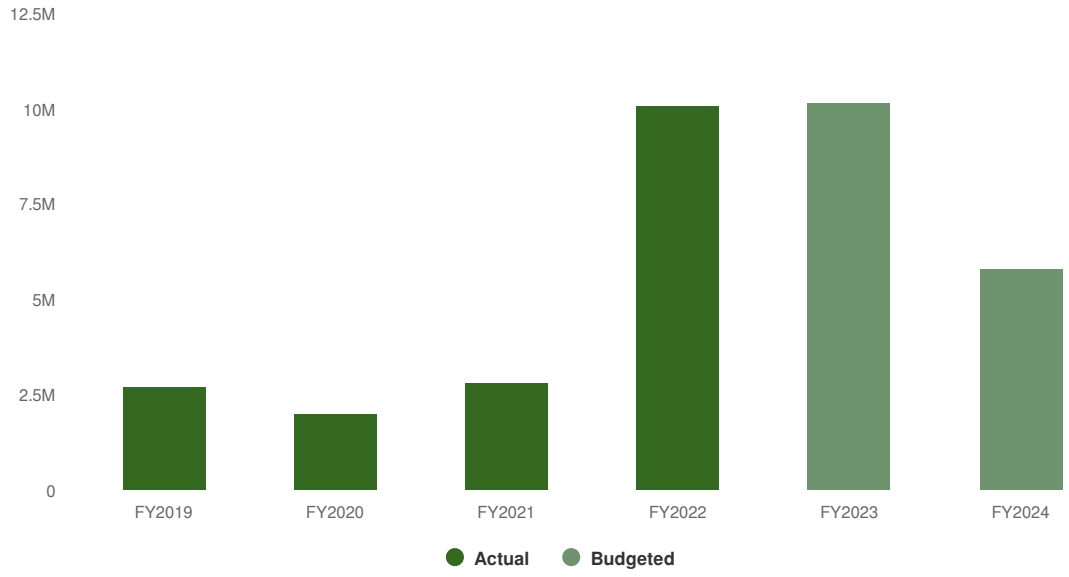
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
TAXES						
PROPERTY TAXES	$4,455,938	$4,870,609	$5,245,001	$5,034,000	$5,643,000	12.1%
SALES TAX	$2,215,206	$2,542,280	$3,036,042	$2,900,000	$3,100,000	6.9%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
EXCISE TAXES	$2,431,332	$2,568,422	$2,629,388	$2,959,000	$3,047,500	3%
Total TAXES:	**$9,102,476**	**$9,981,311**	**$10,910,431**	**$10,893,000**	**$11,790,500**	**8.2%**
LICENSES AND PERMITS	$895,406	$732,030	$809,963	$660,000	$685,000	3.8%
Total LICENSES AND PERMITS:	**$895,406**	**$732,030**	**$809,963**	**$660,000**	**$685,000**	**3.8%**
INTERGOVERNMENTAL	$299,794	$337,401	$352,131	$349,812	$363,921	4%
Total INTERGOVERNMENTAL:	**$299,794**	**$337,401**	**$352,131**	**$349,812**	**$363,921**	**4%**
CHARGES FOR SERVICES	$38,723	$42,064	$49,528	$28,000	$23,030	-17.7%
Total CHARGES FOR SERVICES:	**$38,723**	**$42,064**	**$49,528**	**$28,000**	**$23,030**	**-17.7%**
FINES AND FORFEITURES	$654,166	$1,191,234	$1,412,729	$800,700	$1,000,000	24.9%
Total FINES AND FORFEITURES:	**$654,166**	**$1,191,234**	**$1,412,729**	**$800,700**	**$1,000,000**	**24.9%**
INVESTMENT INCOME	$84,711	$6,013	$104,831	$15,000	$100,000	566.7%
Total INVESTMENT INCOME:	**$84,711**	**$6,013**	**$104,831**	**$15,000**	**$100,000**	**566.7%**
CONTRIBUTION & DONATIONS	$200	$0	$250	$100	$100	0%
Total CONTRIBUTION & DONATIONS:	**$200**	**$0**	**$250**	**$100**	**$100**	**0%**
MISCELLANEOUS	$73,153	$68,214	$147,679	$123,039	$42,350	-65.6%
Total MISCELLANEOUS:	**$73,153**	**$68,214**	**$147,679**	**$123,039**	**$42,350**	**-65.6%**
OTHER FINANCING SOURCES	$465,461	$579,494	$667,810	$1,991,366	$4,200,340	110.9%
Total OTHER FINANCING SOURCES:	**$465,461**	**$579,494**	**$667,810**	**$1,991,366**	**$4,200,340**	**110.9%**
Total Revenue Source:	**$11,614,090**	**$12,937,761**	**$14,455,352**	**$14,861,017**	**$18,205,241**	**22.5%**

Special Revenue Funds Summary

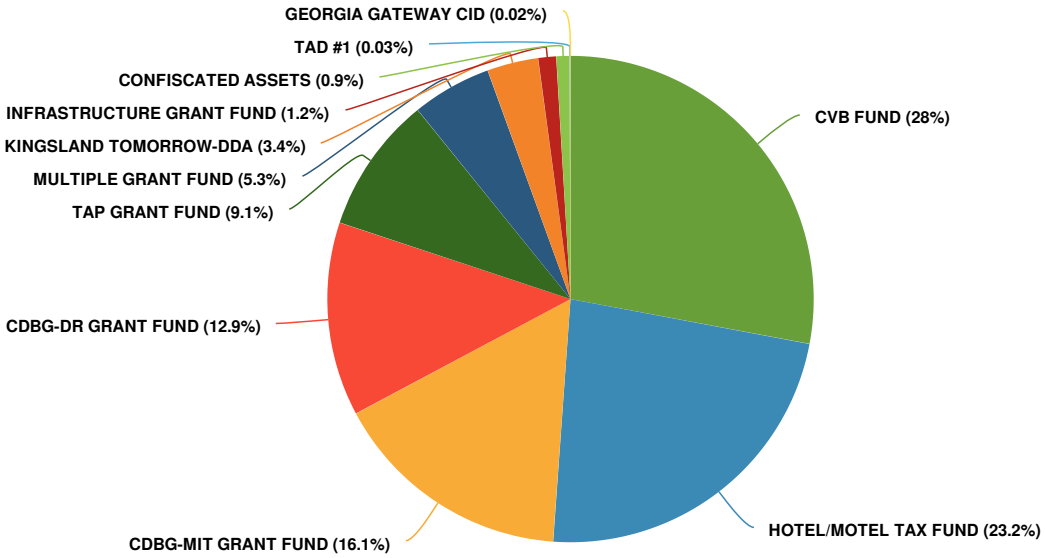
$5,820,367 **-$4,339,896**
(-42.71% vs. prior year)

Special Revenue Funds Summary Proposed and Historical Budget vs. Actual

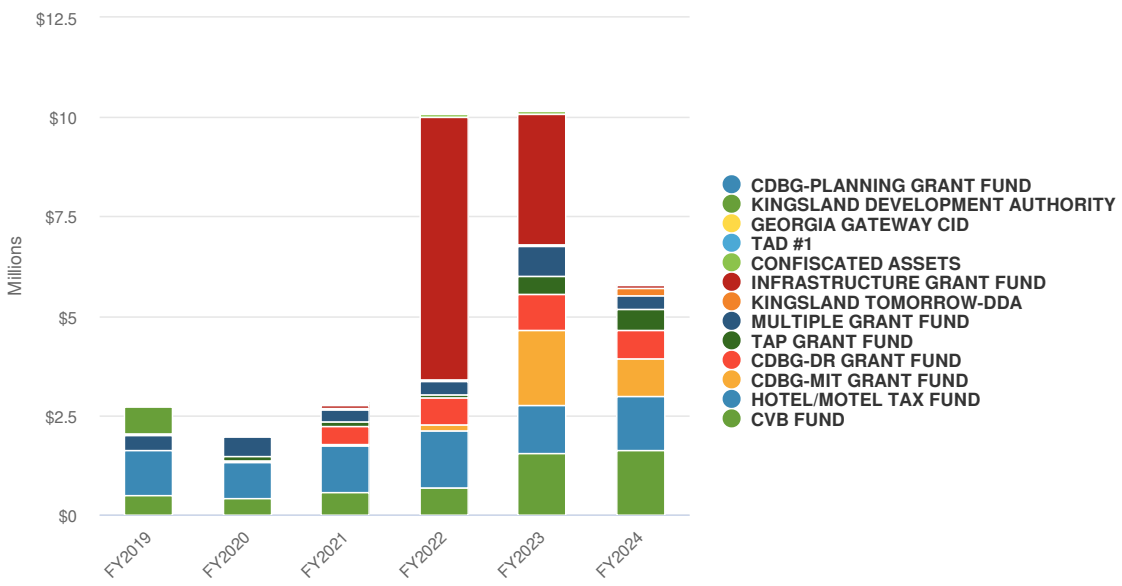


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
CONFISCATED ASSETS						
FINES AND FORFEITURES	$1,251	$29,877	$47,838	$53,095	$50,000	-5.8%
INVESTMENT INCOME	$22	$65	$135	$30	$1,000	3,233.3%
Total CONFISCATED ASSETS:	**$1,273**	**$29,942**	**$47,973**	**$53,125**	**$51,000**	**-4%**
CDBG-PLANNING GRANT FUND						
INTERGOVERNMENTAL	$0	$0	$0	$13,690	$0	-100%
INVESTMENT INCOME	$0	$0	$3	$0	$0	0%
Total CDBG-PLANNING GRANT FUND:	**$0**	**$0**	**$3**	**$13,690**	**$0**	**-100%**
CDBG-MIT GRANT FUND						
INTERGOVERNMENTAL	$0	$14,475	$134,134	$1,869,160	$934,580	-50%
OTHER FINANCING SOURCES	$0	$10,005	$21,495	$0	$0	0%
Total CDBG-MIT GRANT FUND:	**$0**	**$24,480**	**$155,629**	**$1,869,160**	**$934,580**	**-50%**
CDBG-DR GRANT FUND						
INTERGOVERNMENTAL	$38,545	$460,865	$691,783	$936,870	$750,125	-19.9%
INVESTMENT INCOME	$1	$25	$520	$0	$0	0%
Total CDBG-DR GRANT FUND:	**$38,546**	**$460,890**	**$692,303**	**$936,870**	**$750,125**	**-19.9%**
TAP GRANT FUND						
INTERGOVERNMENTAL	$73,756	$118,826	$61,536	$416,786	$528,995	26.9%
OTHER FINANCING SOURCES	$18,866	$0	$0	$0	$0	0%
Total TAP GRANT FUND:	**$92,622**	**$118,826**	**$61,536**	**$416,786**	**$528,995**	**26.9%**

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
INFRASTRUCTURE GRANT FUND						
INTERGOVERNMENTAL	$0	$75,000	$6,627,809	$3,276,404	$0	-100%
INVESTMENT INCOME	$0	$390	$7,221	$0	$70,000	N/A
Total INFRASTRUCTURE GRANT FUND:	**$0**	**$75,390**	**$6,635,030**	**$3,276,404**	**$70,000**	**-97.9%**
MULTIPLE GRANT FUND						
INTERGOVERNMENTAL	$465,807	$298,245	$319,122	$754,665	$307,926	-59.2%
CONTRIBUTION & DONATIONS	$9,445	$0	$0	$0	$0	0%
OTHER FINANCING SOURCES	$3,300	$0	$1,685	$0	$0	0%
Total MULTIPLE GRANT FUND:	**$478,552**	**$298,245**	**$320,807**	**$754,665**	**$307,926**	**-59.2%**
GEORGIA GATEWAY CID						
TAXES	$0	$7,772	$1,160	$1,153	$1,152	-0.1%
Total GEORGIA GATEWAY CID:	**$0**	**$7,772**	**$1,160**	**$1,153**	**$1,152**	**-0.1%**
TAD #1						
TAXES	$0	$2,662	$2,303	$1,552	$1,542	-0.6%
Total TAD #1:	**$0**	**$2,662**	**$2,303**	**$1,552**	**$1,542**	**-0.6%**
CVB FUND						
INTERGOVERNMENTAL	$17,384	$19,072	$31,660	$43,326	$40,000	-7.7%
CHARGES FOR SERVICES	$2,587	$1,702	$4,574	$3,500	$4,500	28.6%
MISCELLANEOUS	$418	$2,170	$653	$500	$500	0%
OTHER FINANCING SOURCES	$401,865	$525,521	$635,019	$1,516,147	$1,582,147	4.4%
Total CVB FUND:	**$422,254**	**$548,465**	**$671,906**	**$1,563,473**	**$1,627,147**	**4.1%**
HOTEL/MOTEL TAX FUND						
TAXES	$913,330	$1,194,367	$1,443,225	$1,200,000	$1,350,000	12.5%
Total HOTEL/MOTEL TAX FUND:	**$913,330**	**$1,194,367**	**$1,443,225**	**$1,200,000**	**$1,350,000**	**12.5%**
KINGSLAND TOMORROW-DDA						
CHARGES FOR SERVICES	$15,763	$15,783	$20,524	$29,200	$30,400	4.1%
INVESTMENT INCOME	$34	$36	$54	$30	$0	-100%
CONTRIBUTION & DONATIONS	$3,453	$9,300	$19,410	$29,300	$32,500	10.9%
MISCELLANEOUS	$0	$0	$105	$0	$35,000	N/A
OTHER FINANCING SOURCES	$0	$0	$0	$14,855	$100,000	573.2%
Total KINGSLAND TOMORROW-DDA:	**$19,250**	**$25,119**	**$40,093**	**$73,385**	**$197,900**	**169.7%**
KINGSLAND DEVELOPMENT AUTHORITY						
INVESTMENT INCOME	$1	$1	$1	$0	$0	0%
MISCELLANEOUS	$31,274	$31,274	$0	$0	$0	0%
Total KINGSLAND DEVELOPMENT AUTHORITY:	**$31,275**	**$31,275**	**$1**	**$0**	**$0**	**0%**
Total:	**$1,997,102**	**$2,817,433**	**$10,071,969**	**$10,160,263**	**$5,820,367**	**-42.7%**

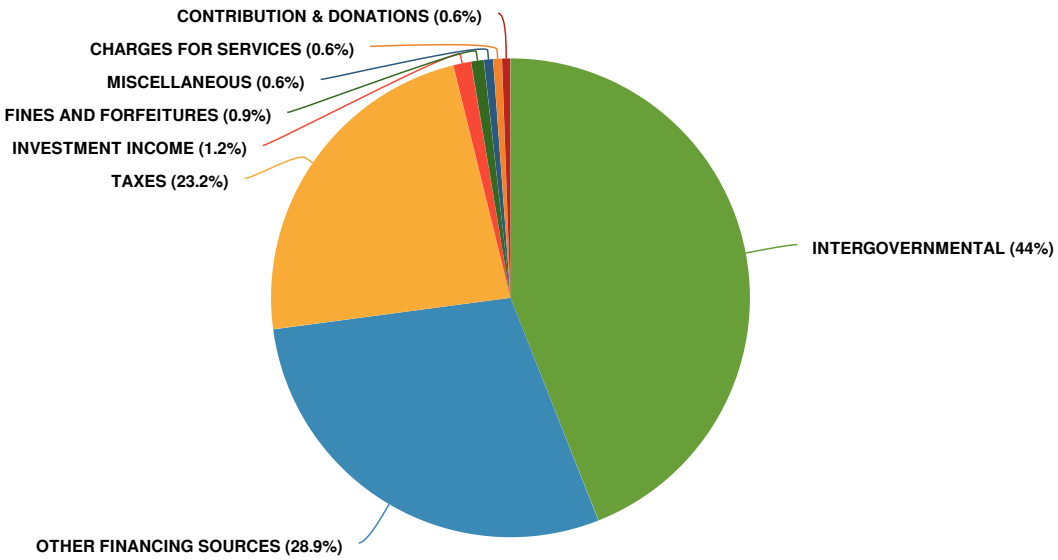
Major Revenue Source

Lodging Taxes

The City imposes a 6% lodging 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 currently have 28 lodging establishments with most of them being major chains. We have a favorable income due to our city's location, which is right off Interstate 95 and just before the Florida state line.

Revenue by Source

Projected 2023 Revenues by Source



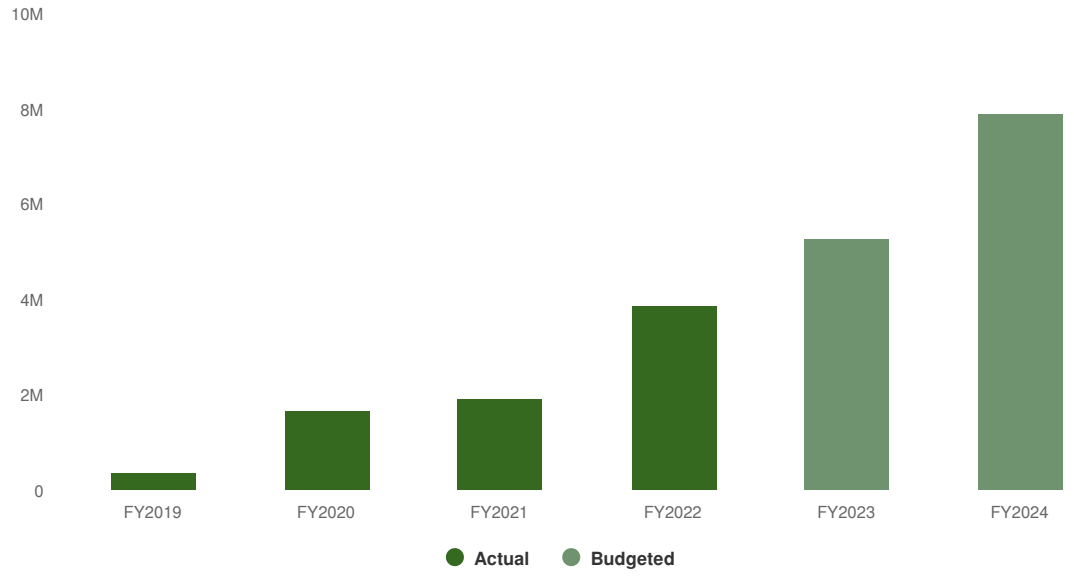
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
TAXES						
PROPERTY TAXES	$0	$10,434	$3,463	$2,705	$2,694	-0.4%
LODGING TAX	$913,330	$1,194,367	$1,443,225	$1,200,000	$1,350,000	12.5%
Total TAXES:	**$913,330**	**$1,204,801**	**$1,446,688**	**$1,202,705**	**$1,352,694**	**12.5%**
INTERGOVERNMENTAL	$595,492	$986,483	$7,866,044	$7,310,901	$2,561,626	-65%
Total INTERGOVERNMENTAL:	**$595,492**	**$986,483**	**$7,866,044**	**$7,310,901**	**$2,561,626**	**-65%**
CHARGES FOR SERVICES	$18,350	$17,485	$25,098	$32,700	$34,900	6.7%
Total CHARGES FOR SERVICES:	**$18,350**	**$17,485**	**$25,098**	**$32,700**	**$34,900**	**6.7%**
FINES AND FORFEITURES	$1,251	$29,877	$47,838	$53,095	$50,000	-5.8%
Total FINES AND FORFEITURES:	**$1,251**	**$29,877**	**$47,838**	**$53,095**	**$50,000**	**-5.8%**
INVESTMENT INCOME	$58	$517	$7,934	$60	$71,000	118,233.3%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Total INVESTMENT INCOME:	**$58**	**$517**	**$7,934**	**$60**	**$71,000**	**118,233.3%**
CONTRIBUTION & DONATIONS	$12,898	$9,300	$19,410	$29,300	$32,500	10.9%
Total CONTRIBUTION & DONATIONS:	**$12,898**	**$9,300**	**$19,410**	**$29,300**	**$32,500**	**10.9%**
MISCELLANEOUS	$31,692	$33,444	$758	$500	$35,500	7,000%
Total MISCELLANEOUS:	**$31,692**	**$33,444**	**$758**	**$500**	**$35,500**	**7,000%**
OTHER FINANCING SOURCES	$424,031	$535,526	$658,199	$1,531,002	$1,682,147	9.9%
Total OTHER FINANCING SOURCES:	**$424,031**	**$535,526**	**$658,199**	**$1,531,002**	**$1,682,147**	**9.9%**
Total Revenue Source:	**$1,997,102**	**$2,817,433**	**$10,071,969**	**$10,160,263**	**$5,820,367**	**-42.7%**

Capital Projects Funds Summary

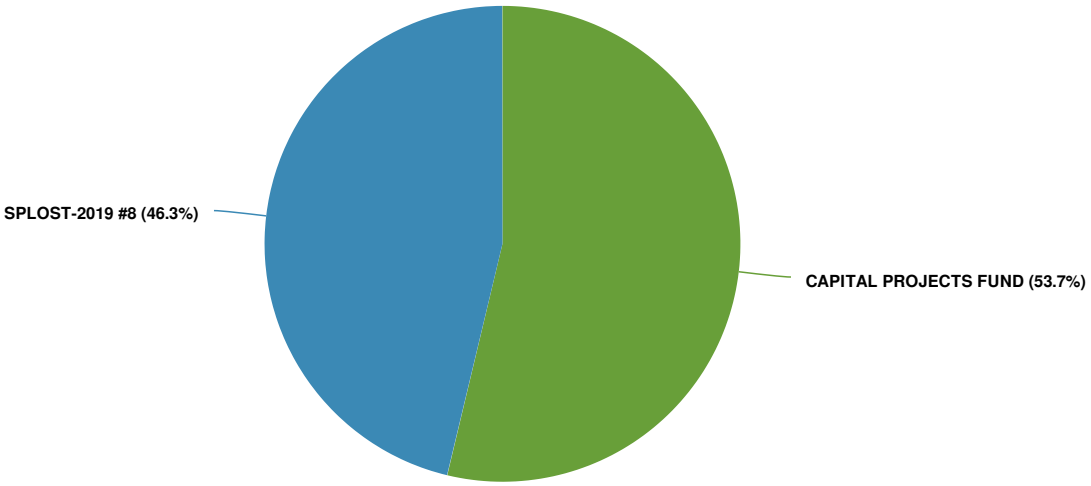
$7,890,962 $2,616,152
(49.60% vs. prior year)

Capital Projects Funds Proposed and Historical Budget vs. Actual



Revenue by Fund

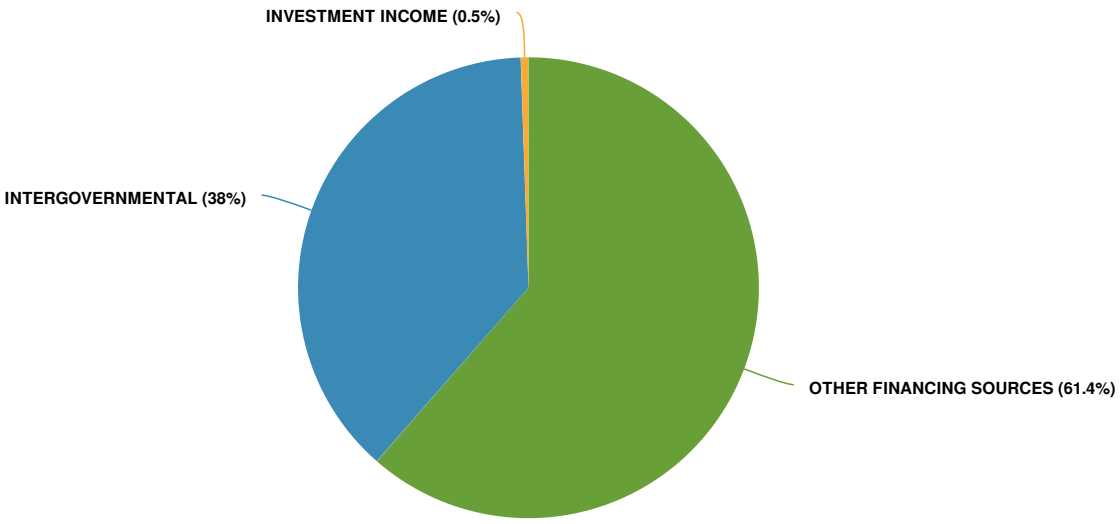
2024 Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
SPLOST-2019 #8						
INTERGOVERNMENTAL	$1,653,017	$1,921,947	$2,685,225	$3,000,000	$3,000,000	0%
INVESTMENT INCOME	$440	$809	$2,734	$700	$42,000	5,900%
OTHER FINANCING SOURCES	$0	$0	$669,000	$233,148	$608,000	160.8%
Total SPLOST-2019 #8:	**$1,653,457**	**$1,922,756**	**$3,356,959**	**$3,233,848**	**$3,650,000**	**12.9%**
CAPITAL PROJECTS FUND						
OTHER FINANCING SOURCES	$0	$0	$508,570	$2,040,962	$4,240,962	107.8%
Total CAPITAL PROJECTS FUND:	**$0**	**$0**	**$508,570**	**$2,040,962**	**$4,240,962**	**107.8%**
Total:	**$1,653,457**	**$1,922,756**	**$3,865,529**	**$5,274,810**	**$7,890,962**	**49.6%**

Revenues by Source

Projected 2024 Revenues by Source



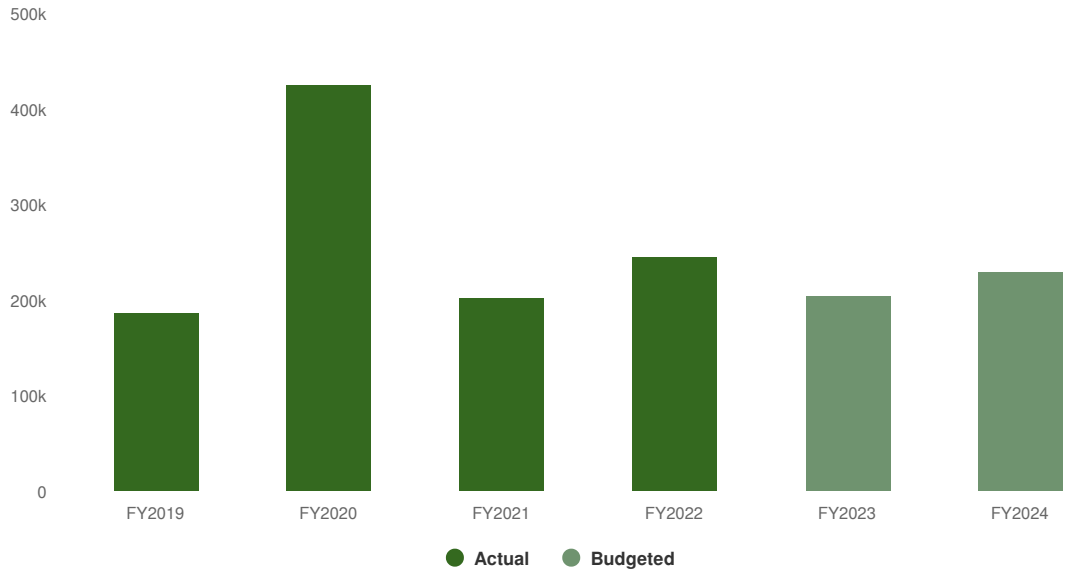
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INTERGOVERNMENTAL	$1,653,017	$1,921,947	$2,685,225	$3,000,000	$3,000,000	0%
INVESTMENT INCOME	$440	$809	$2,734	$700	$42,000	5,900%
OTHER FINANCING SOURCES	$0	$0	$1,177,570	$2,274,110	$4,848,962	113.2%
Total Revenue Source:	**$1,653,457**	**$1,922,756**	**$3,865,529**	**$5,274,810**	**$7,890,962**	**49.6%**

Debt Service Funds Summary

$229,500 $25,500

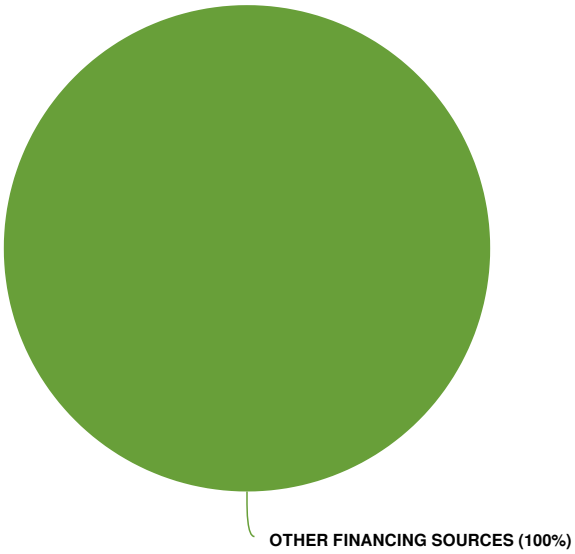
(12.50% vs. prior year)

Debt Service Funds Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2024 Revenues by Source

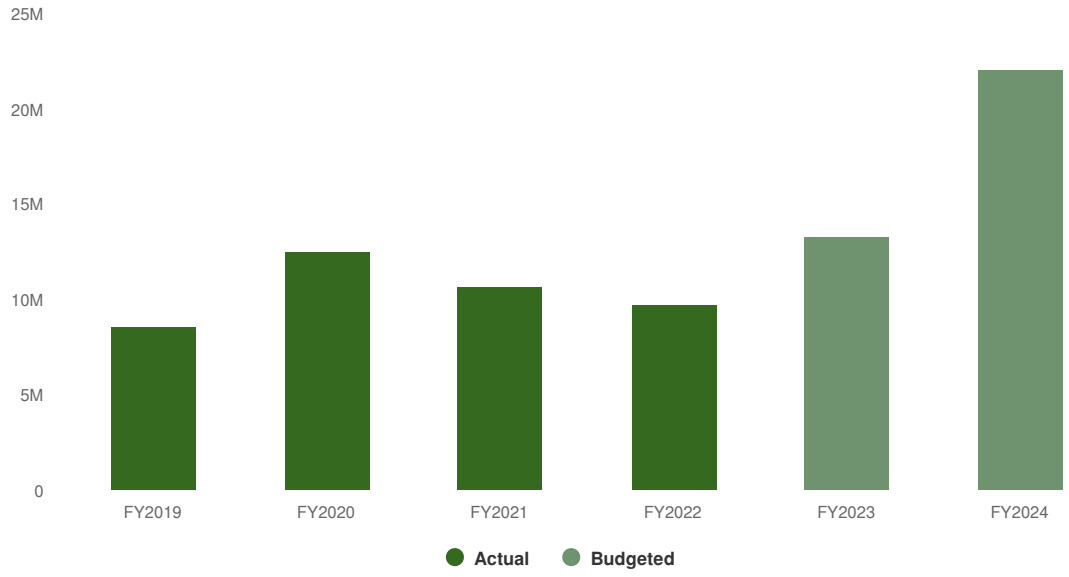


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
OTHER FINANCING SOURCES	$425,938	$203,042	$245,348	$204,000	$229,500	12.5%
Total Revenue Source:	**$425,938**	**$203,042**	**$245,348**	**$204,000**	**$229,500**	**12.5%**

Enterprise Funds Summary

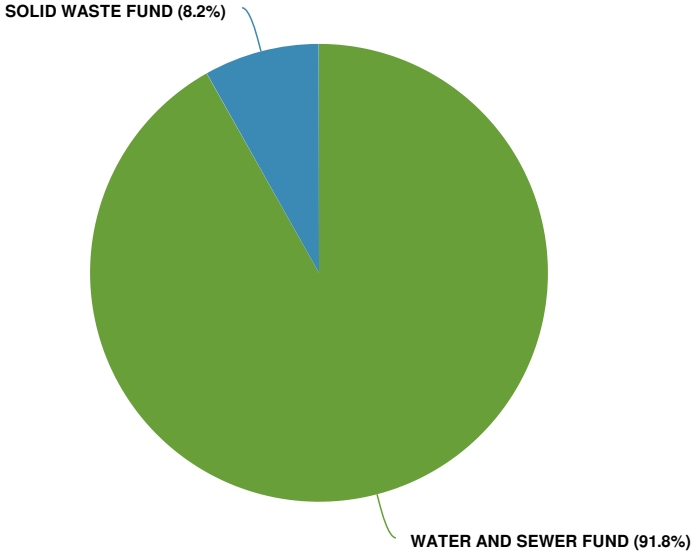
$21,978,430 $8,676,541
(65.23% vs. prior year)

Enterprise Funds Proposed and Historical Budget vs. Actual

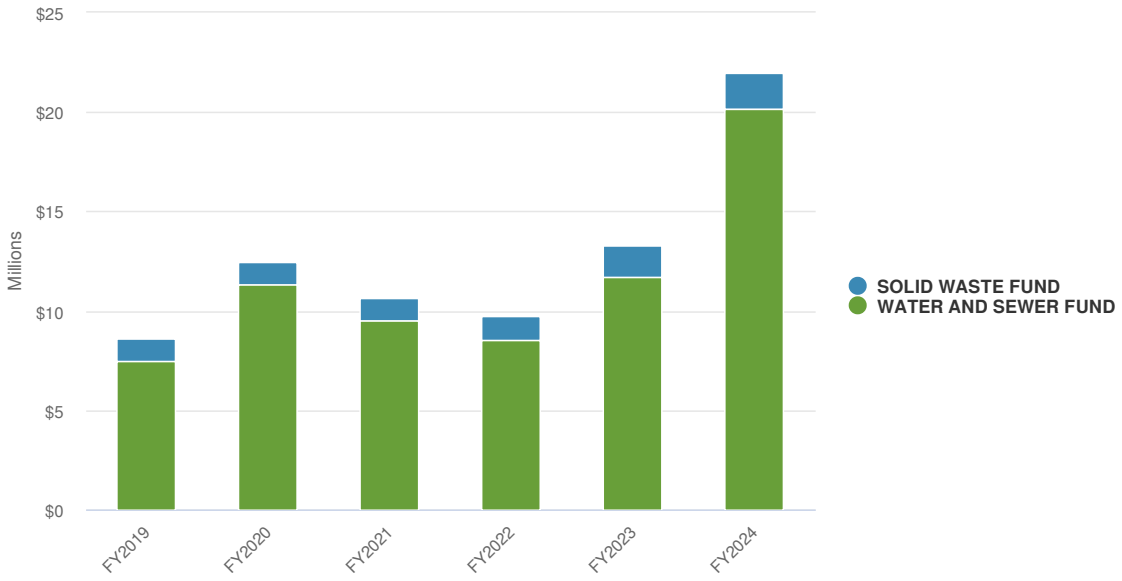


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
WATER AND SEWER FUND						
INTERGOVERNMENTAL	$49,627	$472,568	$79,313	$300,000	$0	-100%
CHARGES FOR SERVICES	$8,493,375	$8,407,028	$8,077,086	$7,616,850	$7,788,000	2.2%
INVESTMENT INCOME	$91,717	$24,567	$21,173	$9,000	$100,000	1,011.1%
CONTRIBUTION & DONATIONS	$2,667,565	$553,910	$36,910	$0	$0	0%
MISCELLANEOUS	$61,010	$50,392	$182,535	$57,000	$58,000	1.8%
OTHER FINANCING SOURCES	$0	$0	$104,981	$3,754,819	$12,240,000	226%
Total WATER AND SEWER FUND:	**$11,363,294**	**$9,508,465**	**$8,501,998**	**$11,737,669**	**$20,186,000**	**72%**
SOLID WASTE FUND						
CHARGES FOR SERVICES	$1,118,926	$1,163,708	$1,234,251	$1,214,200	$1,342,400	10.6%
INVESTMENT INCOME	$16	$20	$31	$20	$30	50%
MISCELLANEOUS	$0	$3,151	$7,045	$0	$0	0%
OTHER FINANCING SOURCES	$0	$0	$0	$350,000	$450,000	28.6%
Total SOLID WASTE FUND:	**$1,118,942**	**$1,166,879**	**$1,241,327**	**$1,564,220**	**$1,792,430**	**14.6%**
Total:	**$12,482,236**	**$10,675,344**	**$9,743,325**	**$13,301,889**	**$21,978,430**	**65.2%**

Major Revenue Sources

Water and Sewer Fund

Water and Sewer Charges

Water and sewer charges comprise 41.65% of the total revenues. The City billed a total of 9,066 users of these services in September 2023. The City has experienced tremendous growth over the past years in both residential and commercial new construction. The local housing market is averaging 5 new residential water and sewer taps per month.

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 is equal to the fees charged. These fees are difficult to determine. However, the City has used a conservative approach. As the housing market has been picking up over the last couple of years, so have tap fees. Although there are signs of a continued increase, conservative numbers were used for this year's budget.

Capital Recovery Fees

This revenue source was implemented in FY 2005 in order for the future growth of the City to pay its share of present and future needs for water and sewer capacity. This revenue source is 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 tap fees, a conservative amount was budgeted for the current year.

Investment Income

All investments are in the form of Certificates of Deposit and checking accounts which are interest bearing with fluctuating interest rates. The majority of interest earned is on restricted funds. The amount budgeted for the upcoming year was estimated as a slight decrease due to the uncertainty of the market.

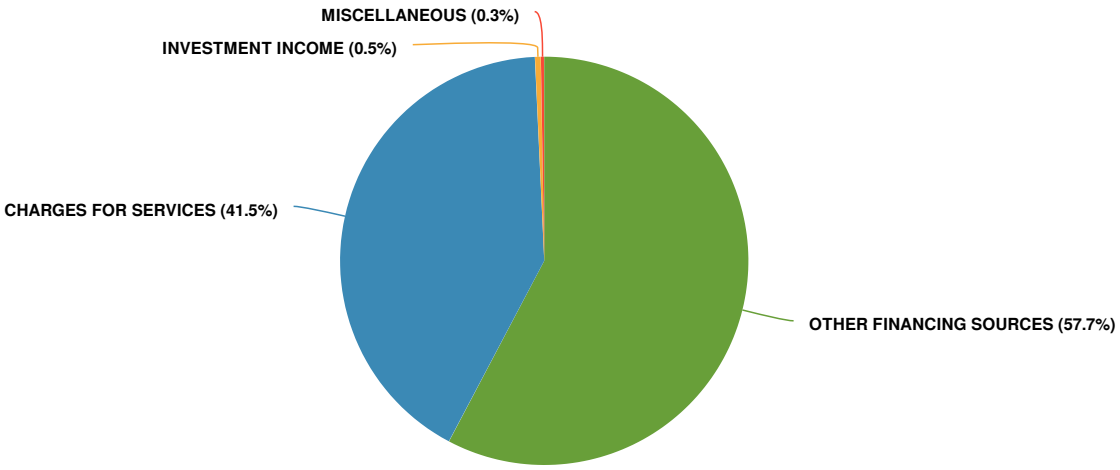
Solid Waste Fund

Refuse User Fees

There were 6,898 solid waste customers as of September 2023.

Revenue by Source

Projected 2023 Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Revenue Source						
INTERGOVERNMENTAL	$49,627	$472,568	$79,313	$300,000	$0	-100%
CHARGES FOR SERVICES	$9,612,301	$9,570,736	$9,311,337	$8,831,050	$9,130,400	3.4%
INVESTMENT INCOME	$91,733	$24,587	$21,204	$9,020	$100,030	1,009%
CONTRIBUTION & DONATIONS	$2,667,565	$553,910	$36,910	$0	$0	0%
MISCELLANEOUS	$61,010	$53,543	$189,580	$57,000	$58,000	1.8%
OTHER FINANCING SOURCES	$0	$0	$104,981	$4,104,819	$12,690,000	209.1%
Total Revenue Source:	**$12,482,236**	**$10,675,344**	**$9,743,325**	**$13,301,889**	**$21,978,430**	**65.2%**

CITYWIDE EXPENDITURES (USES)

Administration Department



Lee H. Spell
City Manager

Mission Statement

The 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

Established 1908

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, Human Resources Director, Part-time Administrative Assistant, and Part-time receptionist(s). Other aspects involved in this department are property tax administration, election proceedings, and council meeting facilitation.

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, wellness and safety programs, and serves as principal point of contact and liaison with internal and external constituencies on all risk management issues. The Human Resource Director reports directly to the City Manager.

Capital Outlay Overview

This department has $40,000 in capital outlay requests.This includes a sound system upgrade for Council Chambers and building improvements for City Hall. This department is also requesting $40,000 for Human Resource software, which will be split into 80% general fund and 20% water fund.

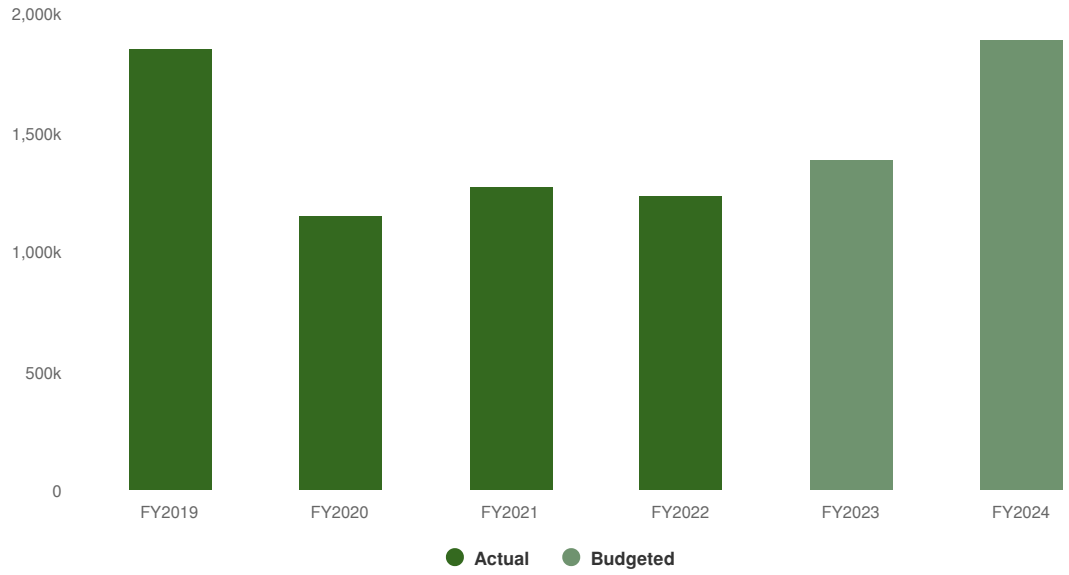
Budget Summary

Overall, this department's budget reflects a 36.56% or $505,491 increase. Increases are in salaries, health clinic, health and liability insurance. Up to 3% merit raises are included in the budget, in addition to a 5% cost of living adjustment. PSA funding increased by 2.17% based on PSA proposed budget.

Expenditures Summary

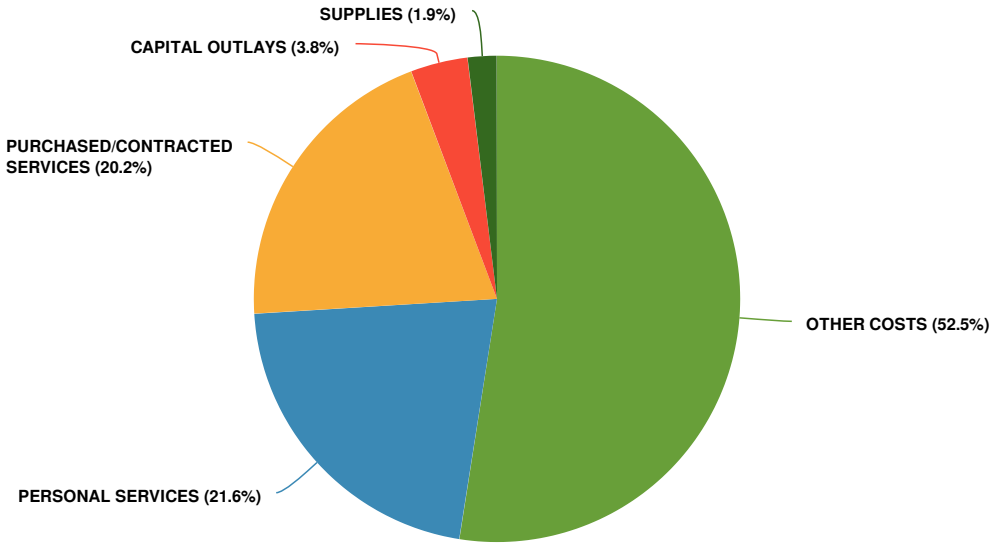
$1,888,292 $505,491
(36.56% vs. prior year)

Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$343,754	$375,595	$386,799	$395,809	$407,024	2.8%
PURCHASED/CONTRACTED SERVICES	$218,248	$267,470	$260,234	$316,484	$381,900	20.7%
SUPPLIES	$29,081	$26,043	$26,663	$36,200	$36,350	0.4%
CAPITAL OUTLAYS	$9,995	$26,047	$5,850	$35,000	$72,000	105.7%
OTHER COSTS	$552,957	$572,957	$552,956	$599,308	$991,018	65.4%
Total Expense Objects:	**$1,154,035**	**$1,268,112**	**$1,232,502**	**$1,382,801**	**$1,888,292**	**36.6%**

Goals & Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
✓		**Sustainability**	**Goal 5:** 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.

Department Goal: 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

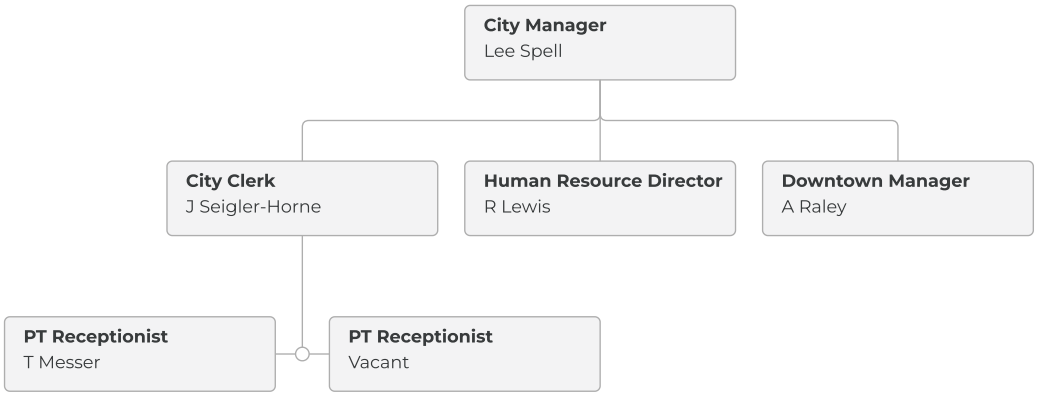
Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
A-1	Number of Council meetings held	23	21	23
A-1	Number of resolutions adopted	9	12	12
A-1	Number of ordinances passed by Council	14	9	12
A-1	Percentage of council packets delivered on time to Council	100%	100%	100%
A-1	Percentage of minutes prepared for Council meeting without error of fact	100%	100%	100%
A-2	Number of employees hired/replaced	60	53	50
A-2	Number of employees terminated	54	53	50
A-2	Total number of full-time equivalent employees	179	183.15	194.15
A-2	Estimated City population	18,886	19,896	20,500
A-2	Total number of full-time employees per 1,000 residents	9.5	9.2	9.5
A-2	Full-time employee turn-over rate(excludes retirement)	30%	27.37%	25%

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Organizational Chart

The City Manager is budgeted 80% in the General Fund Administration and 20% in the Water Fund Administration.



Information Technology Department



Kevin Foddrell
Information Technology Director

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 to exceed expectations.

Overview

Established 1996

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) desktops, laptops, and New World Toughbook. Also, IT assists other departments of the City by supporting all purchased software and hardware and assisting with SCADA operations for water and sewer.

The department also maintains high security for the Police Department's GCIC network, which includes monitoring the Cyber Security assessment for the users, which is responsible for PCI compliance, SA-approved hardware, software, and firmware updates to ensure no unauthorized access to the city network. This includes the strict rules and regulations that need to be followed to meet the requirements for accepting online payments.

The IT Department has a Centralized Configuration and Remote Development system that backups the city Data for continuously backup and is stored in multiple locations in the United States for man-made or natural disasters.

The IT Department manages the citywide VOIP phone system, which includes cat 5 wiring installation, receptionist console, routing calls, and voicemail. We also assist with the implementation, configuring, and managing of all cellular devices and communications.

The IT department is also involved in the development and updating of the Kingslandgeorgia.com website and social media platforms.

This department also played a big part during the pandemic in organizing and hosting the virtual meetings which included the City Council, Planning & Zoning, bid proposals, and other conferences for all departments of the City of Kingsland.

Capital Outlay Overview

This department has $21,000 in capital outlay for HP/Cisco switches/routers.

Budget Summary

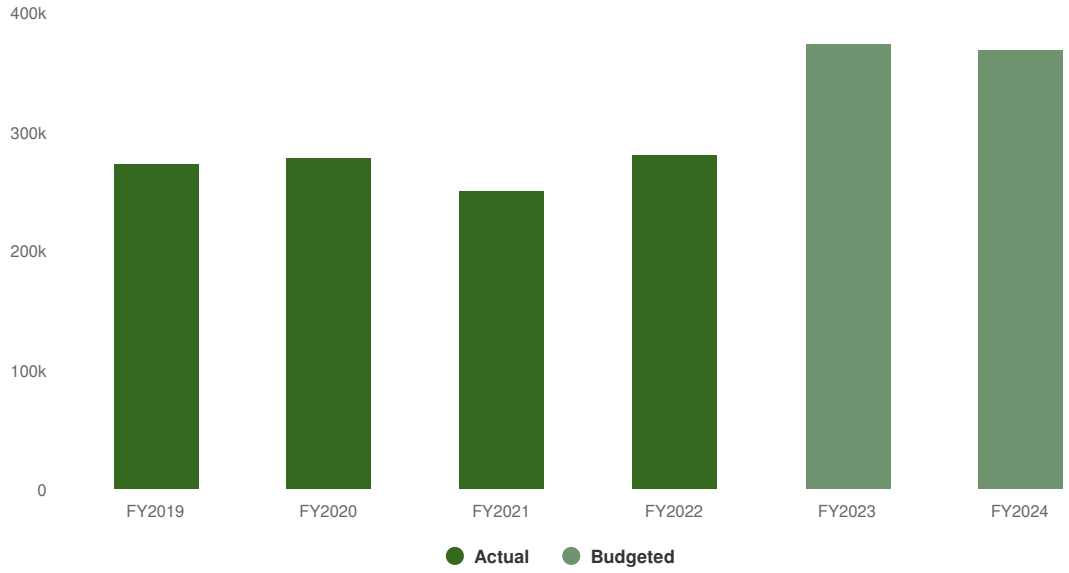
Overall, this department's budget reflects a decrease between both funds of $4,521 or 1.21%. Increases are in the health clinic, health and liability insurance. Merit raises up to 3% are included in the budget in addition to a 5% cost of living adjustment. This department is shared 60% in the general fund and 40% in the water/sewer fund.



Expenditures Summary

$368,719 **-$4,521**
(-1.21% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



This department is budgeted 60% in the general fund and 40% in the water/sewer fund.

Goals and Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
		**Sustainability**	**Goal 5:** 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.

Department Goal: 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 a reliable data backup system to protect the City's data in the event of a man-made or natural disaster.

Department Goal: 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 via 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.

Department Goal: Provide technological 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.

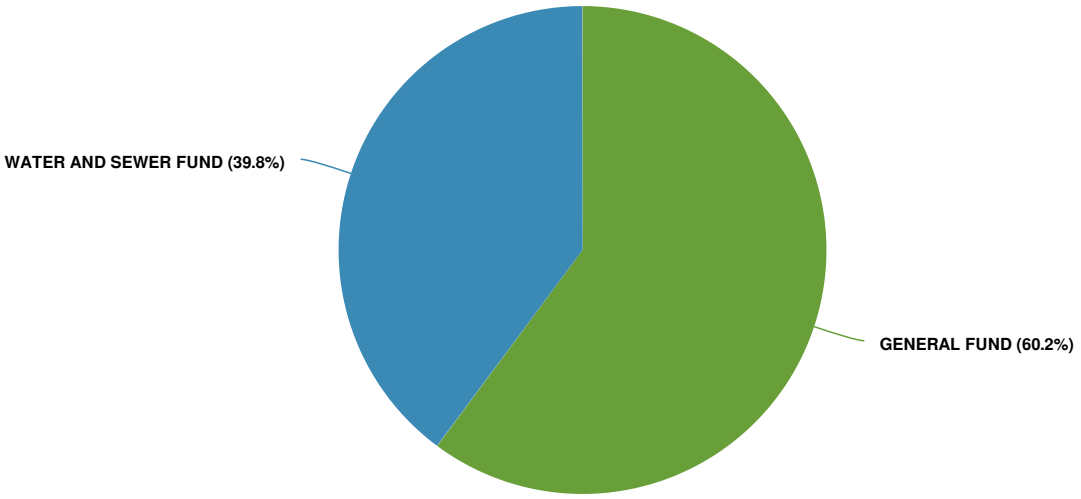
Objective IT-8: Deploy and ensure the support of City-wide common infrastructure to meet Kingsland's needs.

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
IT-1,2,3,4,7	City Wide Computer Workstations Maintained	92	101	115
IT-1,2,3,4	Mobile MDT's Maintained	51	51	60
IT-1,2,3,4	Computers Replaced	6	6	14
IT-1,2,3,4	Computers Repaired	13	10	5
IT-1,2,3,4	Networks Maintained	8	9	8
IT-1,2,3,4	Computers Upgraded	20	12	10
IT-1,2,3,4,7	Servers Maintained	13	13	15
IT-5,6,8	IT Computer Tickets Completed	1,200	1,350	1,448
IT-2,5,6	Average Response Time for IT Service	60 Min	40 Min	40 Min
IT-5,6	Response to Email Inquiries	400	403	430

Expenditures by Fund

2024 Expenditures by Fund

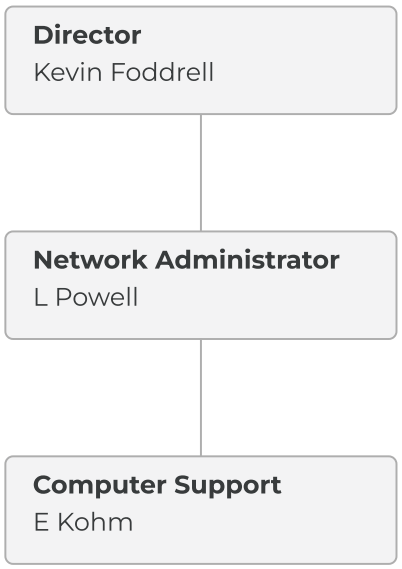


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
GENERAL FUND						
PERSONAL SERVICES	$111,518	$94,915	$85,552	$113,860	$125,943	10.6%
PURCHASED/CONTRACTED SERVICES	$48,277	$47,416	$54,600	$72,899	$72,682	-0.3%
SUPPLIES	$7,859	$9,702	$7,987	$11,800	$10,620	-10%
CAPITAL OUTLAYS	$0	$0	$34,868	$25,800	$12,600	-51.2%
Total GENERAL FUND:	**$167,654**	**$152,033**	**$183,007**	**$224,359**	**$221,845**	**-1.1%**

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
WATER AND SEWER FUND						
PERSONAL SERVICES	$75,102	$56,304	$53,542	$75,908	$83,956	10.6%
PURCHASED/CONTRACTED SERVICES	$27,521	$31,411	$35,802	$48,333	$46,988	-2.8%
SUPPLIES	$4,169	$6,360	$5,142	$7,440	$7,530	1.2%
CAPITAL OUTLAYS	$0	$0	$0	$17,200	$8,400	-51.2%
OTHER FINANCING USES	$3,862	$4,155	$2,652	$0	$0	0%
Total WATER AND SEWER FUND:	**$110,654**	**$98,230**	**$97,138**	**$148,881**	**$146,874**	**-1.3%**
Total:	**$278,308**	**$250,263**	**$280,145**	**$373,240**	**$368,719**	**-1.2%**

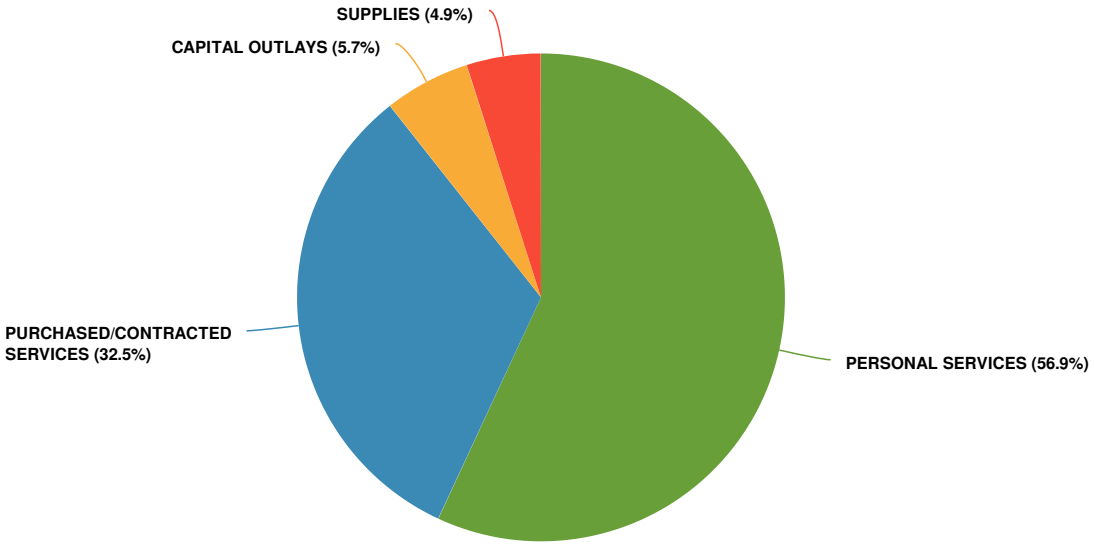
Organizational Chart

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$186,620	$151,219	$139,094	$189,768	$209,899	10.6%
PURCHASED/CONTRACTED SERVICES	$75,798	$78,827	$90,402	$121,232	$119,670	-1.3%
SUPPLIES	$12,028	$16,062	$13,129	$19,240	$18,150	-5.7%
CAPITAL OUTLAYS	$0	$0	$34,868	$43,000	$21,000	-51.2%
OTHER FINANCING USES	$3,862	$4,155	$2,652	$0	$0	0%
Total Expense Objects:	**$278,308**	**$250,263**	**$280,145**	**$373,240**	**$368,719**	**-1.2%**

Finance Department



Filiz Morrow
Finance Director

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

Established 1996

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 billing and collection 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 the daily collections 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 require requests for purchases from department heads followed by approval of the Mayor or his designee. The Purchasing Agent follows through with 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, the Mayor and Council, and the public. The overall responsibility for this department rests with the Director of Finance.

Capital Outlay Overview

This department has a $135,000 in capital outlay. This includes $35,000 for roof replacement and $100,000 for building remodel due to relocation.

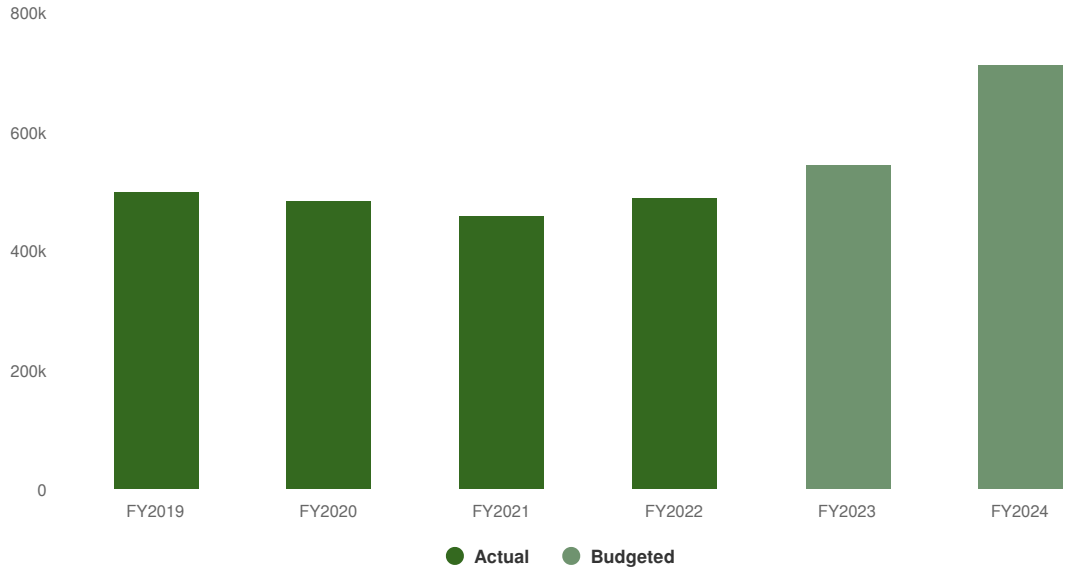
Budget Summary

The overall increase between both funds is $32,328 or 6.65% for increases in salaries, health clinic, health and liability insurance. This includes increases in transfers to capital projects for the building remodel for relocation. Merit raises up to 3% are included in the budget in addition to a 5% cost of living adjustment. This department is shared 60% in the general fund and 40% in the water/sewer fund.

Expenditures Summary

$710,794 **$166,522**
(30.60% vs. prior year)

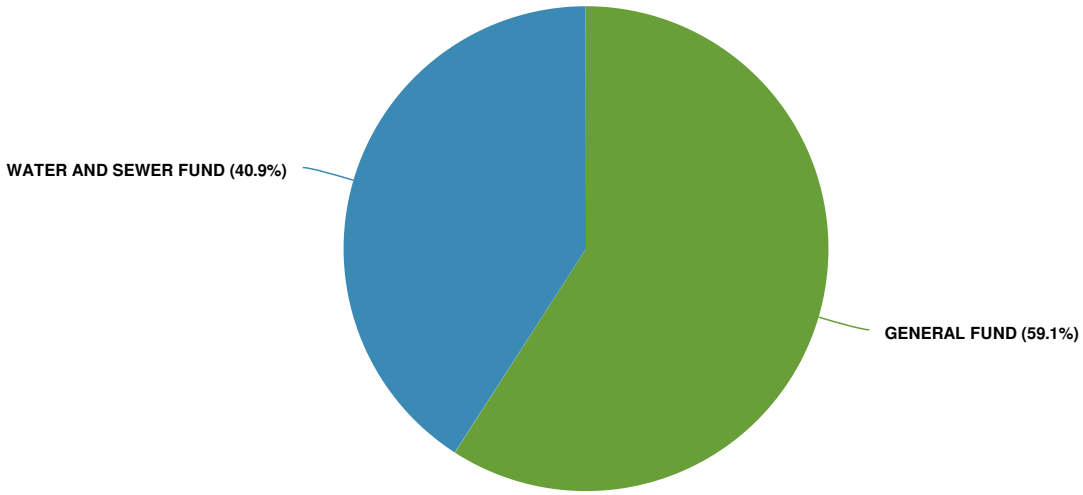
Finance Department Proposed and Historical Budget vs. Actual



This department is budgeted 60% in the general fund and 40% in the water/sewer fund.

Expenditures by Fund

2024 Expenditures by Fund

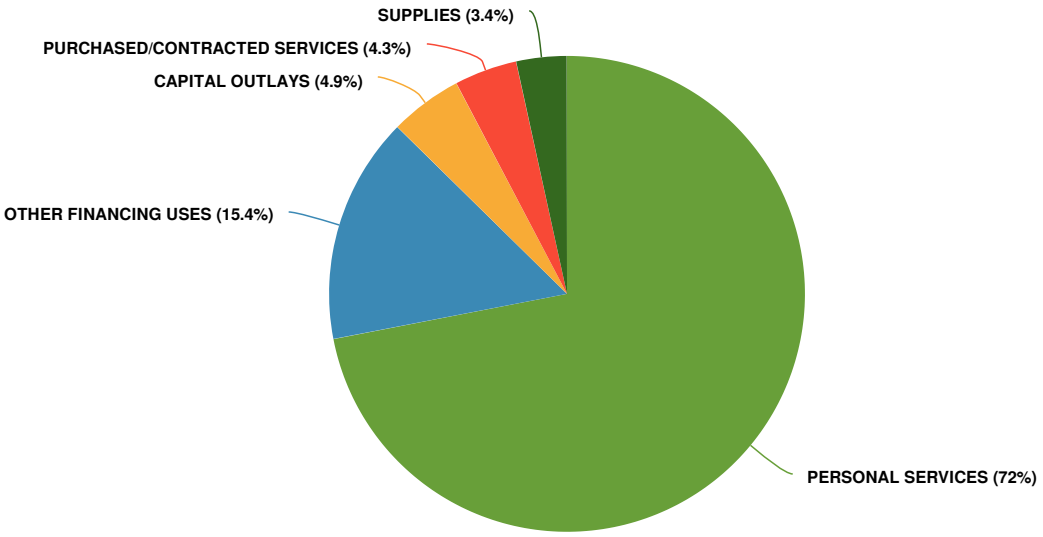


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
GENERAL FUND						
PERSONAL SERVICES	$268,074	$253,268	$269,313	$292,435	$306,034	4.7%
PURCHASED/CONTRACTED SERVICES	$10,686	$9,163	$10,207	$18,310	$18,190	-0.7%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
SUPPLIES	$8,935	$11,393	$12,404	$15,040	$14,905	-0.9%
CAPITAL OUTLAYS	$0	$0	$3,600	$0	$21,000	N/A
OTHER FINANCING USES	$0	$0	$0	$0	$60,000	N/A
Total GENERAL FUND:	**$287,695**	**$273,824**	**$295,524**	**$325,785**	**$420,129**	**29%**
WATER AND SEWER FUND						
PERSONAL SERVICES	$171,516	$157,689	$168,844	$196,797	$205,476	4.4%
PURCHASED/CONTRACTED SERVICES	$7,099	$5,991	$6,699	$12,660	$12,180	-3.8%
SUPPLIES	$7,691	$10,214	$7,088	$9,030	$9,425	4.4%
CAPITAL OUTLAYS	$0	$0	$0	$0	$14,000	N/A
OTHER FINANCING USES	$9,590	$8,968	$9,584	$0	$49,584	N/A
Total WATER AND SEWER FUND:	**$195,896**	**$182,862**	**$192,215**	**$218,487**	**$290,665**	**33%**
Total:	**$483,591**	**$456,686**	**$487,739**	**$544,272**	**$710,794**	**30.6%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Goals and Objectives

Citywide Goals:

		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
✓		**Sustainability**	**Goal 5:** 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.

Department Goal: 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.

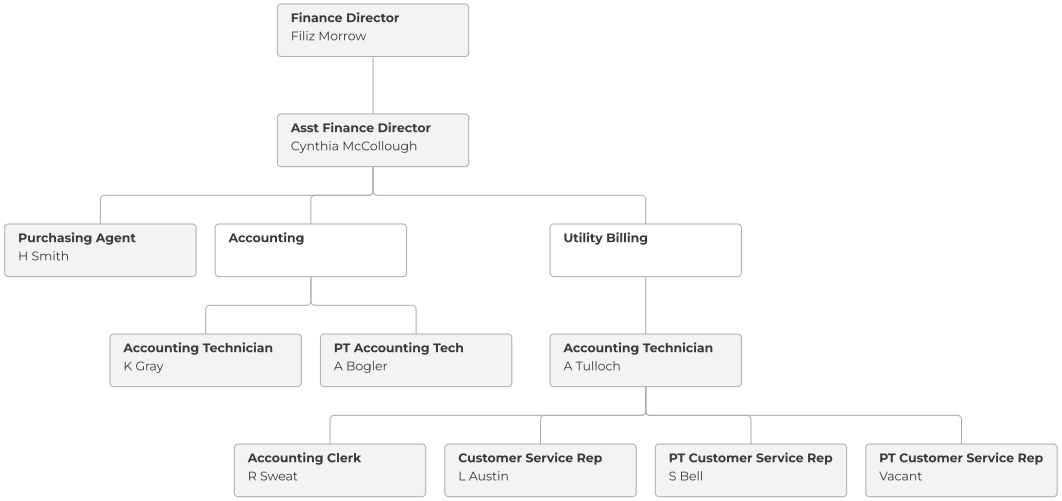
Objective F-2: Maintain full qualified staff in all locations while maintaining a low turnover rate.

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
F-1	Total Dollars Processed Through Centralized Collections (in millions)	$17,250	$20,473	$24,776
F-1	Volume of In-House Transactions Handled	41,283	38,676	37,379
F-1	Volume of Automatic Transactions Handled (draft & web payments)	63,935	67,321	69,418
F-1	% of In-House Transactions Processed	39.2%	36.4%	35%
F-1	% of Automatic Transactions Processed	60.8%	63.6%	65%
F-1	# of Transactions per Employee	13,761:3	15,470:2.5	14,952:2.5
F-1	Accounts Payable Checks Issued	3,856	3,553	3,705
F-1	% of Accounts Payable Checks Issued $10,000 or Above	8%	10%	12%
F-1	# of Sealed Bids	32	36	35
F-2	Ratio of FTES to Payroll Clerk	179:1	183.15:1	194.15:1
F-2	% of Employees on Direct Deposit	89%	91%	95%
F-1	Years Received GFOA Budget Award	23	24	25

Organization Chart

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



Municipal Court Department

Kathi Greene
Clerk of Court

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

Established in 2000

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 court sessions every month. The first Monday of each month is the trial calendar and the first and second Wednesdays of each month are 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 9:00 a.m. for each court 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 the criminal and/or driving histories of 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 the 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/ fine payments. The court maintains report records for each fund.

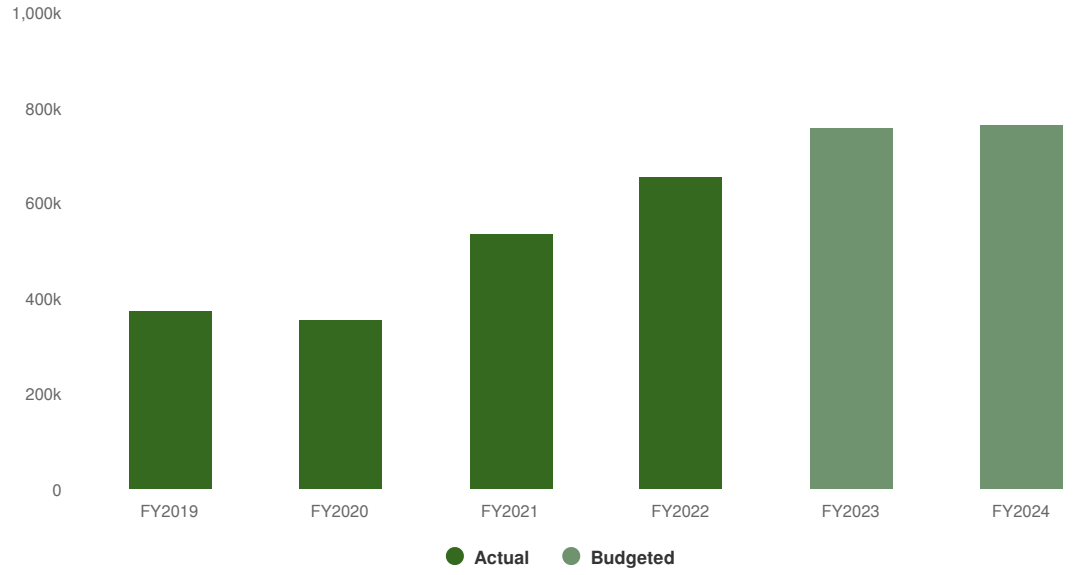
Capital Outlay Overview
This department has $9,000 in capital outlay requests for a new air conditioning unit.

Budget Summary
This department had an overall increase of 1.07% or $8,105 for increases in salaries, health clinic, health and liability insurance, in addition to computer upgrades. Merit raises up to 3% are included, as well as a 5% cost of living adjustment in the budget.

Expenditures Summary

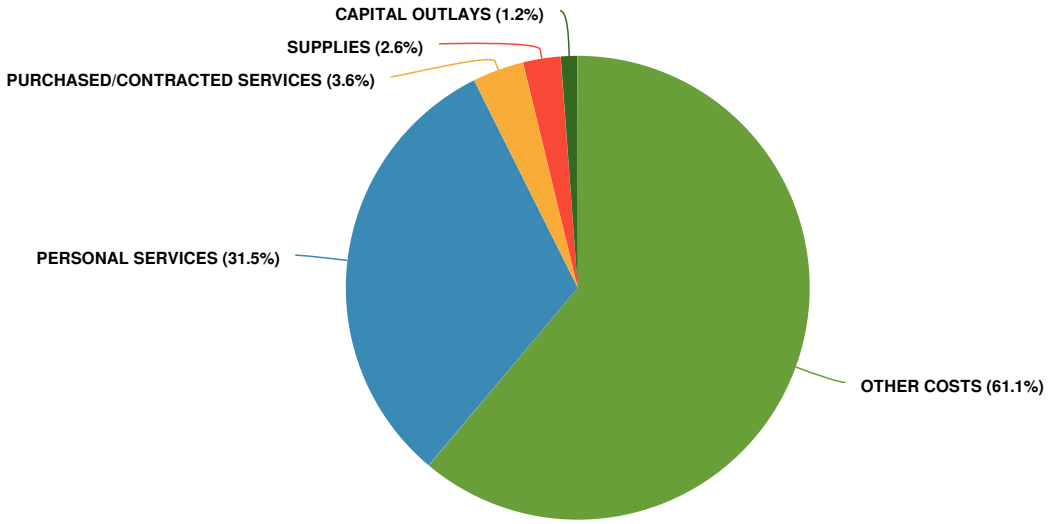
$765,572 $8,105
(1.07% vs. prior year)

Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$132,936	$159,362	$206,344	$234,067	$241,472	3.2%
PURCHASED/CONTRACTED SERVICES	$10,878	$13,561	$12,698	$23,800	$27,300	14.7%
SUPPLIES	$10,330	$6,084	$5,802	$13,000	$20,000	53.8%
CAPITAL OUTLAYS	$0	$6,795	$0	$7,000	$9,000	28.6%
OTHER COSTS	$200,540	$349,255	$429,273	$479,600	$467,800	-2.5%
Total Expense Objects:	**$354,684**	**$535,057**	**$654,117**	**$757,467**	**$765,572**	**1.1%**

Goals and Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
		**Sustainability**	**Goal 5:** 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.

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

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

Department Goal: Ensure general misdemeanor criminal cases, traffic violations, and other violations of municipal court are filed and properly handled.

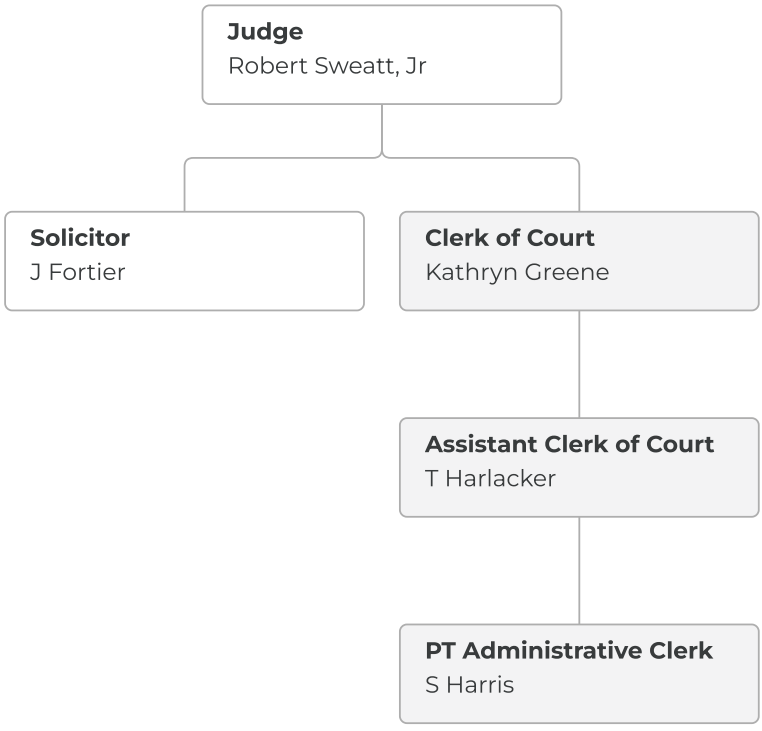
Objective MC-2: Document all consequences that happen within the court.

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

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
MC-1	Citations Processed	8,000	3,355	6,000
MC-1	Bond Forfeitures Processed	5,512	2,288	4,080
MC-1	Failure to Appear Warrants	58	42	48
MC-1	# of Defendants Put on Probation	236	196	220
MC-2	Suspension Notices Issued	1,560	754	1,350
MC-2	% of Processed Citations Adjudicated	91%	84%	88%
MC-2	# of Citations Processed per Employee	4,000:2	1,677.5:2	3,000:2
MC-2	# of Processed Citations Reduced to Warnings	2.45%	3.2%	3.0%
MC-2	# of Suspension Notices Processed per Employee	780:2	377:2	675:2
MC-3	Fines & Court Tech Fees Collected	$1,412,729	$803,637	$1,000,000

Organizational Chart



Police Department



Rick Evans
Chief of Police

Vision Statement

The officers of the Kingsland Police Department strive to provide service of the highest standards to our community through collaboration and by creating an environment where our staff and our community will succeed in making Kingsland a great place to live, work, and play.

Mission Statement

It is the mission of the Kingsland Police Department to be committed to excellence in partnership with the community by upholding the Constitution of the United States, the laws of the state of Georgia and the City of Kingsland. We acknowledge our responsibility to be role models by promoting diversity, building trust, reducing crime, and providing a safe environment to enhance the quality of life for those we serve.
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:

- **Community Engagement -** Trust between law enforcement agencies and the people they protect and serve is essential in a democracy. It is key to the stability of our communities, the integrity of our criminal justice system, and the safe and effective delivery of policing services. Law enforcement agencies should proactively promote public trust by initiating positive non-enforcement activities to engage communities.

- **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.

- **Multi-Jurisdictional Collaborations -** Interagency collaboration in law enforcement is the process of agencies working together toward a common goal. It promotes greater efficiency in service delivery. It improves definitive roles of participating agencies, while increasing the quality and quantity of resources available.

- **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.

- **Empower and Engage Employees -** Support staff by continuing to hire law enforcement professionals who reflect the community they serve and espouse the ethics and oath sworn to protect and serve. Set as a priority a holistic approach to the overall wellness and safety of staff through cutting edge training and development.

Overview

Established 1942

On behalf of the dedicated law enforcement professionals of the Kingsland Police Department, it is a pleasure to present you with our 2023-24 annual budget 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-five (45) sworn officers and three (3) civilian employees. The police department serves an estimated population of 19,075 people and a land area of over 44 square miles (www.census.gov). This rates Kingsland as the 62nd most populous city in the state and the 12th 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 is located adjacent to a military installation that houses Kings Bay 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.

Deputy Chief of Police - Deputy Chief serves as second in command of the Kingsland Police Department. The Deputy Chief assists the Police Chief in planning, budget preparation, collective bargaining, organizing and directing the patrol, investigative, administrative, internal affairs and support service activities of the department; and assumes responsibility for the Department in the Chief's absence.

Operations Captains - Operations Captain is responsible for managing the day-to-day operations of the department's divisions. Assists with the supervision, training, counseling, evaluation, and discipline of agency personnel; reviews cases and advises on investigative methods. Additionally, they have direct oversight of the certification manager and the public relations officer.

Patrol Lieutenants - Provides overall supervision for all officers and employees under his/her command; compliance with the agency's policies, procedures, and regulations; compliance with the agency's personnel management system; productivity and performance of employees; keeping the personnel updated on changes in both the law and operational policies and procedures.

Shift Sergeant Supervisors - Working supervisors that share the workload of their subordinates, in addition to providing direct supervision. Shift Sergeants are accountable for the activities and work performance of employees under his/her immediate command and report to the Patrol Commander Lieutenants

Professional Standards - Currently oversees the development of policy, conducts internal investigations, runs community programs, assists in recruiting and testing of prospective employees, and background investigations.

TAC Officer - Terminal Agency Coordinator (TAC) serves as a liaison between the agency and the State. The TAC assumes the responsibility of ensuring compliance with State and NCIC policies and regulations.

Records Specialist - The records specialist is responsible for providing answers to open records requests, secretarial, and clerical support to the Administrative Section.

DIVISION FUNCTIONS AND STAFFING

Patrol Division - Currently consists of two lieutenants, four sergeants, twenty-five full-time patrol officers, and five part-time patrol officers
Traffic and K-9 Division - Currently consists of one sergeant and two officers
Investigation Division - Currently consists of the lieutenant, four investigators, and one civilian evidence/crime scene tech.
Professional Standards - Currently consists of the lieutenant, procurement agent, records clerk, and the Terminal Agency Coordinator (TAC) for the Georgia Crime Information Center.

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



Capital Outlay Overview

This department has $2,848,412 in the following capital outlay:

Cargo Van-crime scene	$30,000
Interview room-camera/recording system	$10,911
New Police headquarters	$2,500,000
Radio Project	$300,000

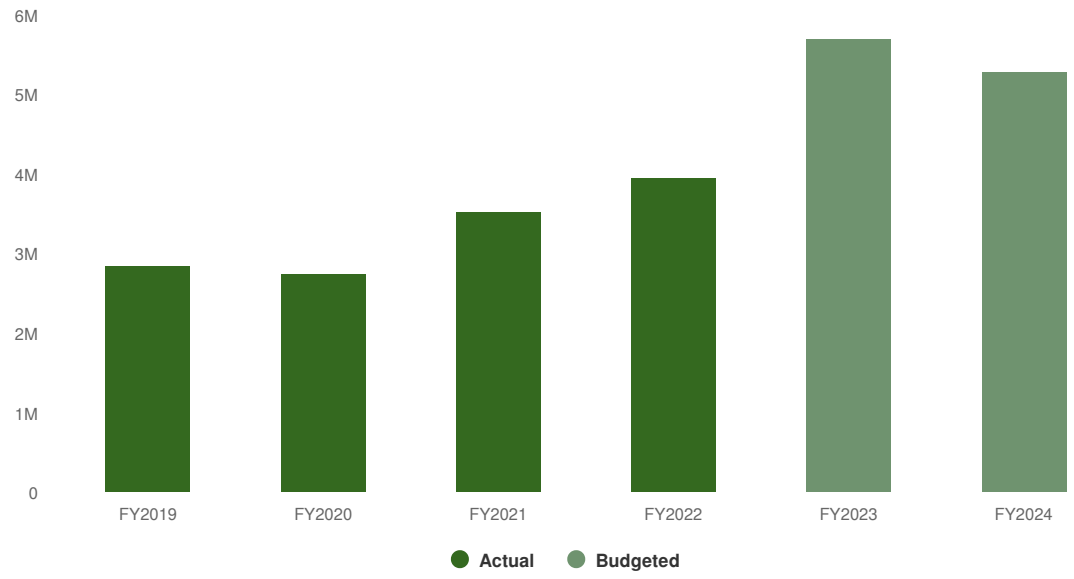
Budget Summary

This department had an overall decrease of 7.35% or $416,236. Increases are in salaries, health clinic, health and liability insurance. Additional increases in training and travel,repairs/maintenance, body-worn cameras, and fleet cameras. Includes new hire request for a patrol captain. Decrease in capital outlay due to new vehicles being purchased at year end. Includes $2.8million transfer to capital projects fund for new police headquarters and radio project. Merit raises up to 3% are included in the budget, as well as a 6.5% cost of living adjustment.

Expenditures Summary

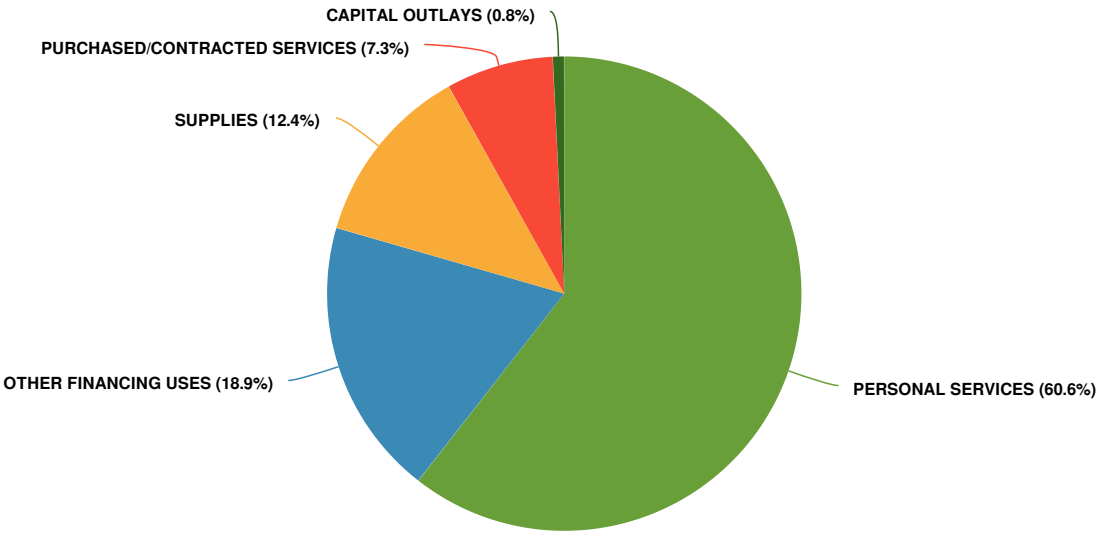
$5,285,909 **-$416,236**
(-7.30% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2022 Budget vs. FY2023 Approved Budget (% Change)	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects							
PERSONAL SERVICES	$1,807,757	$2,421,331	$2,472,281	$2,958,288	$3,201,161	7.7%	8.2%
PURCHASED/CONTRACTED SERVICES	$278,935	$312,735	$329,368	$337,211	$386,837	-1.7%	14.7%
SUPPLIES	$300,811	$371,261	$521,975	$525,625	$657,000	39.1%	25%
CAPITAL OUTLAYS	$214,299	$420,560	$331,004	$381,021	$40,911	-9.1%	-89.3%
OTHER FINANCING USES	$158,553	$1,491	$300,000	$1,500,000	$1,000,000	400%	-33.3%
Total Expense Objects:	**$2,760,355**	**$3,527,378**	**$3,954,628**	**$5,702,145**	**$5,285,909**	**36.6%**	**-7.3%**

Goals and Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
✓		**Sustainability**	**Goal 5:** 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.

Department Goal: 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 from dispatch to arrival time to five minutes or less, annually.

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

Department Goal: Ensure that all assigned personnel use varied tools to solve problems 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.

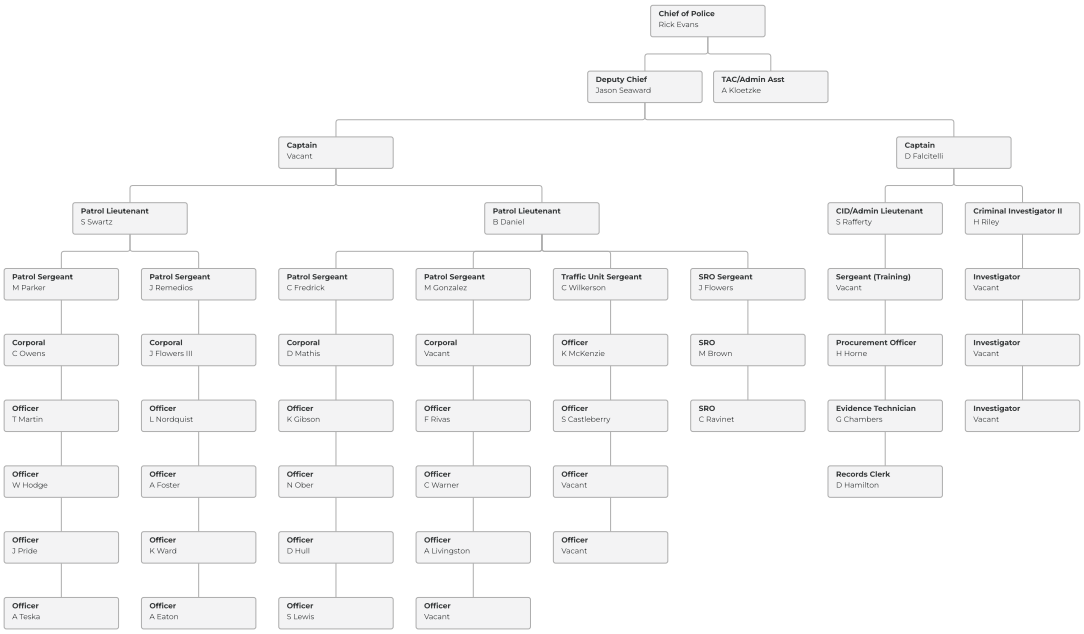
Department Goal: Improve the quality of life in every neighborhood by protecting people and property.

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

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
P-1	# of Calls for Police Service	39,337	37,649	40,000
P-1	Response time (Police) (in Minutes)	4:42	4:46	5:00
P-2	# of Arrests	1,089	988	1,020
P-2	Investigation Solve Ratio	59%	49%	54%
P-2	% of Arrests Made (Aggravated Assault Cases)	33%	41%	45%
P-3	# of DUI Arrests	192	131	210
P-3	# of Alcohol Related Accidents	29	16	35
P-4	# of Cases Investigated	521	310	500
P-4	# of Cases Solved	307	151	275
P-4	# of Aggravated Assaults Investigated	6	32	20
P-4	Avg # of Investigations per Investigative Officer	130.5	103.3	120.9
P-5	# of Work Related Injuries	6	21	15
P-6	# of Citations Issued	7,980	3,360	6,000
P-6	# of City Ordinance Violation Citations Issued	106	92	90
P-6	Avg # of Citations per Patrol Officer	199.5	152.7	206.8

Police Department



Public Works Department



Bill Coleman
Public Works Director

Overview

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-way and the grounds surrounding city buildings. Also, all minor building repairs and maintenance, internal and external, are processed, repaired, and maintained by 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 by 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 by 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 by 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 the 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.

Capital Outlay Overview

This department has the following capital outlay:

Site Improvements(Fencing)	$35,000
2 Pick up trucks (1/2 ton)	$100,000
Road,Sidewalk,and drainage projects (funded by SPLOST)	$2,500,000
Radio Project	$100,962
2 Vehicles for building custodians	$65,000
2 Zero turn mowers	$12,000
Boom Axe/self propelled hydrostatic.	$285,000

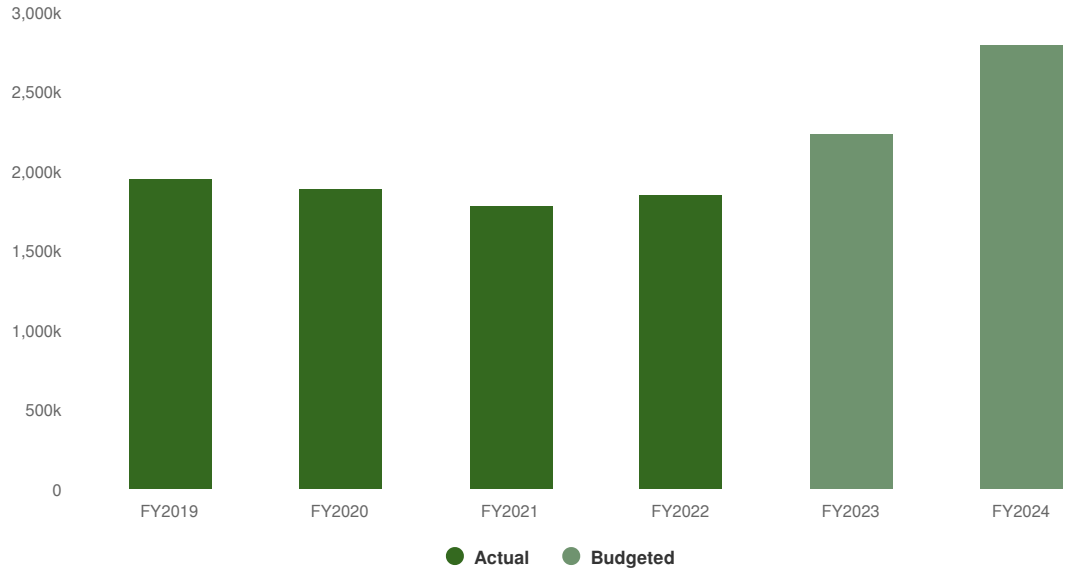
Budget Summary

Overall increase of 24.62% or $551,272. Increases are in salaries, health clinic, health and liability insurance. New position request for 2 crew workers.Capital outlay of $509,000 GF and $2,500,000 SPLOST. Merit raises up to 3% and 5% cost of living adjustments are included in the budget.

Expenditures Summary

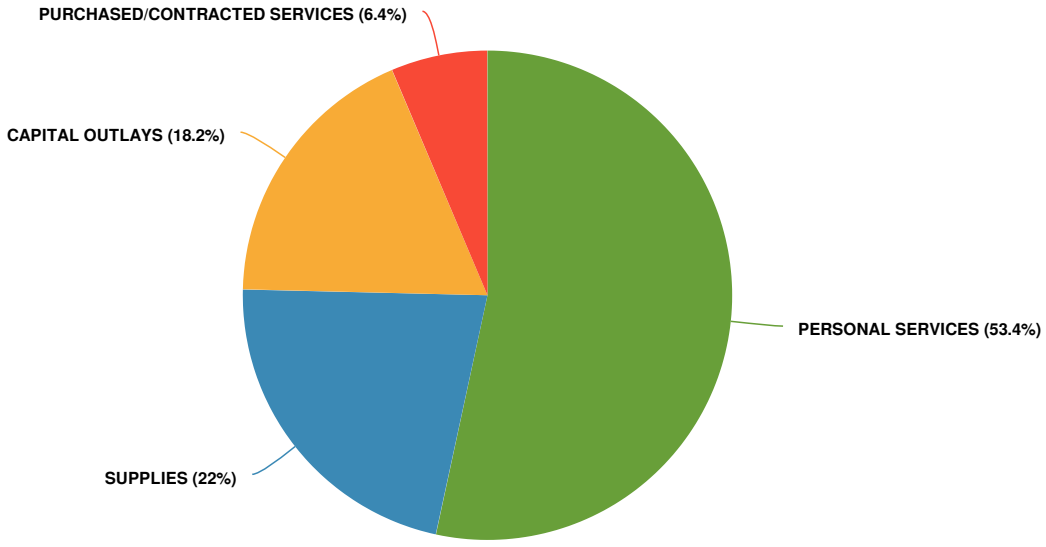
$2,790,164 $551,272
(24.62% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$1,030,221	$1,034,772	$996,158	$1,328,378	$1,489,882	12.2%
PURCHASED/CONTRACTED SERVICES	$107,497	$178,275	$148,118	$198,414	$177,582	-10.5%
SUPPLIES	$523,636	$565,305	$594,383	$567,100	$613,700	8.2%
CAPITAL OUTLAYS	$73,733	$0	$44,677	$145,000	$509,000	251%
OTHER FINANCING USES	$151,786	$0	$68,570	$0	$0	0%
Total Expense Objects:	**$1,886,873**	**$1,778,352**	**$1,851,906**	**$2,238,892**	**$2,790,164**	**24.6%**

Goals and Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
✓		**Sustainability**	**Goal 5:** 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.

Department Goal: 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.

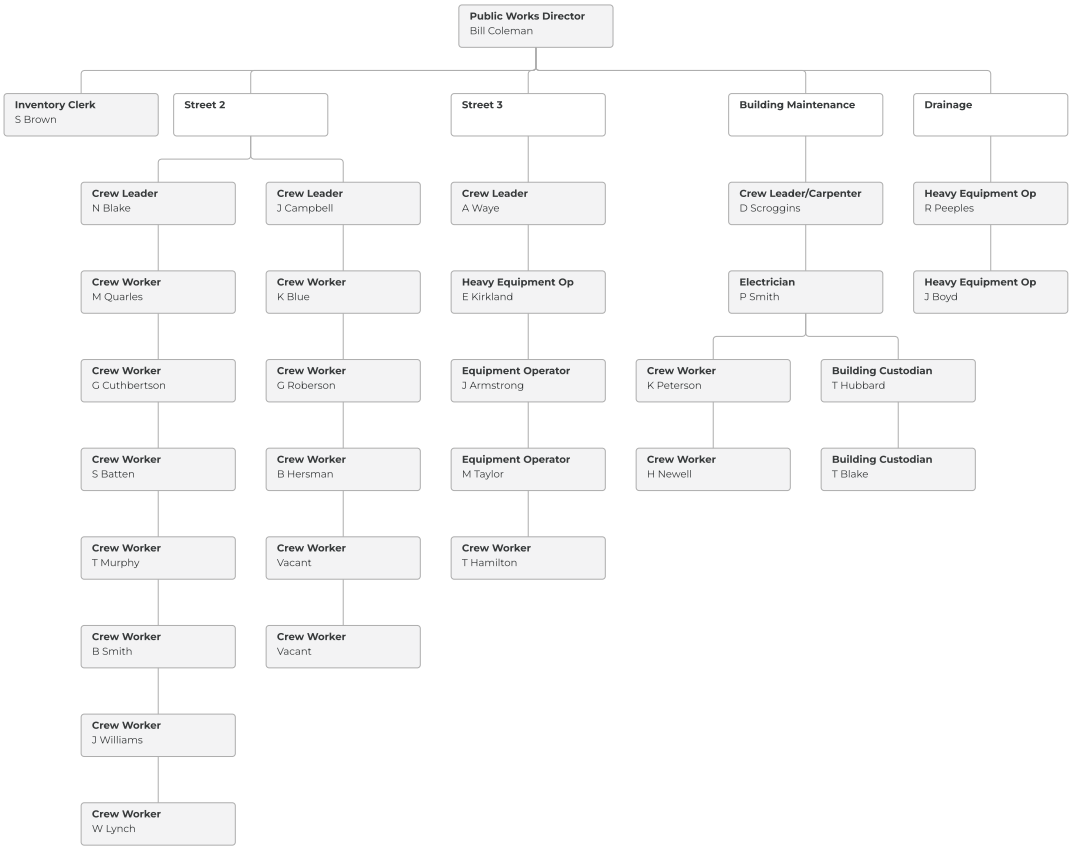
Department Goal: Purchase and maintain necessary equipment and vehicles.

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
PW-1	Public Road Mileage in the City	114.1	114.2	114.2
PW-2	# of Potholes Patched	441	249	345
PW-1	Roadside Cleanup Major Roads- Miles	619	677.49	648
PW-1	Right-of-Way Mowing Miles	619	677.49	650
PW-1	Ditches Cleared- Miles	34.64	33.93	34
PW-1	Miles of Roadside Cleanup per Employee	41.27	56.46	46.29
PW-1	Miles of Right-of -Ways Mowed per Employee	41.27	56.46	46.43
PW-1	Miles of Ditches Cleared per Employee	2.31	2.83	2.43
PW-2	Street Services Cost per Capita	$98	$103	$140

Organizational Chart

The Public Works Director is budgeted 50% from the Public Works Fund and 50% from the Water Operation Fund.



Community Planning & Development

Scott Kimball & James George
Planning & Zoning Director and Building Director

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 customer 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

Established 1985

The Community Planning and Development Department consists of several key divisions of the City as follows: building and construction, planning and zoning, code enforcement, business and alcohol licenses, assigning addresses to city parcels, and geographic information systems (GIS).

The Building Official is responsible for the development of the City in terms of new buildings, residential and commercial with inspections performed by the City building inspectors. Keeping a good working relationship with local developers, survey companies, business owners, real estate agents, the Downtown Development Authority, and the Kingsland constituents is a key factor. This division has implemented numerous inspections to insure compliance with codes.
The Planning and Zoning Director's responsibilities include, but not limited to, planning, processing zoning requests, issuing home occupation permits, issuing alcohol licenses, issuing addresses for the city, updating and tracking GIS mapping, and enforcing and monitoring code violations in conformity to the City ordinances. The Planning Director is also assigned as the City Floodplain Manager.

The Planning and Zoning 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 to the business license is also the responsibility of this director. The building official, building inspector, and code enforcement officer also help facilitate this effort through noting code violations.

The Planning and Zoning 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 Planning and Zoning Director participates on several committees, such as, the Census Complete Count Committee, the Hazard Mitigation Committee, the Emergency Management Team, the County Addressing Committee, and the Comp Plan Steering Committee, along with over seeing the City Floodplain Management responsibilities and requirements through the Community Rating System.

Code enforcement is done by the Code Enforcement Officer. It is expected that condemnations will be completed with structures removed if asbestos and lead abatement contractors can be found. Efforts continue to remove junk vehicles and encourage yard maintenance.

The GIS division is creating datasets which helps many departments. New datasets created or expanded include sewer and water systems, 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 the 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.

Capital Outlay Overview

This department has a $130,000 in capital outlay. This includes $30,000 for online permitting computer software and $100,000 for building remodel due to relocation.

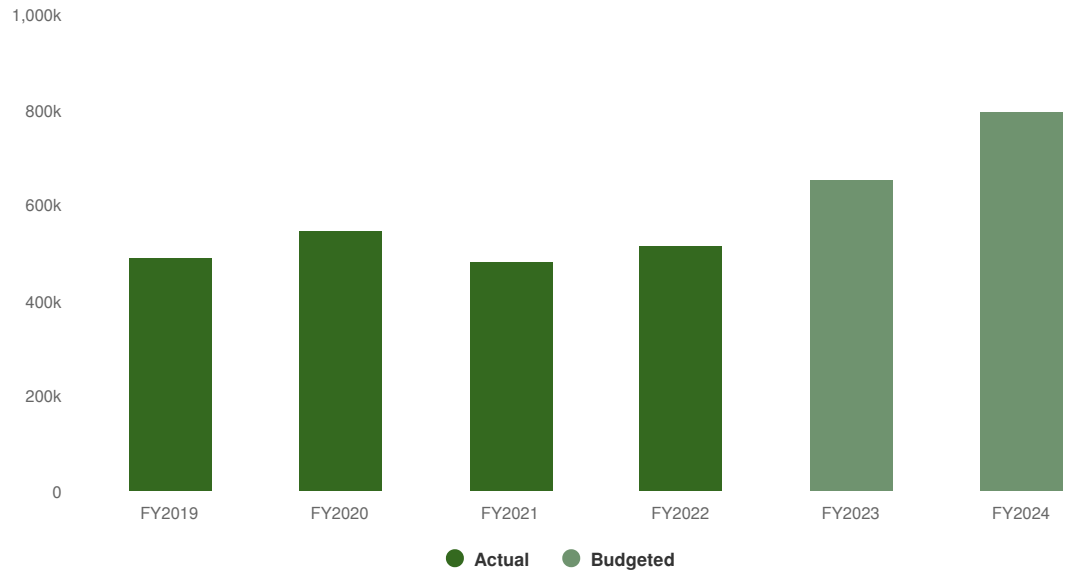
Budget Summary

Overall, this department had an increase of 21.70% or $141,718. Increases are in salaries, health clinic, health and liability insurance. Increases in professional fees and repairs/maintenance. Salary adjustment for certification achievement. Merit raises up to 3% and a 5% cost of living adjustment are included in the budget. Includes a transfer out to capital projects for the building remodel for relocation.

Expenditures Summary

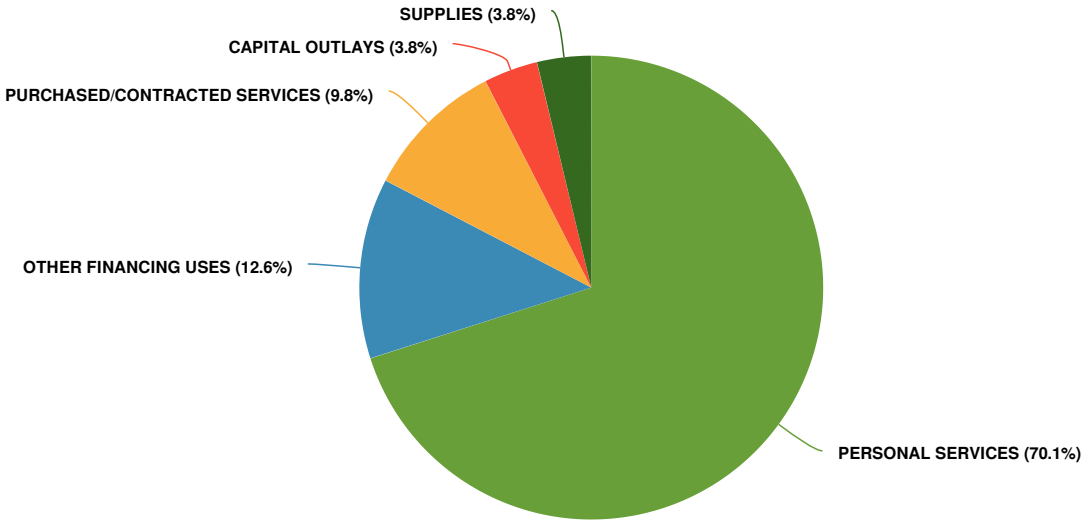
$794,861 **$141,718**
(21.70% vs. prior year)

Housing & Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$436,498	$426,652	$425,464	$500,816	$556,962	11.2%
PURCHASED/CONTRACTED SERVICES	$56,512	$38,111	$50,391	$66,190	$78,049	17.9%
SUPPLIES	$20,356	$17,813	$16,630	$23,240	$29,850	28.4%
CAPITAL OUTLAYS	$32,639	$0	$22,700	$62,897	$30,000	-52.3%
OTHER FINANCING USES	$0	$0	$0	$0	$100,000	N/A
Total Expense Objects:	**$546,005**	**$482,576**	**$515,185**	**$653,143**	**$794,861**	**21.7%**

Goals and Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** To provide the necessary tools whereby municipal employees can excel in providing exceptional customer service to the community through innovative thinking and balanced growth.
		**Fiscal Integrity**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
✓		**Sustainability**	**Goal 5:** 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.

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

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

Department Goal: 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.

Department Goal: Advance and develop our downtown district to further develop a stronger community.

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

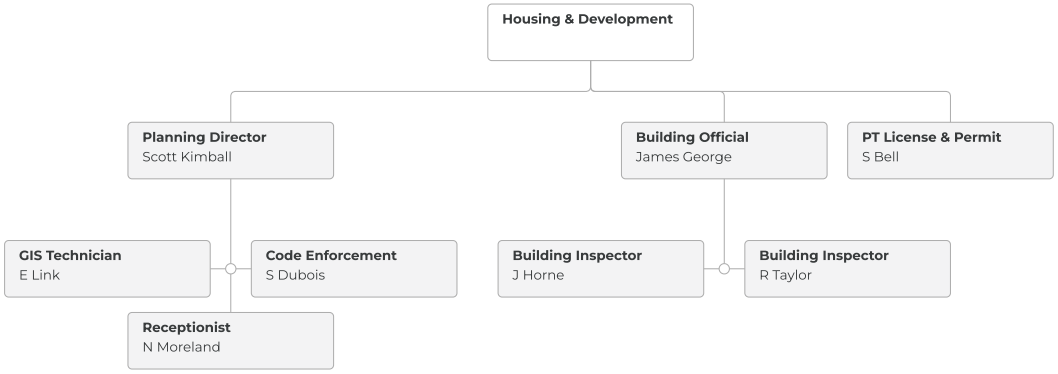
Department Goal: Ensure new developments provide safe environments and access to adequate water/ sewer capacities.

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

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
CP-1	Condemned Houses/Mobile Homes	2	7	5
CP-1	Junk Vehicles Towed	2	2	3
CP-2	Building Permits Issued	332	335	350
CP-2	Other Permits Issued	202	154	160
CP-2	Home Occupation Applications Processed	20	30	35
CP-2	New Business Licenses Issued	182	184	190
CP-2	New Alcohol License Issued	15	8	7
CP-2	Total Dollar Amount of Licenses & Permits	$809,963	$965,972	$685,000
CP-2	Certificates of Occupancy Issued	250	283	300
CP-2	Ratio of Business License Renewed & Issued to # of Business License Administrators	1,529:1	1,543:1	1,560:1
CP-3	Total Building Inspections Performed	4,153	4,286	4,387
CP-3	% of Inspections Performed within 48 Hours	98.4%	98.5%	98.6%
CP-3	Ratio of Building Inspections to # of Inspectors	4,153:3	4,286:3	4,300:3
CP-4	Special Use Permits Issued	1	1	1
CP-5	Variances Approved	4	7	5
CP-5	Preliminary Plats Approved	3	3	3
CP-5	Lots	56	196	120
CP-5	Final Plats Approved	5	2	4
CP-5	Lots	160	54	200
CP-5	Rezoning's Approved	10	6	6
CP-5	Annexations Approved	4	1	3
CP-5	Annexed Acreage	51.15	22.19	20

Organizational Chart



Economic Development/Downtown Development



Amy Raley & Contracted Employees of CV&B
Downtown Manager

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

The mission of Downtown Development is to 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.

Overview

Established 2007

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 of 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 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 staff, the seven-member Downtown Development Authority, and community volunteers.

Capital Outlay Overview

This department has $1,140,000 in capital outlay requests for a Gateway monument sign at Exit 3 and site improvements to The Lawn.

Budget Summary

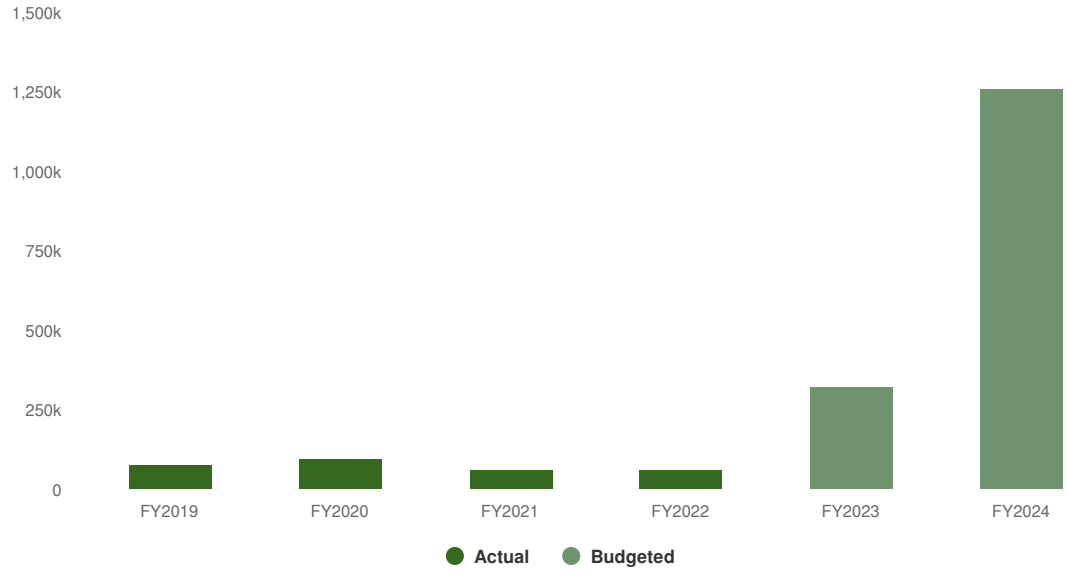
Overall, this department had an increase of 293.43% or $940,155. Increases are in salaries, health clinic, health and liability insurance. Additional increases are in supplies for the depot/ pavilion, mounted Christmas decorations and Christmas event. The biggest portion of the increase is attributed to a transfer to capital projects fund for The Lawn master plan development. Merit raises up to 3% and a 5% cost of living adjustment are included in the budget.

Kingsland
Downtown Development Authority

Expenditures Summary

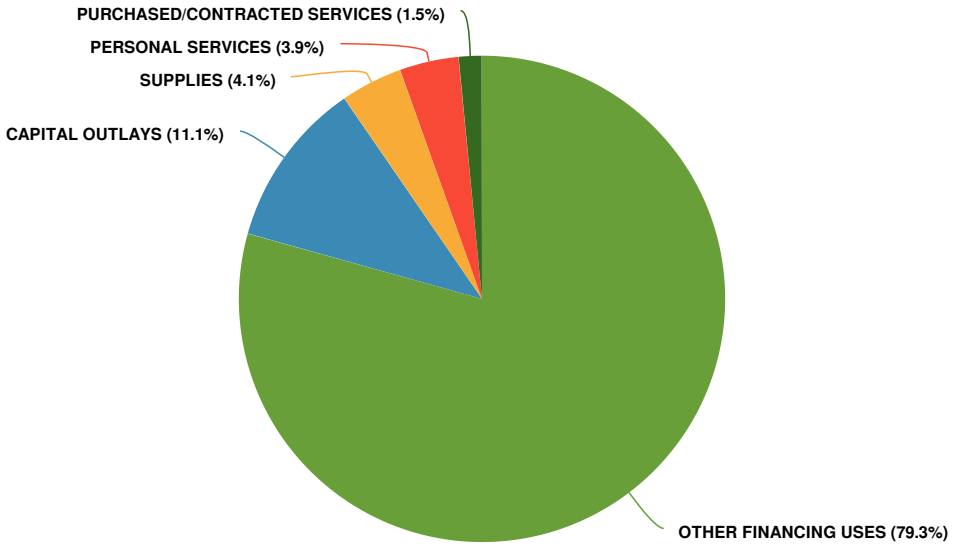
$1,260,561 **$940,155**
(293.43% vs. prior year)

Economic Development/Downtown Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$48,529	$47,537	$39,120	$48,485	$49,466	2%
PURCHASED/CONTRACTED SERVICES	$1,593	$2,225	$2,063	$46,505	$19,345	-58.4%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
SUPPLIES	$45,685	$13,248	$19,363	$32,050	$51,750	61.5%
CAPITAL OUTLAYS	$0	$0	$0	$193,366	$140,000	-27.6%
OTHER FINANCING USES	$0	$0	$0	$0	$1,000,000	N/A
Total Expense Objects:	**$95,807**	**$63,010**	**$60,546**	**$320,406**	**$1,260,561**	**293.4%**

Goals and Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
		**Sustainability**	**Goal 5:** 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.

Department Goal: Ensure that all assigned personnel use varied tools to solve problems and perform efficiently while maintaining upmost safety protocols.

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

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

Department Goal: Actively support downtown business development and promote business retention.

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

Department Goal: Advance and develop our downtown district for further development.

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

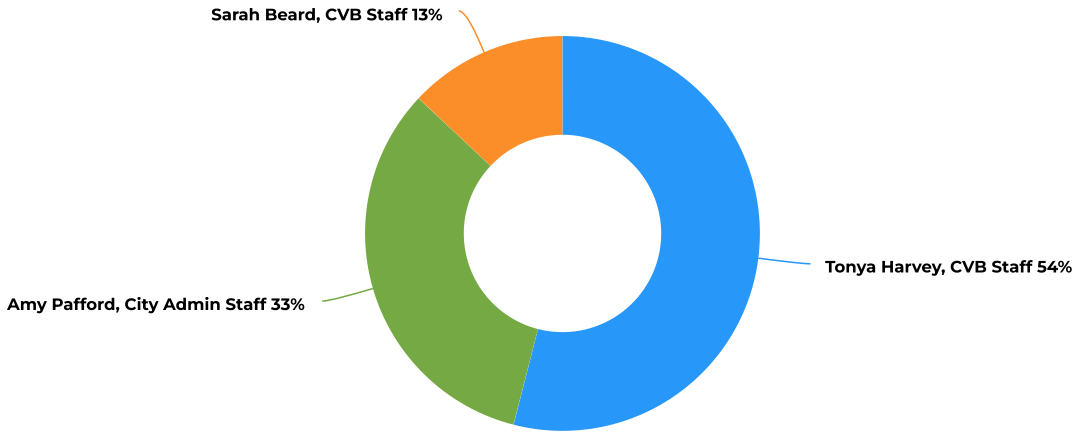
Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
DDA	Training Conferences Attended	0	5	5
DDA	Training Hours Completed	0	32	32
DDA	Newsletter/Press Releases/Public Information Campaigns	-	22	23
DDA	Downtown Development Board/ Committee Meetings Held	14	46	47
DDA	# of Volunteer Hours	3,500	1,073	1,105
DDA	Value of Volunteer Hours	$90,195.00	$34,121.40	$35,139.00
DDA	New Businesses/Expansions in Downtown District	9	18	19
DDA	Jobs Created in Downtown District	28	33	34
DDA	# of Real Estate, Housing & New Construction Added in Downtown District	8	1	1
DDA	Value of Real Estate, Housing & New Construction Sold in Downtown District	$683,000	$90,000	$90,000
DDA	Rehab & Public Improvement Projects in Downtown District	0	0	0
DDA	Value of Rehab & Public Improvement Projects in Downtown District	-	-	-
DDA	Website Performance (Users/Pageviews)	-	1,269,599 / 16,034	1,269,599 / 16,034
DDA	# of Downtown Events/Promotion Activities	10	26	27
DDA	Event Attendance	49,200	61,000	62,830
DDA	Social Media Posts/Engagement	-	944 / 1,088,578	944 / 1,088,578
DDA	Special Event Permits Processed	-	24	25
DDA	Facility Usage Requests Processed	-	24	25
DDA	Facade Grants Awarded	2	1	2
DDA	Facade Grant $$ Amount Awarded	$2,000	$1,000	$2,000

Organizational Chart

This position is contracted by staff members of the Convention and Visitors Bureau and City administrative staff.

DDA MANAGER POSITION



Fleet Services Department



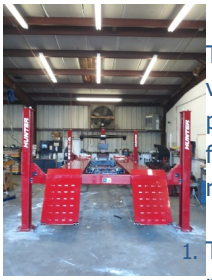
Ronnie Wise
Fleet Services Director

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

Established 1996



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 charging out the related costs 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.

Capital Outlay Overview

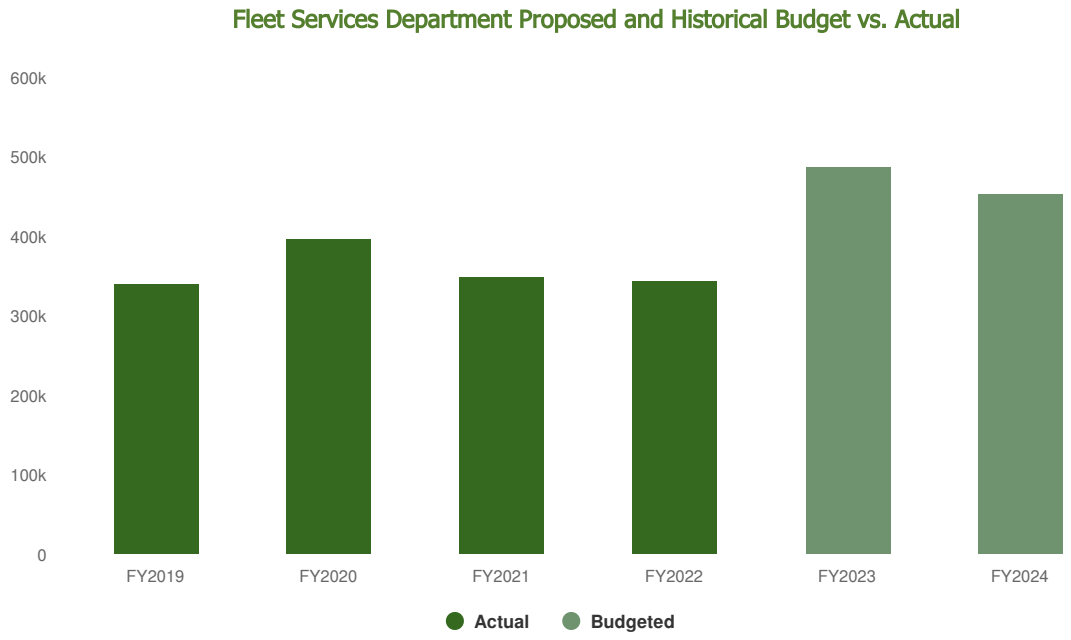
This department has $30,000 in capital outlay to upgrade fuel master software as well as wheel balancer and tire changer.

Budget Summary

Overall, this department had a decrease of 9.90% or $35,497. Increases are in salaries, health clinic, health and liability insurance. Decrease in capital outlay from the previous year. Merit raises up to 3% plus a 5% cost of living adjustment are included in the budget. This department is shared 75% in the general fund and 25% in the water/sewer fund.

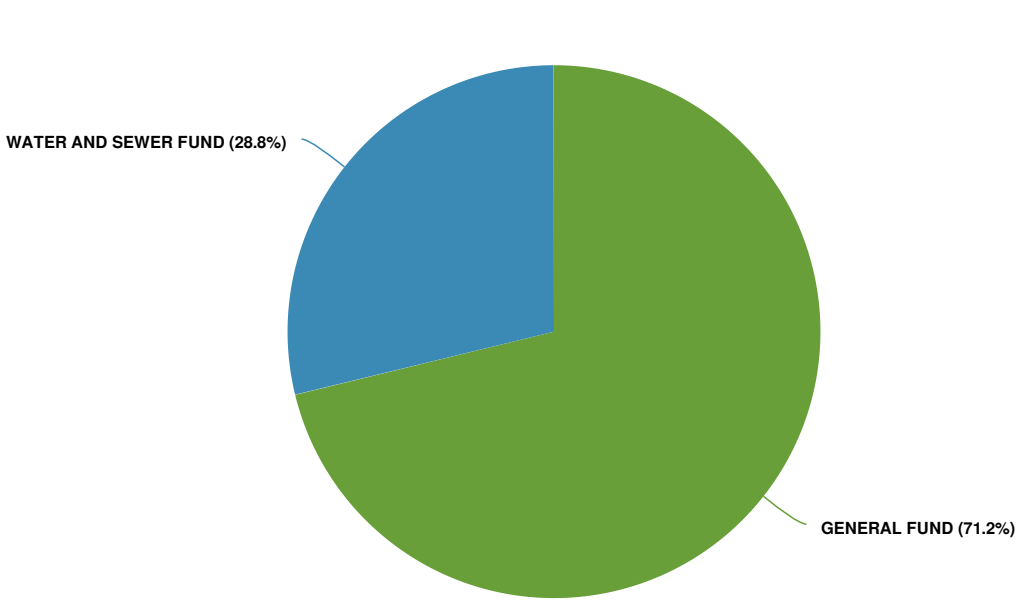
Expenditures Summary

$453,540 -$32,328
(-6.65% vs. prior year)



This department is split 75% general fund and 25% water/sewer fund.

Expenditures by Fund

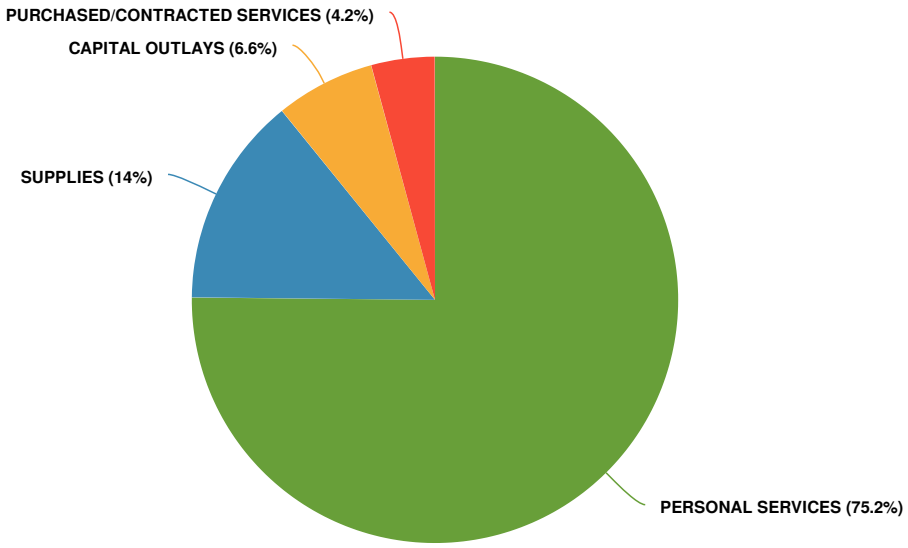


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
GENERAL FUND						
PERSONAL SERVICES	$223,329	$217,906	$220,043	$240,390	$252,501	5%
PURCHASED/CONTRACTED SERVICES	$14,065	$15,303	$7,887	$15,555	$13,347	-14.2%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
SUPPLIES	$24,753	$26,228	$34,323	$32,750	$34,600	5.6%
CAPITAL OUTLAYS	$46,398	$6,350	$0	$69,750	$22,500	-67.7%
Total GENERAL FUND:	**$308,545**	**$265,787**	**$262,253**	**$358,445**	**$322,948**	**-9.9%**
WATER AND SEWER FUND						
PERSONAL SERVICES	$71,152	$68,230	$64,927	$84,196	$88,410	5%
PURCHASED/CONTRACTED SERVICES	$4,720	$5,101	$2,351	$6,777	$5,782	-14.7%
SUPPLIES	$7,864	$6,276	$9,940	$13,200	$28,900	118.9%
CAPITAL OUTLAYS	$0	$0	$0	$23,250	$7,500	-67.7%
OTHER FINANCING USES	$3,484	$3,976	$3,938	$0	$0	0%
Total WATER AND SEWER FUND:	**$87,220**	**$83,583**	**$81,156**	**$127,423**	**$130,592**	**2.5%**
Total:	**$395,765**	**$349,370**	**$343,409**	**$485,868**	**$453,540**	**-6.7%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$294,481	$286,136	$284,970	$324,586	$340,911	5%
PURCHASED/CONTRACTED SERVICES	$18,785	$20,404	$10,238	$22,332	$19,129	-14.3%
SUPPLIES	$32,617	$32,504	$44,263	$45,950	$63,500	38.2%
CAPITAL OUTLAYS	$46,398	$6,350	$0	$93,000	$30,000	-67.7%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
OTHER FINANCING USES	$3,484	$3,976	$3,938	$0	$0	0%
Total Expense Objects:	**$395,765**	**$349,370**	**$343,409**	**$485,868**	**$453,540**	**-6.7%**

Goals and Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
		**Sustainability**	**Goal 5:** 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.

Department Goal: Purchase and maintain necessary equipment and vehicles.

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

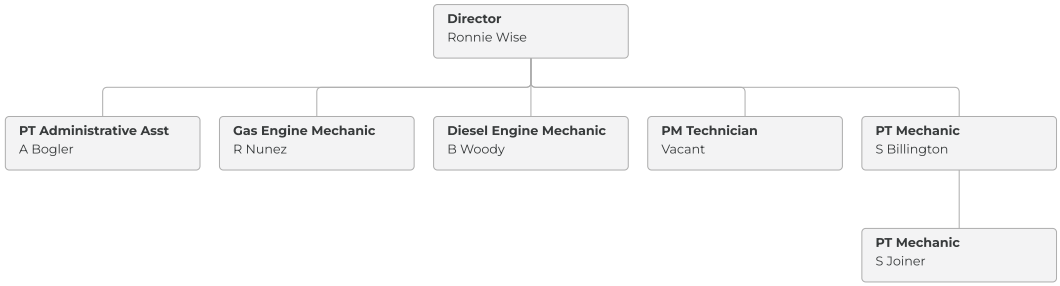
Objective FS-2: Document any and all maintenance replacement, repairs, and the age of the vehicles.

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
FS-1	Full Service Preventive Maintenance Performed	181	241	250
FS-1	Preventative Maintenance Performed on Schedule	17	235	240
FS-1	% of Preventive Maintenance Performed on Schedule	95%	95%	95%
FS-1	Avg Time to Perform Maintenance on a Car (Minutes)	60	45	45
FS-2	Vehicle Tires Replaced	293	288	275
FS-2	Alignments Performed	41	68	70
FS-2	Avg Age of Police Vehicles (Years)	5	4.3	5.5
FS-2	Avg Age of Fire Vehicles (Years)	16	14	15
FS-2	Cost of a Passenger Car Oil Change	$35	$35	$40
FS-2	Cost of Heavy Equipment Oil Change	$115	$310	$340

Organizational Chart

All positions in the Fleet Department are budgeted 75% in the General Fund and 25% in the Water Fund.



Convention & Visitors Bureau



Tonya Harvey
Director

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

Established 1991

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 in 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

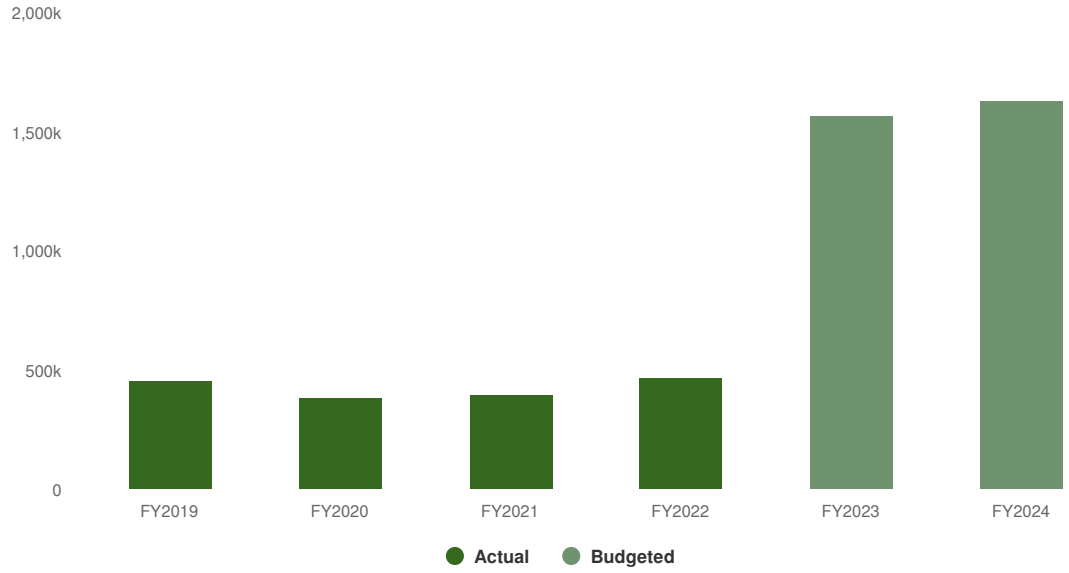
The CVB Department focuses on the strengths and competitive advantages of Kingsland and the Camden County community in order to promote a positive community brand. The Department develops the community's brand recognition through the use of effective advertising, marketing communications and tourism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



Expenditures Summary

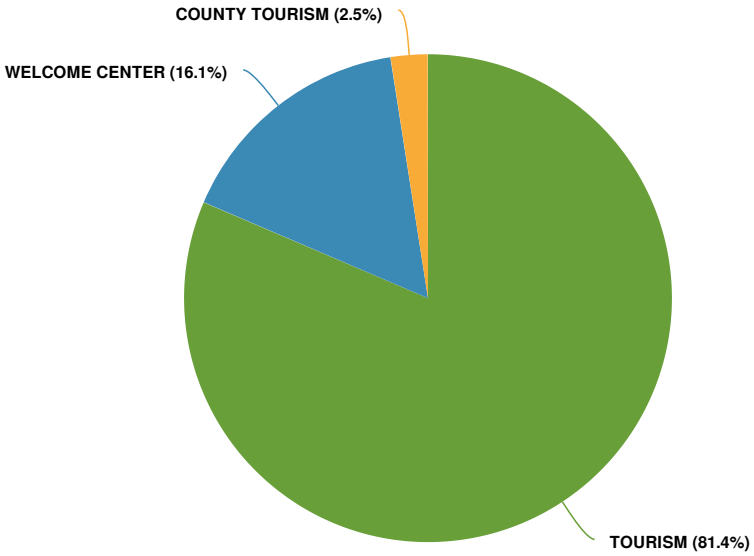
$1,627,147 $63,674 (4.07% vs. prior year)

Convention & Visitors Bureau Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted Expenditures by Function

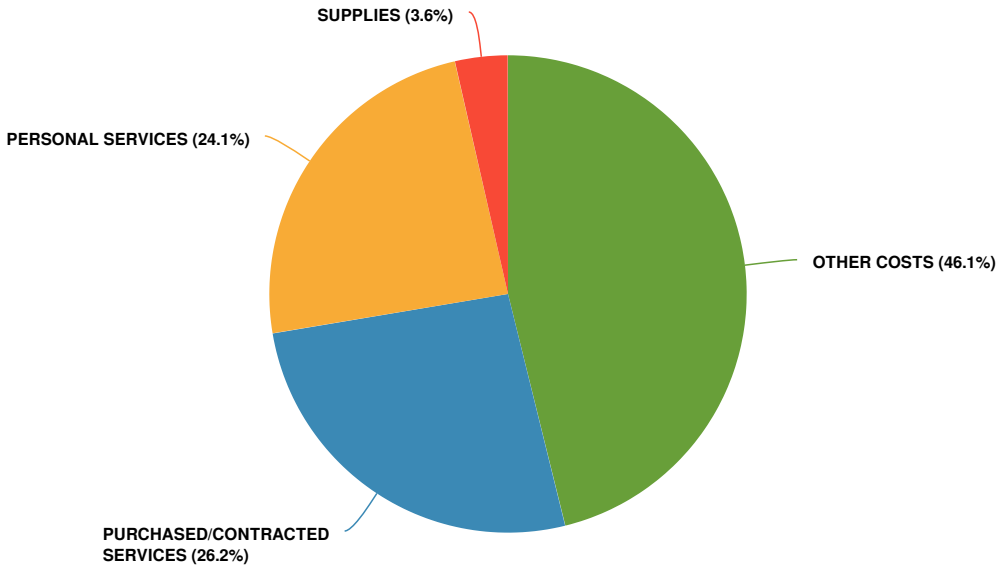


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expenditures						
TOURISM						
PERSONAL SERVICES	$169,071	$181,455	$190,148	$234,620	$250,134	6.6%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
PURCHASED/CONTRACTED SERVICES	$43,279	$59,654	$93,501	$411,530	$307,500	-25.3%
SUPPLIES	$3,107	$7,363	$12,109	$15,500	$16,500	6.5%
CAPITAL OUTLAYS	$30,613	$0	$0	$0	$0	0%
OTHER COSTS	$0	$0	$0	$603,451	$750,912	24.4%
Total TOURISM:	**$246,070**	**$248,472**	**$295,758**	**$1,265,101**	**$1,325,046**	**4.7%**
WELCOME CENTER						
PERSONAL SERVICES	$99,409	$94,985	$112,821	$143,604	$141,523	-1.4%
PURCHASED/CONTRACTED SERVICES	$17,020	$17,086	$21,767	$77,142	$79,078	2.5%
SUPPLIES	$10,116	$13,783	$16,526	$34,300	$41,500	21%
Total WELCOME CENTER:	**$126,545**	**$125,854**	**$151,114**	**$255,046**	**$262,101**	**2.8%**
COUNTY TOURISM						
PURCHASED/CONTRACTED SERVICES	$9,411	$23,454	$19,334	$43,326	$40,000	-7.7%
Total COUNTY TOURISM:	**$9,411**	**$23,454**	**$19,334**	**$43,326**	**$40,000**	**-7.7%**
Total Expenditures:	**$382,026**	**$397,780**	**$466,206**	**$1,563,473**	**$1,627,147**	**4.1%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$268,480	$276,440	$302,969	$378,224	$391,657	3.6%
PURCHASED/CONTRACTED SERVICES	$69,710	$100,194	$134,602	$531,998	$426,578	-19.8%
SUPPLIES	$13,223	$21,146	$28,635	$49,800	$58,000	16.5%
CAPITAL OUTLAYS	$30,613	$0	$0	$0	$0	0%
OTHER COSTS	$0	$0	$0	$603,451	$750,912	24.4%
Total Expense Objects:	**$382,026**	**$397,780**	**$466,206**	**$1,563,473**	**$1,627,147**	**4.1%**

Goals and Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
		**Sustainability**	**Goal 5:** 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.

Department Goal: Ensuring that we provide adequate accommodation information to every tourist that enters the city.

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

Department Goal: 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.

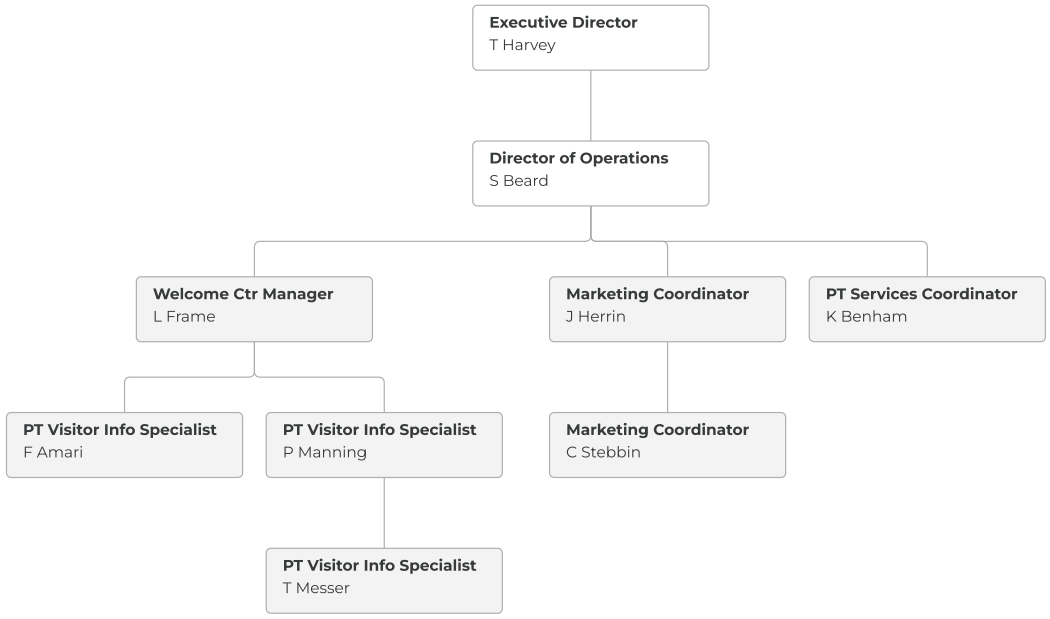
Objective CV-3: Displaying the versatility of the city.

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
CV-1	Average Hotel Occupancy %	69.37%	60.63%	62%
CV-1	Annual Rate of Hotel Occupancy % Change Over Previous Year	25.53%	-4.81%	1.37%
CV-1	Average Hotel Room Rate	$91.84	$93.49	$95.00
CV-1	Average Room Rate % Change Over Previous Year	16.05%	27%	1%
CV-1	Room Demand % Change Over Previous Year	16%	-7%	1%
CV-1	Room Revenue % Change Over Previous Year	38.45%	-7%	1%
CV-2	Print Media Advertisements	129	118	125
CV-2	Digital Marketing	1,402,482	36,260,713,001	38,073,748,651
CV-2	Welcome Center Merchandise Sold $	$5,226	$4,923	$5,660
CV-2	Annual # of Welcome Center Visitors	39,037	24,164	25,400
CV-2	Website Annual Activity (Visits)	116,648	130,819	137,360
CV-2	Visitor Information Requests	23,937	36,692	38,500
CV-3	Dues and Memberships	48	42	45
CV-3	Travel Shows and FAM Tours	11	3	5
CV-3	Group Media Information Response	90	181	190
CV-3	Group Business (Attendee/Overnights)	50/25	340/100	400/1100
CV-3	Industry Conferences & Staff Training	121	134	145
CV-1	Hotel/Motel Tax Collection % Change Over Prior Year	33.43%	-8%	2%

Organizational Chart

Based on hours worked, there are 3 part-time Visitor Info Specialists and 1 part-time Services Coordinator, which is equivalent to 1.5 full-time employees.



Water and Sewer Administration



Filiz Morrow
Finance Director

Overview:
The Administration Department is responsible for general administration functions and other duties, such as; reading meters, billing utility accounts, and generating work orders. There are currently three meter technician positions budgeted in Water Administration. Also, for indirect cost allocation purposes, 20% of the City Manager/Human Resource Director's salary is included in this department's salary line item. The Finance Director oversees this department.

Capital Outlay Overview
This department has $38,000 in capital outlay for a pickup truck for meter technician.

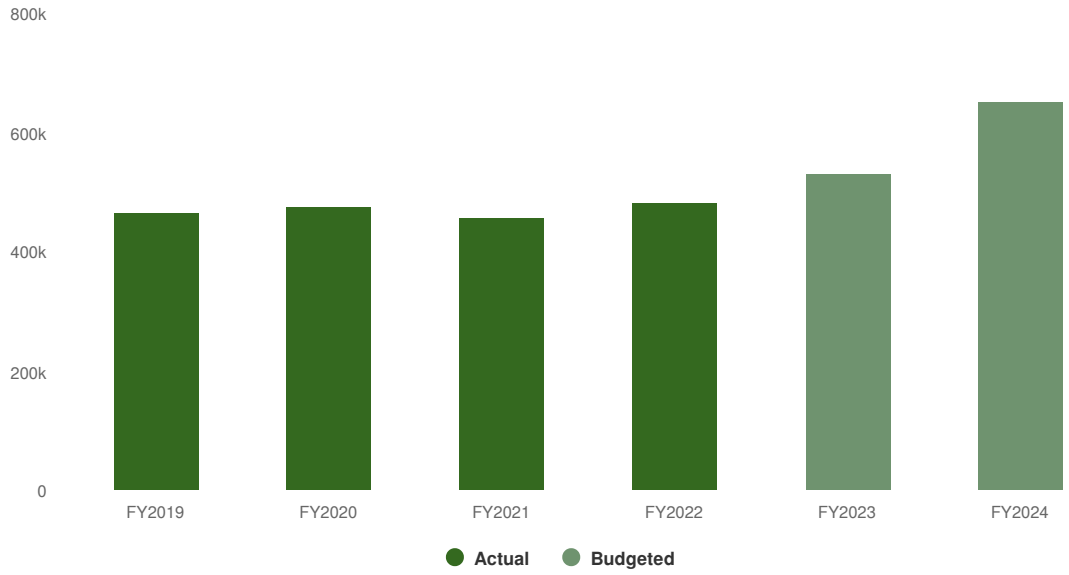
Budget Summary

The administration department includes an increase between both funds of 22.29% or $118,581 for salaries, health clinic, health and liability insurance. Merit increases up to 3% plus a 5% cost of living adjustment is included in the budget.

Expenditures Summary

$650,625 **$118,581**
(22.29% vs. prior year)

Water and Sewer Administration Proposed and Historical Budget vs. Actual



Goals and Objectives

Citywide Goals:

		**Quality Community**	**Goal 1:** 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**	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
✓		**Service Excellence**	**Goal 3:** 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**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
		**Sustainability**	**Goal 5:** 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.

Department Goal: Maintain and track all utility work and funds.

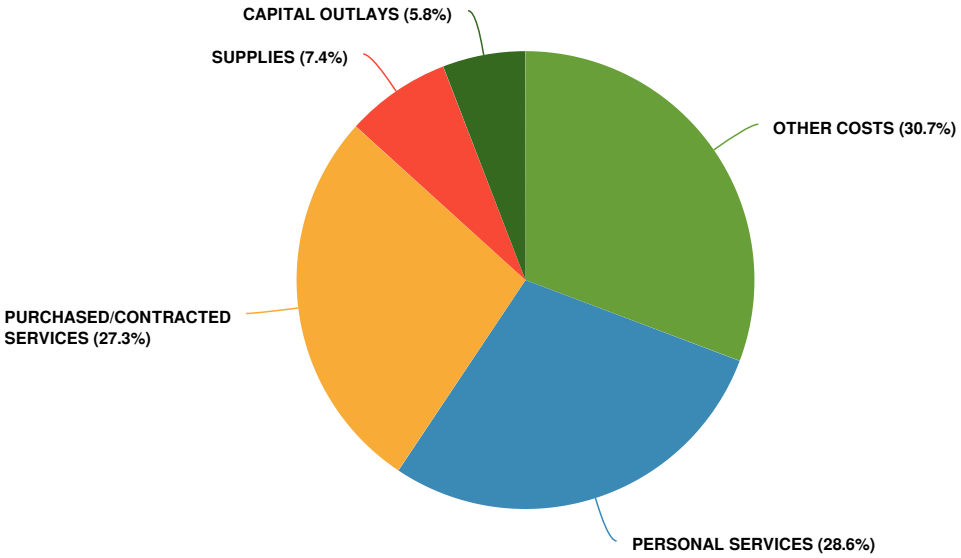
Objective WA-1: Keeping track of all water utility work that is within the city.

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



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



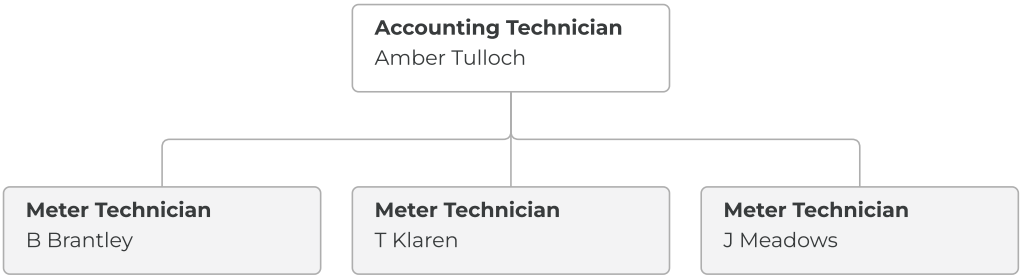
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$120,121	$119,929	$136,127	$170,195	$186,358	9.5%
PURCHASED/CONTRACTED SERVICES	$136,084	$120,805	$122,227	$130,149	$177,892	36.7%
SUPPLIES	$13,233	$11,192	$18,260	$31,700	$48,375	52.6%
CAPITAL OUTLAYS	$0	$0	$0	$0	$38,000	N/A
OTHER COSTS	$200,000	$200,000	$200,000	$200,000	$200,000	0%
OTHER FINANCING USES	$6,122	$6,624	$6,164	$0	$0	0%
Total Expense Objects:	**$475,560**	**$458,550**	**$482,778**	**$532,044**	**$650,625**	**22.3%**

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
WA-2	Utility Bills Generated	103,497	106,876	110,200
WA-2	Utility Bills Mailed in September	8,734	9,080	9,420
WA-2	% of Growth over Average # of Bills	5.9%	3.25%	3.1%
WA-1	Monthly Meter Reads per Reader	2,791	3,167	3,467
WA-1	Work Orders Completed	3,936	3,278	3,500
WA-1	Annual # of Utility Rereads	489	511	530
WA-2	Accounts Disconnected because of Non-Payment	2,548	2,524	2,500
WA-1	% of Accounts Restored to Good Standing After Being Disconnected because of Non-Payment	88.5%	84.7%	80.9%

Organizational Chart

The Accounting Technician is budgeted in the Finance Department, 60% General Fund & 40% Water Fund.



Water & Sewer Operations



Ron Knox
Asst. Public Works Director

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

Established 1939

The Operations Department is responsible for repairs, maintenance, and operations. The repair crew deals with the general repairs of all existing systems in 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 a cash basis.

Capital Outlay Overview

The water/sewer fund has $14,061,150 in the following capital outlays:

Operations

Sewerline and manhole rehab,Lift Stations (CDBG-MIT funded)	$904,580
Infrastructure and Site Improvements	$9,300,000
Machinery & Equipment	$120,000
Radio Project	$68,570
Pick up truck (3/4 ton)	$75,000

Water Treatment Plant

Infrastructure and Site Improvements	$590,000
New Plant #3 & Office	$2,000,000
Pumps at WP2	$30,000

Waste Water Treatment Plant

Pick up truck (1/2 ton)	$50,000
Machinery & Equipment	$678,000
Infrastructure and Site Improvements	$235,000
A/C replacement	$10,000

Expense Summary

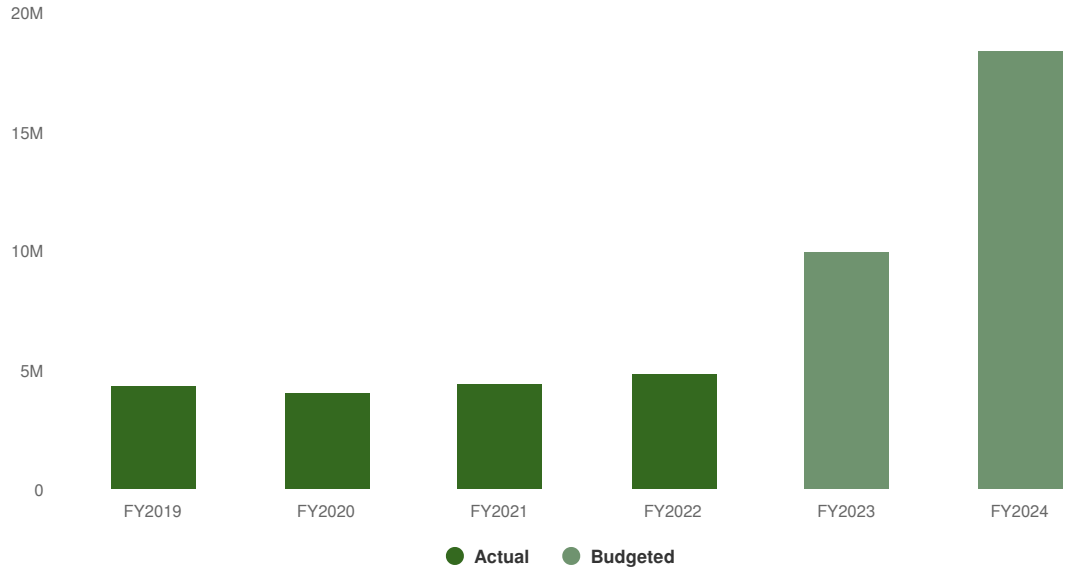
There is an overall $8,646,393 or 78.87% increase in the water and sewer fund. The increase is related to salary, health clinic, health and liability insurance.

The operations department reflects an increase of $8,454,472 or 85.09%. Increases are in salaries, health clinic, health and liability insurance. Additional increases in supplies, capital outlays,and debt service. It is also requested for new positions for 2 utility line technicians. Merit raises are up to 3% plus a 5% cost of living adjustment are included in the budget. Capital outlays are at $13,156,570.

Expenditures Summary

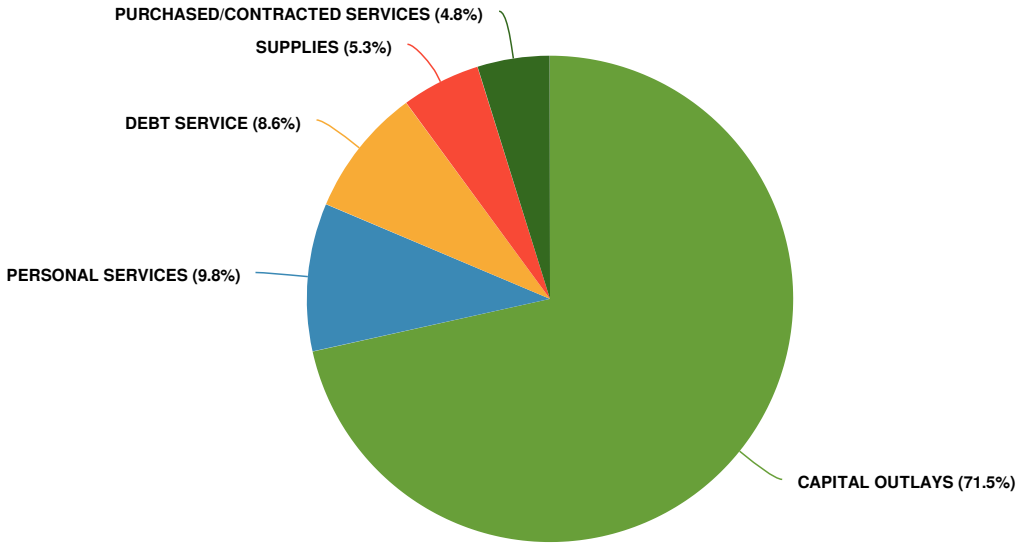
$18,390,202 **$8,454,472**
(85.09% vs. prior year)

Water & Sewer Operations Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$1,087,647	$1,126,600	$1,196,403	$1,595,637	$1,808,983	13.4%
PURCHASED/CONTRACTED SERVICES	$411,348	$584,460	$766,125	$1,004,648	$884,972	-11.9%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
SUPPLIES	$790,833	$817,460	$870,768	$915,500	$965,500	5.5%
CAPITAL OUTLAYS	$0	$0	$0	$4,919,945	$13,156,570	167.4%
DEPRECIATION/AMORTIZATION	$1,641,453	$1,737,557	$1,904,463	$0	$0	0%
OTHER COSTS	$140	$169	$0	$0	$0	0%
DEBT SERVICE	$56,552	$34,431	$8,580	$1,500,000	$1,574,177	4.9%
OTHER FINANCING USES	$53,822	$70,721	$94,813	$0	$0	0%
Total Expense Objects:	**$4,041,795**	**$4,371,398**	**$4,841,152**	**$9,935,730**	**$18,390,202**	**85.1%**

Goals and Objectives

Citywide Goals:

✓		**Quality Community**	**Goal 1:** 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	**Goal 2:** To exemplify quality and ethical political leadership representative of a united community through an open and transparent government.
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		**Fiscal Integrity**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
✓		**Sustainability**	**Goal 5:** 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.

Department Goal: Make sure the city has access to clean drinking water and all waste water is processed properly.

Objective WO-1: Maintaining water quality to required standards.

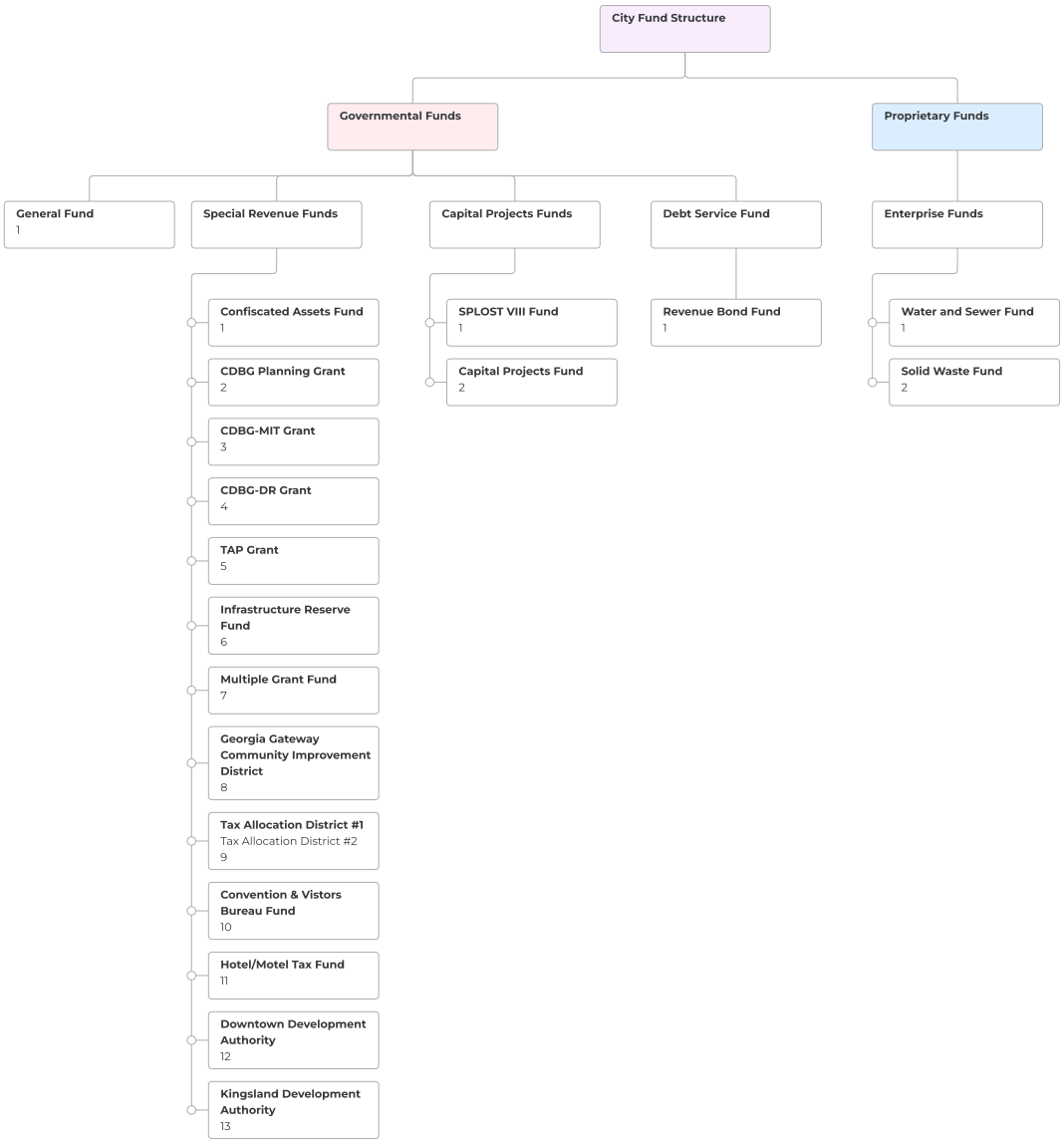
Objective WO-1: Eliminating sewer spillage.

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
WO-1	# of Water Quality Parameter Violations	1	1	0

Organizational Chart

The Director is budgeted 50% in the Water Operation Fund and 50% in the Public Works Fund.



Solid Waste Department



Bill Coleman
Public Works Director

Overview

Established 1969

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

All solid waste containers are inventoried, distributed, and tracked through this department. The solid waste crew delivers trash containers to new customers. They pick up containers as customer accounts are closed due to relocation or because of non-payment. This 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 a weekly door to door refuse collection service for residential and commercial customers. This fund is budgeted on a cash basis.

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

Capital Outlay Overview

This department has $472,860 for capital outlay request of a rear loader garbage truck, limb wagon,and the radio project.

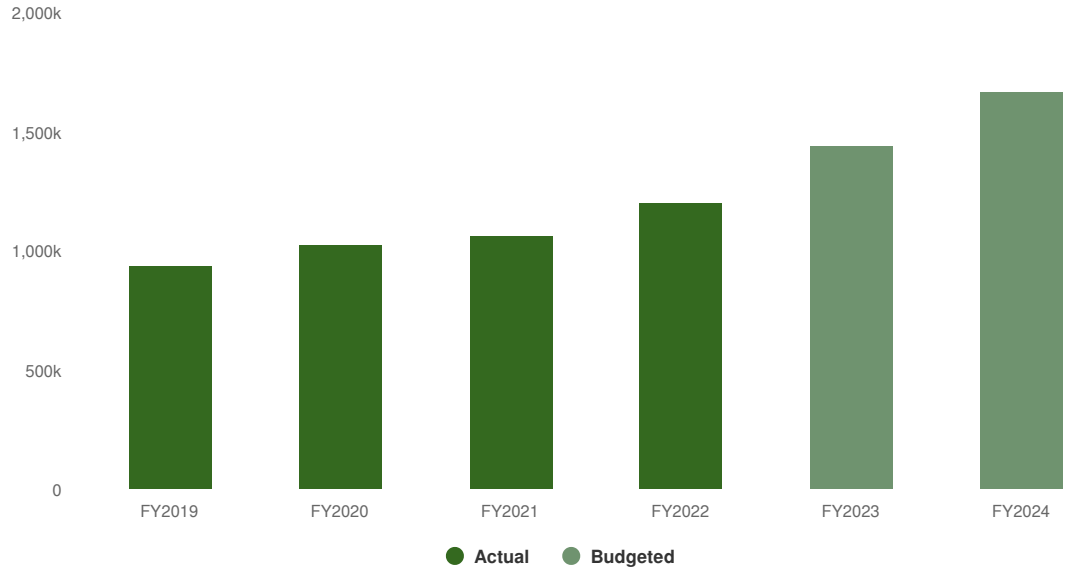
Expense Summary

Overall expenses increased by 15.73% or $226,860. An increase is in salaries, health clinic expenses, and health and liability insurance. Additional increases in labor, landfill fees, repairs/maintenance,fuel,supplies and equipment. It is also requested for new positions for 2 equipment/CDL operators and 2 crew workers. Merit increases up to 3% and a 5% cost of living adjustment is included in the budget.

Expenditures Summary

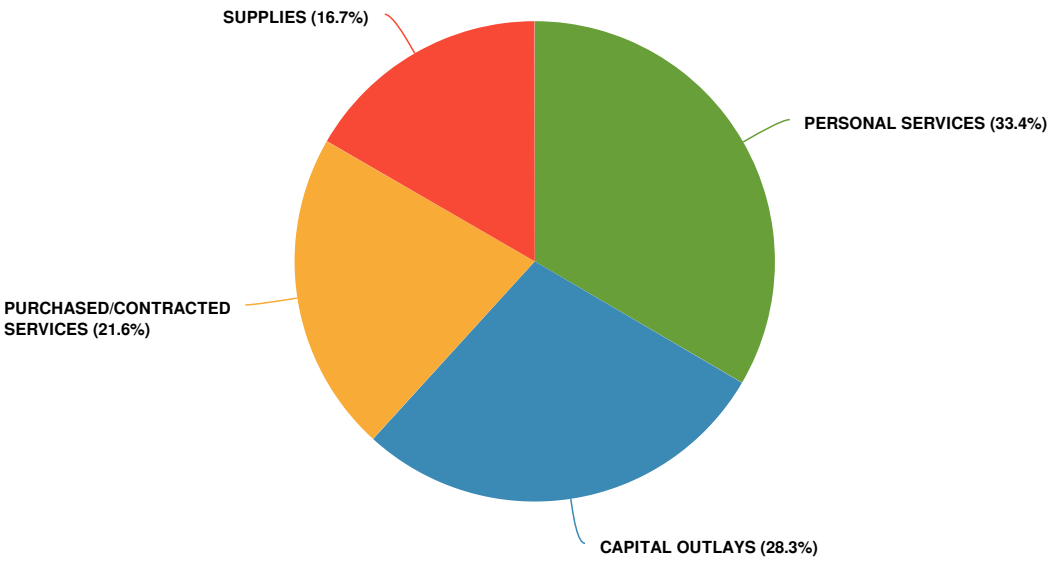
$1,669,512 $226,860
(15.73% vs. prior year)

Solid Waste Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
Expense Objects						
PERSONAL SERVICES	$391,509	$346,912	$363,198	$471,995	$558,325	18.3%
PURCHASED/CONTRACTED SERVICES	$338,198	$304,723	$304,884	$328,297	$360,327	9.8%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Approved Budget (% Change)
SUPPLIES	$143,034	$190,691	$291,062	$245,134	$278,000	13.4%
CAPITAL OUTLAYS	$0	$0	$0	$397,226	$472,860	19%
DEPRECIATION/AMORTIZATION	$131,342	$198,452	$225,780	$0	$0	0%
DEBT SERVICE	$2,352	$1,048	$8	$0	$0	0%
OTHER FINANCING USES	$17,381	$18,703	$19,301	$0	$0	0%
Total Expense Objects:	**$1,023,816**	**$1,060,529**	**$1,204,233**	**$1,442,652**	**$1,669,512**	**15.7%**

Goals and Objectives

Citywide Goals:

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		**Fiscal Integrity**	**Goal 4:** To promote governmental fiscal responsibility, openness, and transparency in our operations to ensure we are accountable for our actions.
✓		**Sustainability**	**Goal 5:** 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.

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

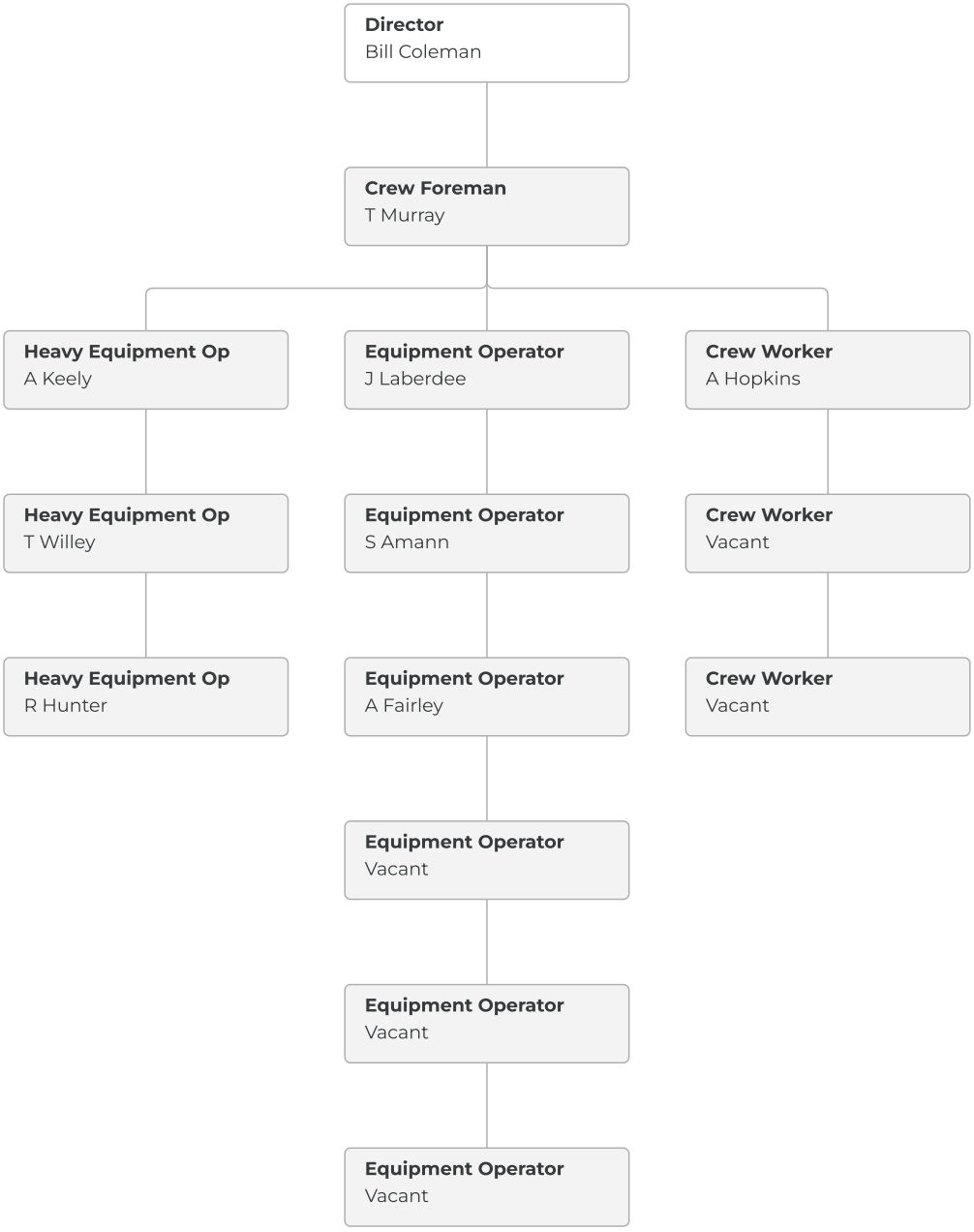
Objective SW-1: All garbage is processed in regards to state safety standards

Performance Measures

Objective	Measure	Actual FY 21/22	Actual FY 22/23	Projected FY 23/24
SW-1	# of Solid Waste Customer in September	6,707	6,902	7,102
SW-1	White Goods Picked Up (Tons)	1,154.94	1,019.13	1,085
SW-1	Regular Garbage Processed (Tons)	7,186.32	7,218.75	7,200
SW-1	Lumber/Industrial Processed (Tons)	176.67	43.03	110
SW-1	Residential Yard Processed (Tons)	1,276	1,352.81	1,315
SW-1	Illegal Dumping Complaints Received	13	19	15
SW-1	% of New Accounts to Existing Customers	2.4%	2.9%	2.9%
SW-1	# of New Solid Waste Accounts Processed	1,425	1,119	1,285
SW-1	Refuse Collection Costs Per Capita	$63.76	$68.95	$83.91
SW-1	Regular Garbage Processed Per Capita (Ton)	0.38	0.36	0.36

Organizational Chart

The Director is budgeted 50% from the Public Works Fund and 50% from the Water Operation Fund.



CITY DEBT STRUCTURE SUMMARY

City Debt Structure Summary

Set forth below is information concerning the debt of the City estimated as of October 1, 2023.

	Remaining over the life of the debt	
	Principal	Interest
Welcome Center Revenue Bond	$1,409,754	$111,295
Series 2023 Water/Sewer Revenue Bond	$20,000,000	$11,452,126
Total Outstanding	**$21,409,754**	**$11,563,421**

Welcome Center Bond

The State statute that the City falls under governing collection 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% and reset again in 2022 to 55.76% of prime. The payments are paid solely from hotel/motel taxes and the current principal balance is $1,563,415. The bond is not general obligation debt, 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.

Water/Sewer Revenue Bond

In July 2023, the City issued water and sewer revenue bonds for a term of 20 years at 3.519%. The bonds sold at a premium at $21,414,958.50. The City will use the bond proceeds for water and sewer projects to include the following: May Creek sewer improvements, water line extension and pump station to serve Exit 1, water and sewer lines to serve Camden Woods Parkway, new water treatment plant, West side booster pump, and a belt press.

The City has never defaulted on its debt.

Legal Debt Margin

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 2023 assessed value, the City could incur (upon necessary voter approval) approximately $82,041,077 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 $ 820,410,773
For tax year 2023 *(Bond Purposes)* *x .10*

Debt Limit *(10% of Assessed Value)* $ 82,041,077

Amount of Debt Applicable to Debt Limit $ 0

Legal Debt Margin $ 82,041,077

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 be at a slightly higher pace than expenditures.

CAPITAL IMPROVEMENTS

Capital Improvements 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 $2,495,811; grant funds $904,580; water/sewer fund $13,224,470; solid waste fund $472,860; capital projects $4,240,962; and SPLOST funded projects are $3,300,000. Total city wide capital assets equate to $11,880,225. This section is provided to give the reader an overview of the current year's 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 costs 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 detailed descriptions follow the summary listing. Depreciation and replacement costs are not considered when determining the effect on future budgets.

FY 2023-2024 Capital Outlays

Dept	Account	Name	Description/Purpose	New or Used	Qty.	Unit Cost/Rate	Total
Administration							
100-45	1500-542500	Equipment	Council Chambers-sound system upgrade	Replace	1	$ 20,000	**$ 20,000**
100-45	1500-541300	Building Improv.	City Hall -windows, carpet	Replace	1	$ 20,000	**$ 20,000**
100-45	1540-542400	Computer Software	Human Resource Software	Replace	1	$ 40,000	**$ 40,000**
100-45 Total			**Administration Department Total**				**$ 80,000**
Information Technology							
100/505-46	1535-542500	Equipment	HP or Cisco switches/routers	New	1	$ 21,000	**$ 21,000**
100/505-46 Total			**IT Department Total**				**$ 21,000**
Finance							
100-48	1510-541300	Building Improv.	MSB-roof replacement	Replace	1	$ 35,000	**$ 35,000**
350-00	1510-541300	Building Improv.	North Center-remodel for Finance dept	Relocate	1	$ 100,000	**$ 100,000**
100-48 Total			**Finance Department Total**				**$ 135,000**
Court							
100-49	2100-542300	Furniture/Fixtures	AC unit	Replace	1	$ 9,000	**$ 9,000**
100-49 Total			**Court Department Total**				**$ 9,000**
Police							
100-50	3210-542200	Vehicles	Cargo Van - crime scene	New	1	$ 30,000	**$ 30,000**
100-50	3210-542500	Equipment	Interview room - camera/recording system	New	1	$ 10,911	**$ 10,911**
350-00	3210-541300	Buidlings	New Police headquarters	New	1	$2,500,000	**$ 2,500,000**
350-00	3210-542600	Mobile Equipment	Radio Project	Upgrade	1	$ 300,000	**$ 300,000**
100-50 Total			**Police Department Total**				**$ 2,840,911**
Fire							
100-55	3510-541200	Site Impr	Signage (outside signage, all stations)	Upgrade	1	$ 10,000	**$ 10,000**
100-55	3510-541300	Buildings	Burn building unit at training grounds	New	1	$ 315,000	**$ 315,000**
100-55	3510-542300	Furniture/Fixtures	Furniture & fixtures - firehouse 4	New	1	$ 10,000	**$ 10,000**
100-55	3510-542500	Equipment	Riding mower	New	1	$ 8,000	**$ 8,000**
100-55	3510-542500	Equipment	Exercise equipment at Firehouse 4	New	1	$ 10,000	**$ 10,000**
100-55	3510-542500	Equipment	Inflatable fire prevention house	New	1	$ 10,800	**$ 10,800**
100-55	3510-542500	Equipment	Tanker truck (3,000gal)	New	1	$ 350,000	**$ 350,000**
100-55	3510-542500	Equipment	Refurbish Brush truck	Upgrade	1	$ 150,000	**$ 150,000**
100-55	3510-542500	Equipment	Fire Engine 5	New	1	$ 775,000	**$ 775,000**
322-43	4200-541300	Building Impr	Remodel Firehouse 4	Upgrade	1	$ 650,000	**$ 650,000**
322-43	4200-541300	Building Impr	Remodel Firehouse 3	Upgrade	1	$ 150,000	**$ 150,000**
350-00	3510-242600	Mobile Equipment	Radio Project	Upgrade	1	$ 140,000	**$ 140,000**
100-55 Total			**Fire Department Total**				**$ 2,578,800**
Public Works							
100-60	4100-541200	Site Impr	Fencing	New	1	$ 35,000	**$ 35,000**
100-60	4100-542200	Vehicles	Pickup truck (1/2 ton)	New	2	$ 50,000	**$ 100,000**
100-60	4100-542200	Vehicles	Vehicles for cleaning staff	New/Used	2	$ 32,500	**$ 65,000**
100-60	4100-542500	Equipment	Zero turn mower	New	2	$ 12,000	**$ 24,000**
100-60	4100-542500	Equipment	Boom Ax/self-propelled hydrostatic	New	1	$ 285,000	**$ 285,000**
322-43	4100-541400	Infrastructure	Sidewalk Projects (Wildcat Dr)	New	1	$ 500,000	**$ 500,000**
322-43	4100-541400	Infrastructure	Road Projects	New	1	$1,500,000	**$ 1,500,000**
322-43	4100-541400	Infrastructure	Drainage Projects	New	1	$ 500,000	**$ 500,000**
350-00	4100-542600	Mobile Equipment	Radio Project	Upgrade	1	$ 100,962	**$ 100,962**
100-60 Total			**Public Works Department Total**				**$ 3,109,962**
Housing & Development							
100-65	72/74-542400	Computer Software	Software Upgrade-online permitting/BL	New	1	$ 30,000	**$ 30,000**

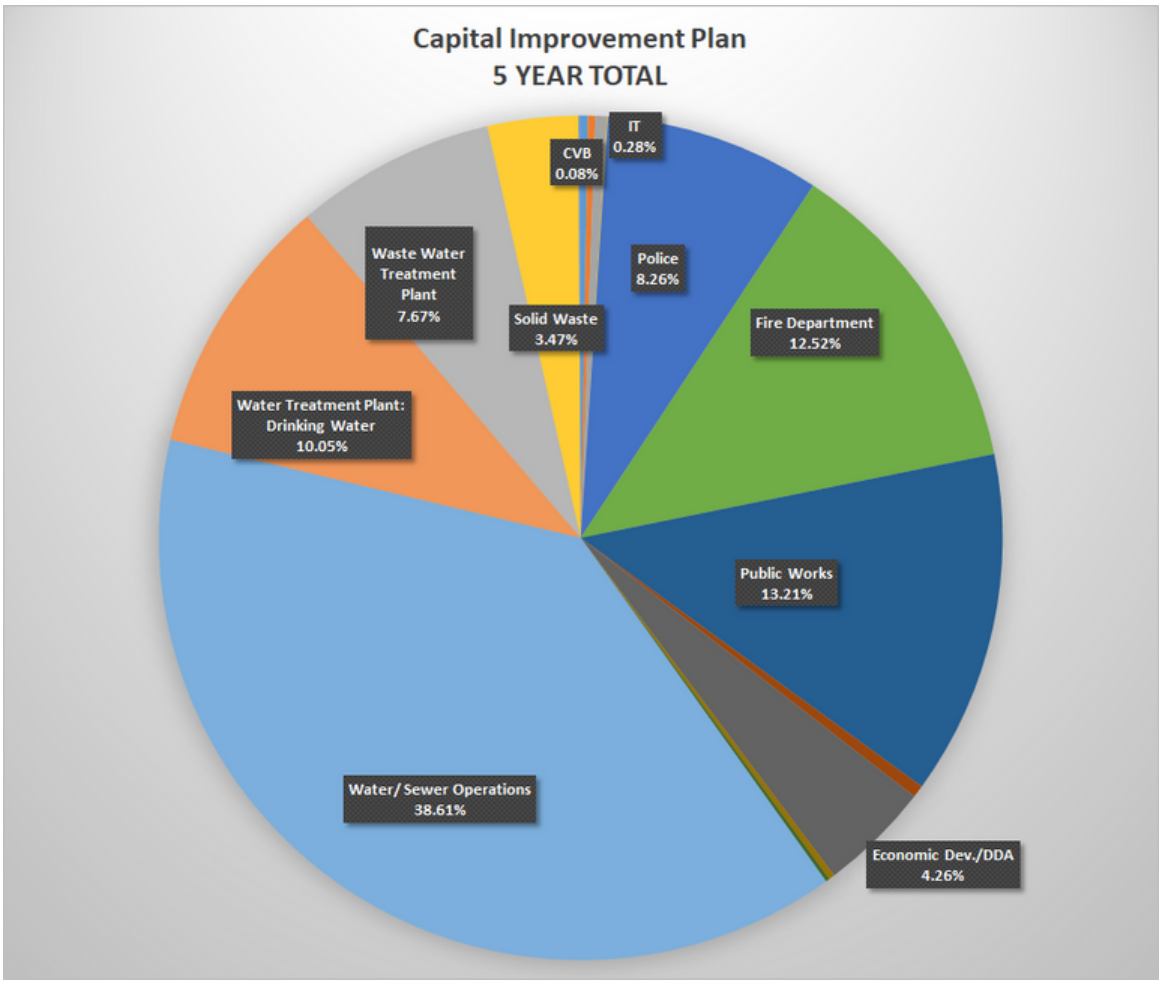
350-00	7400-541300	Building Improv.	North Center-remodel for Housing & Dev	Relocate	1	$ 100,000	**$ 100,000**
100-65 Total			**Housing & Dev. Department Total**				**$ 130,000**
Economic Development/Downtown Development							
100-68	7500-541200	Site Impr	Gateway monument sign, exit 3	New	1	$ 140,000	**$ 140,000**
350-00	7550-541300	Buildings	The Lawn Masterplan development	New	1	$1,000,000	**$ 1,000,000**
100-68 Total			**Economic Dev/DDA Department Total**				**$ 1,140,000**
Fleet Services							
100/505-70	4600-542500	Equipment	Fuel Master - Equipment/Software	Upgrade	1	$ 20,000	**$ 20,000**
100/505-70	4600-542500	Equipment	Wheel balancer	New	1	$ 5,000	**$ 5,000**
100/505-70	4600-542500	Equipment	Tire changer	New	1	$ 5,000	**$ 5,000**
100/505-70 Total			**Fleet Department Total**				**$ 30,000**
Water/Sewer Administration							
505-45	4450-542200	Vehciles	Vehicle - Pickup truck (meter technician)	New/Used	1	$ 30,000	**$ 30,000**
100/505-70 Total			**Fleet Department Total**				**$ 30,000**
Water /Sewer Operations							
505-90	4410-542100	Mach/Equip	Valve Exercise Machine	New	1	$ 90,000	**$ 90,000**
505-90	4410-542100	Mach/Equip	Insertive Valves	New	1	$ 20,000	**$ 20,000**
505-90	4335-542100	Mach/Equip	Pneumatic piercing missle	New	1	$ 10,000	**$ 10,000**
505-90	4335-542200	Vehciles	Pickup truck (3/4 ton, utility)	New	1	$ 75,000	**$ 75,000**
505-90	4410-542600	Mobile Equipment	Radio Project	New	1	$ 68,570	**$ 68,570**
505-90	4335-541200	Site Impr	May Creek Sewer Improvements	Bonds	1	$ 550,000	**$ 550,000**
505-90	4410-541400	Infrastructure	Water line extension to exit 1-Haddock Rd	Bonds	1	$1,000,000	**$ 1,000,000**
505-90	4410-541400	Infrastructure	Water lines to serve CWP	Bonds	1	$1,750,000	**$ 1,750,000**
505-90	4335-541400	Infrastructure	Sewer lines to serve CWP	Bonds	1	$3,000,000	**$ 3,000,000**
505-90	4335-541400	Infrastructure	Pump station exit 1, force main	Bonds	1	$3,000,000	**$ 3,000,000**
222-00	4335-541400	Infrastructure	CDBG-MIT Sewer line & manhole rehab, Greentree & Creekwood Lift Stations	Grant	1	$ 904,580	**$ 904,580**
505-90 Total			**Water/Sewer Operations Total**				**$ 10,468,150**
Water Treatment Plant							
505-90	4410-541400	Infrastructure	Refurbish well #3 at WTP #2	Upgrade	1	$ 90,000	**$ 90,000**
505-90	4410-542100	Mach/Equip	Pumps at WP#2	New	3	$ 10,000	**$ 30,000**
505-90	4410-541300	Buildings	New plant #3 & office (Gross Road)	Bonds	1	$2,000,000	**$ 2,000,000**
505-90	4410-541400	Infrastructure	Kingsland West booster pump station	Bonds	1	$ 500,000	**$ 500,000**
505-90 Total			**Water Treatment Plant Total**				**$ 2,620,000**
Waste Water Treatment Plant							
505-90	4335-542200	Vehicles	Pickup trucks (1/2 ton, 2 wd)-sample testing	New	1	$ 50,000	**$ 50,000**
505-90	4335-541200	Site Impr	Replace fencing at various lift stations	New	1	$ 5,000	**$ 5,000**
505-90	4335-542100	Mach/Equip	Hach control boxes	New	1	$ 3,000	**$ 3,000**
505-90	4335-542300	Furniture/Fixtures	A/C Replacement	New	1	$ 10,000	**$ 10,000**
505-90	4335-542100	Mach/Equip	SBR Rehabilitation (includes decanter)	Rehab	1	$ 80,000	**$ 80,000**
505-90	4335-542100	Mach/Equip	SCADA Equipment upgrades	Upgrade	1	$ 110,000	**$ 110,000**
505-90	4335-542100	Mach/Equip	Drying beds, refurbishing in-house	Upgrade	2	$ 7,500	**$ 15,000**
505-90	4335-542100	Mach/Equip	Blowers	Replace	1	$ 15,000	**$ 15,000**
505-90	4335-542100	Mach/Equip	Post pump	Replace	1	$ 15,000	**$ 15,000**
505-90	4335-542100	Mach/Equip	Belt press	Bonds	1	$ 440,000	**$ 440,000**
505-90	4335-541400	Infrastructure	Pipe Lining (Inflitration)	Upgrade	1	$ 20,000	**$ 20,000**
505-90	4335-541400	Infrastructure	Lift Station upgrade - (Huntington Drive)	Upgrade	1	$ 120,000	**$ 120,000**
505-90	4335-541400	Infrastructure	Lift Station upgrade -(various)	Upgrade	1	$ 50,000	**$ 50,000**
505-90	4335-541400	Infrastructure	Manholes (various)	Upgrade	1	$ 40,000	**$ 40,000**
505-90 Total			**Waste Water Treatment Plant Total**				**$ 973,000**

Solid Waste Operations							
540-85	4510-542100	Mach/Equip	Rear loader garbage truck	New	1	$ 250,000	$ 250,000
540-85	4510-542100	Mach/Equip	Limb wagon	New	1	$ 200,000	$ 200,000
540-85	4510-542600	Mobile Equipment	Radio Project	New	1	$ 22,860	$ 22,860
540-85 Total			Solid Waste Department Total				$ 472,860
						Grand Total	$ 24,638,683

Five Year Capital Improvement Plan Summary

Five-Year Capital Improvement Plan Summary
FY 2024-2028

PROGRAM	FY 23/24	FY 24/25	FY25/26	FY 26/27	FY 27/28	5 YEAR TOTAL	PERCENT OF TOTAL
Administraion	$ 80,000	$ 60,000	$ 30,000	$ -	$ -	$ 170,000	0.27%
IT	$ 21,000	$ 120,000	$ -	$ 35,000	$ -	$ 176,000	0.28%
Finance	$ 135,000	$ 100,000	$ -	$ 40,000	$ -	$ 275,000	0.44%
Court	$ 9,000	$ -	$ 10,000	$ -	$ -	$ 19,000	0.03%
Police	$ 2,840,911	$ 923,664	$ 448,664	$ 473,664	$ 435,664	$ 5,122,568	8.26%
Fire Department	$ 2,578,800	$ 2,925,000	$ 10,000	$ 1,000,000	$ 1,250,000	$ 7,763,800	12.52%
Public Works	$ 3,109,962	$ 1,700,000	$ 417,000	$ 250,000	$ 2,712,000	$ 8,188,962	13.21%
Planning & Zoning	$ 130,000	$ 100,000	$ -	$ -	$ 60,000	$ 290,000	0.47%
Economic Dev./DDA	$ 1,140,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 2,640,000	4.26%
Fleet Services	$ 30,000	$ 7,500	$ -	$ -	$ 100,000	$ 137,500	0.22%
DDA Fund	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
Water Administraion	$ 30,000	$ 32,000	$ 34,000	$ -	$ -	$ 96,000	0.15%
Water/ Sewer Operations	$ 10,468,150	$ 3,575,000	$ 3,900,000	$ -	$ 6,000,000	$ 23,943,150	38.61%
Water Treatment Plant: Drinking Water	$ 2,620,000	$ 3,500,000	$ 80,000	$ -	$ 30,000	$ 6,230,000	10.05%
Waste Water Treatment Plant	$ 973,000	$ 1,843,000	$ 1,397,000	$ 268,000	$ 273,000	$ 4,754,000	7.67%
Solid Waste	$ 472,860	$ 352,000	$ 400,000	$ 425,000	$ 500,000	$ 2,149,860	3.47%
CVB	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000	0.08%
Grand Total	**$ 24,638,683**	**$ 16,238,164**	**$ 7,226,664**	**$ 2,491,664**	**$ 11,410,664**	**$ 62,005,840**	100.00%


Capital Improvement Plan
5 YEAR TOTAL
IT
0.28%
CVB
0.08%
Police
8.26%
Waste Water
Treatment
Plant
7.67%
Solid Waste
3.47%
Fire Department
12.52%
Water Treatment Plant:
Drinking Water
10.05%
Public Works
13.21%
Water/ Sewer Operations
38.61%
Economic Dev./DDA
4.26%

Five Year Capital Improvement Plan Detail

City of Kingsland
For Planning Purposes Only
FY 2024-2028

PROGRAM	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Administration				
Building improvements (windows, carpet)	$ 20,000	$ -	$ -	$ -
Elevator moderization	$ -	$ 60,000	$ -	$ -
Sound System upgrade	$ 20,000	$ -	$ -	$ -
Human Resource software	$ 40,000	$ -	$ -	$ -
Incode Property Tax Module	$ -	$ -	$ 30,000	$ -
Total:	$ 80,000	$ 60,000	$ 30,000	$ -
Information Technology				
Incode Upgrade	$ -	$ 55,000	$ -	$ -
HP or Cisco Switches/Routers	$ 21,000	$ -	$ -	$ -
VM hardware	$ -	$ 65,000	$ -	$ -
Storage-solid State Drive	$ -	$ -	$ -	$ 35,000
Total:	$ 21,000	$ 120,000	$ -	$ 35,000
Finance				
Roof Replacement (MSB, North Center)	$ 35,000	$ -	$ -	$ 40,000
Building remodel for Municipal Services (North Center) (CPF) 60/40	$ 100,000	$ 100,000	$ -	$ -
Total:	$ 135,000	$ 100,000	$ -	$ 40,000
Court				
AC Unit	$ 9,000	$ -	$ -	$ -
Roof Rehabilitation	$ -	$ -	$ 10,000	$ -
Total:	$ 9,000	$ -	$ 10,000	$ -
Police Department				
Patrol Vehicles-Cars/SUVs (based on availability)[1, 2]	5 $ -	$ 270,000	$ 270,000	$ 270,000
Crime Scene Cargo Van (used)	$ 30,000	$ -	$ -	$ -
Installed Equipment on Patrol Vehicles	$ -	$ 150,000	$ 150,000	$ 150,000
Emergency Response Team Equipment (SRT)	$ -	$ -	$ 25,000	$ -
Mobile Command Post-trailer type	$ -	$ -	$ -	$ 50,000
Server	$ -	$ -	$ -	$ -
Interview room System	$ 10,911	$ 3,664	$ 3,664	$ 3,664
Radio Project	$ 300,000	$ -	$ -	$ -
Police Department Building (new) (CPF)	$ 2,500,000	$ 500,000	$ -	$ -
Total:	$ 2,840,911	$ 923,664	$ 448,664	$ 473,664
Fire Department				
Training Station - Firehouse 4 (burn building)	$ 315,000	$ -	$ -	$ -

[1] Allan Vigil PO for 6 SUVs in FY 21/22 may not be available until 10/22. Decreased count in FY23/24 to 5 going forward.
[2] Purchased 6 Tahoes with installed equipment 6/12/23 from Texas in lieu of FY23/24.

Vehicle (pick-up truck) (new or used)	$ -	$ -	$ -	$ -
Riding mower	$ 8,000	$ -	$ -	$ -
Workout Equipment	$ 10,000	$ -	$ -	$ -
Inflatable fire prevention house	$ 10,800	$ -	$ -	$ -
Furniture & fixtures	$ 10,000	$ 10,000	$ 10,000	$ -
Signage (upgrade outside signage at all firehouses)	$ 10,000	$ -	$ -	$ -
Software-Employee training & performance tracking	$ -	$ 15,000		
Tanker Truck (3,000 gal) (RFP in progress)	$ 350,000	$ -	$ -	$ -
Refurbish Brush Truck (update refurbish trucks every yr.)	$ 150,000	$ -	$ -	$ -
Fire Engine 4 (awarded 24-30 mos)	$ -	$ 950,000	$ -	$ -
Fire Engine 5 (awarded 24-30 mos)	$ 775,000	$ -	$ -	$ -
Quint 75" (ladder truck) Firehouse 3	$ -	$ 1,200,000		$ -
Radio Project	$ 140,000	$ -	$ -	$ -
Firehouse 3 - Remodel (SPLOST VIII)	$ 150,000	$ 750,000	$ -	$ -
Firehouse 3 - Additional Land	$ -	Unknown	$ -	$ -
Firehouse 4 - Remodel (SPLOST VIII)	$ 650,000	$ -	$ -	$ -
Firehouse 5 - Remodel (incl. insulation spray) CPF)	$ -	$ -	$ -	$ 1,000,000
New Firehouse (west side) (CPF)	$ -	$ -	$ -	$ -
Total:	$ 2,578,800	$ 2,925,000	$ 10,000	$ 1,000,000
Public Works				
Zero Turn Lawn Mower	$ 24,000	$ -	$ 12,000	$ -
Marsh Buggy	$ -	unknown	$ -	$ -
Track Hoe	$ -	$ -	$ -	unknown
Indusrial trailer	$ -	$ -	unknown	$ -
Boom Axe/Self propelled hydrostatic machine	$ 285,000	$ -	$ -	$ -
Pickup Truck (1/2 ton) (2)	$ 100,000	$ -	$ -	$ 50,000
Pickup Trucks (3/4 ton)	$ -	$ -	$ 55,000	$ -
Vehicles (janitors) (2)	$ 65,000	$ -	$ -	$ -
Street Sweeper	$ -	$ -	$ -	$ -
Fencing Projects	$ 35,000	$ -	$ -	$ -
Radio project (CPF)	$ 100,962	$ -	$ -	$ -
New Facility (CPF)	$ -	$ -	$ -	$ -
Dump Truck (SPLOST VIII)	$ -	$ -	$ 150,000	$ -
Sidewalk Projects (Boone, Kgld West, Wildcat) (SPLOST VIII)	$ 500,000	$ -	$ -	$ -
Road Paving Projects (SPLOST VIII) (CWP)	$ 1,500,000	$ 1,500,000	$ -	$ -
Drainage Projects (SPLOST VIII) (Gross Rd 13 acre pond, various)	$ 500,000	$ 200,000	$ 200,000	$ 200,000
Total:	$ 3,109,962	$ 1,700,000	$ 417,000	$ 250,000
Housing & Development				
Vehicle - (P&Z small SUV)	$ -	$ -	$ -	$ -
Vehicle - (Bldg Dept. small SUV)	$ -	$ -	$ -	$ -
Software Upgrade/New - Online Permitting	$ 30,000	$ -	$ -	$ -
Building remodel for H&D (North Center) (CPF)	$ 100,000	$ 100,000	$ -	$ -
Total:	$ 130,000	$ 100,000	$ -	$ -

Economic Development/DDA				
Gateway Monument Sign, Exit 3	$ 140,000	$ -	$ -	$ -
The Lawn Masterplan-Site development, phase I & II (CPF)	$ 1,000,000	$ 1,000,000	$ 500,000	$ -
Total:	$ 1,140,000	$ 1,000,000	$ 500,000	$ -
Fleet Services				
Fuel Master Equipment & Software Upgrade	$ 20,000	$ -	$ -	$ -
Wheel Balancer	$ 5,000	$ -	$ -	$ -
AC Recovery and Recharge Unit	$ -	$ 7,500	$ -	$ -
Tire Changer (passenger vehicles)	$ 5,000	$ -	$ -	$ -
Facility relocation & upgrades	$ -	$ -	$ -	$ -
Total:	$ 30,000	$ 7,500	$ -	$ -
DDA Fund				
Masterplan - The Lawn (phase 2, 3)	$ -	unknown	unknown	$ -
Total:	$ -	$ -	$ -	$ -
Water Administration				
Vehicle-Used (Meter Technicians)	$ 30,000	$ 32,000	$ 34,000	$ -
Total:	$ 30,000	$ 32,000	$ 34,000	$ -
Water/Sewer Operations				
Valve Exercise Machine	$ 90,000	$ -	$ -	$ -
Insertive Valves	$ 20,000	$ -	$ -	$ -
Pick up truck (3/4 ton) (utility)	$ 75,000	$ 75,000	$ -	$ -
Radio Project	$ 68,570	$ -	$ -	$ -
Pneumatic Piercing Missile	$ 10,000	$ -	$ -	$ -
Pole barn at WWTF (slab or gravel)	$ -	unknown	$ -	$ -
Elevated Water Tank (40 West)	$ -	$ -	$ -	$ -
Utility Relocates (Colerain)	$ -	$ -	$ 400,000	$ -
May Creek Sewer Improvements	$ 550,000	$ -	$ -	$ -
CDBG-MIT Sewer Line & Manhole, Lift Stations *(grant funded)*	$ 904,580			
Water lines to serve CWP	$ 1,750,000	$ -	$ -	$ -
Sewer lines to serve CWP	$ 3,000,000	$ -	$ -	$ -
Laurel Island Pump Station Upgrade & New Force Main	$ -	$ 2,500,000	$ -	$ -
Force Main under I-95	$ -	$ -	$ 3,500,000	$ -
Al Gay Pump Station & Force Main Upgrades	$ -	$ 1,000,000	$ -	
Haddock Road Water Line Extension to Exit 1	$ 1,000,000	$ -	$ -	$ -
Exit 1 Pump Station/Force Main	$ 3,000,000	$ -	$ -	$ -
Industrial Park Pump Station Upgrade & New Force Main	$ -	$ -	$ -	$ -
Total:	$ 10,468,150	$ 3,575,000	$ 3,900,000	$ -
Water Treatment Plant: Drinking Water				
Piping-3.1 miles plant II-Blueberry-North Shore (don't need if new plant)	$ -	$ -	$ -	*unknown*
Pick-up Trucks (1/2 ton)	$ -	$ -	$ 50,000	
Refurbish Well #3 at WTP#2	$ 90,000	$ -	$ -	$ -
Replace Lead/Copper Lines with PVC Lines (7% replacement plan)	*$ -*	*unknown*	*unknown*	*unknown*
Replace 3 Pumps at WP#2	$ 30,000		$ 30,000	$ -
Aerator upgrades	$ -	$ -	$ -	unknown
New plant #3 & Office (Gross Road)	$ 2,000,000	$ 3,500,000	$ -	$ -

Kingsland West Booster Pump Station	$ 500,000	$ -	$ -	$ -
Total:	$ 2,620,000	$ 3,500,000	$ 80,000	$ -
Waste Water Treatment Plant				
Belt Press (research other options, rotary press)	$ 440,000	$ -	$ -	$ -
Pickup Trucks (1/2 ton), 2WD - sample testing	$ 50,000	$ -	$ -	
Pickup Trucks (1/2 ton, 4WD - Maintenance Crew	$ -	$ -	$ 50,000	$ -
Fence at Various Lift Stations	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Hach Control Boxes	$ 3,000	$ 3,000	$ 3,000	$ 3,000
A/C Replacement	$ 10,000	$ 10,000	$ 10,000	$ 10,000
SBR Rehabilitation (includes decanter)	$ 80,000	$ 80,000	$ 80,000	$ 80,000
SCADA Equipment Upgrade	$ 110,000	$ -	$ -	$ -
Drying Beds-Refurbish Both (in-house)	$ 15,000	$ -	$ -	$ -
Composite Samplers	$ -	$ -	$ 14,000	$ -
Blowers	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Bypass Pump - 4"	$ -	$ -	$ -	$ 45,000
Bypass Pump - 6"	$ -	$ -	$ 110,000	$ -
Post Pump	$ 15,000	$ -	$ -	$ -
Pipe Lining (Inflitration)	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Lift Station Upgrade - (Huntington Drive) (in progress, RFP)	$ 120,000	$ -	$ -	$ -
Lift Station Upgrade - (K-Mart)	$ -	$ 120,000	$ -	$ -
Lift Stations - Various Rehabs	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Manholes - Various Rehabs	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Wastewater Treatment Facility Upgrades (EPD, UV lights)	$ -	$ 1,500,000	$ 1,000,000	$ -
Total:	$ 973,000	$ 1,843,000	$ 1,397,000	$ 268,000
Solid Waste				
Side Loader Garbage Truck		$ 352,000	$ 400,000	$ 425,000
Rear Loader Garbage Truck	$ 250,000	$ -	$ -	$ -
Limb Wagon	$ 200,000	$ -	$ -	$ -
Radio Project	$ 22,860	$ -	$ -	$ -
Total:	$ 472,860	$ 352,000	$ 400,000	$ 425,000
CVB				
Vehicle	$ -	$ -	$ -	$ -
Total:	$ -	$ -	$ -	$ -
Grand Total	**$ 24,638,683**	**$ 16,238,164**	**$ 7,226,664**	**$ 2,491,664**
SPLOST VIII (July 1, 2019 - June 30, 2025)	*$ 3,300,000*	*$ 2,450,000*	*$ 350,000*	*$ 200,000*
Grants	$ 904,580	$ -	$ -	$ -
Capital Projects Fund	$ 4,240,962	$ 1,700,000	$ 500,000	$ 1,000,000
Water/Sewer Bonds 2023	$ 12,240,000	$ 8,500,000	$ 1,000,000	$ -

Special Purpose Local Option Sales Tax (SPLOST)

Funding for 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 the 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 VIII					
SPLOST VIII (Years: 2019 - 2025)					
Projects	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	$347,068	$902,932
Machinery & Equipment	$1,478,465	$1,478,465	$0	$1,154,546	$323,919
Road & Drainage	$4,812,630	$4,812,630	$0	$700,110	4,112,520
Re-Surfacing	$1,117,000	$1,117,000	$902,148	$1,867,117	$152,031
Sidewalk	$565,000	$565,000	$0	$9,869	$555,131
Water & Sewer	$3,235,000	$3,235,000	$0	$567,888	$2,667,112
Total Splost VIII	**$12,458,095**	**$12,458,095**	**$902,148**	**$4,646,598**	**$8,713,645**

Water and Sewer Infrastructure Master Plan

KINGSLAND MASTER PLAN - PROJECTS SUMMARY Prepared by Carter & Sloope, December 1st 2022 (Revised December 5th 2022)					
Schedule		Project	Project Estimate	Partial Totals	Project Driver
0-5 Years	Water Projects	Camden Woods Water Treatment Plant (#3)	$ 5,500,000		Water Supply East of I-95 (Added Redundancy)
		Kingsland West Booster Pump Station	$ 500,000		Northshore Low Water Pressure (Fire Protection)
		Water Line on Camden Woods Pkwy	$ 1,000,000		Camden Woods Development
	Sewer Projects	Sewer Collection System Sulfides Mitigation	$ 450,000		Hydrogen Sulfide Odor & Corrosion
		Force Main Under I-95	$ 3,500,000		Sewer System Redundancy under I-95
		Laurel Island Pump Station Upgrade & New Force Main	$ 2,500,000		Need Immediate Additional Station Capacity
		Wastewater Treatment Facility Upgrades	$ 2,500,000		EPD-Driven Upgrades
		Industrial Park Pump Station Upgrade & New Force Main	$ 3,000,000		Need Immediate Additional Station Capacity
		Al Gay Pump Station & Force Main Upgrades	$ 1,000,000		Camden Woods Development
		Sewer Improvements to Serve Camden Woods Pkwy	$ 3,000,000	$ 22,950,000	Camden Woods Development
5-10 Years	Water Projects	May Creek & Grove Boulevard Water Line Upgrades	$ 1,000,000		Low Water Pressure in South Kingsland Areas
		Colerain Road Water System Loop	$ 2,000,000		Water Distribution Improvements to West Kingsland
		Water Main to Commerce Park (on Harrietts Bluff Road)?*	$ 1,500,000		Future Industrial Development
		Highway 17 Water System Loop?*	$ 1,500,000		Future Industrial Development
	Sewer Projects	Crown Pointe PS: Pumping Capacity Upgrade	$ 250,000		Larger Pumps & Rehab Required
		Clarks Bluff PS: Pumping Capacity Upgrade	$ 250,000		Larger Pumps & Rehab Required
		Gross Road PS: Pumping Capacity Upgrade	$ 250,000		Larger Pumps & Rehab Required
		Lake Wellsley PS: Pumping Capacity Upgrade	$ 250,000		Larger Pumps & Rehab Required
		Lemon Street PS: Pumping Capacity Upgrade	$ 250,000		Larger Pumps & Rehab Required
		New Commerce Park PS/FM?*	$ 4,500,000		Future Industrial Development
		New Exit 6 PS/FM?*	$ 2,500,000		Potential Growth & Development
		New Crooked River South PS/FM (Hwy 17 & Colerain Rd)?*	$ 2,000,000	$ 16,250,000	Potential Growth & Development
10+ Years	Water Projects	Colerain Road Water Treatment Plant (#4)	$ 5,500,000		West Kingsland Growth & Development
		West Elevated Tank (#4)	$ 3,000,000		West Kingsland Growth & Development
	Sewer Projects	New Kingsland West PS/FM	$ 4,500,000	$ 13,000,000	West Kingsland Growth & Development
		Total	$ 52,200,000		

Growth/Development Driven
Needs Driven

?* = Project's Location in Timeline (See 10 Year Plan) Subject to Timing of Growth & Development; Project Could Come Sooner or Later Accordingly

Short-term Work Program 2023 - 2027

Project or Activity	2023	2024	2025	2026	2027	Responsible Party	Cost Estimate	Funding Source	Status
ECONOMIC DEVELOPMENT	**To achieve a growing and balanced economy, consistent with the prudent management of the City's resources, that equitably benefits all segments of the population.**								
Support the Downtown Development Association's Programs and Activities.	x	x	x	x	x	City	Staff Time	General Fund DDA Fund	On-going, employed new DDA Director, working on downtown corridor overlay district, support downtown events
Draft Economic Development implementation plan	x	x	x	x	x	City	Staff Time	General Fund	Further clarification is required
Draft a development plan for Exit 6.	x	x	x	x	x	City	Staff Time	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	x	x	x	x	x	City	Staff Time	General Fund	On-going
Coordinate with and support other local development organizations such as the JDA, Chamber of Commerce,	x	x	x	x	x	City	Staff Time	JDA/TAD/CID	On-going, support continues w/several joint projects.
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/GGCID/JDA	Staff Time	JDA/TAD/CID	On-going, DA has been approved, Sports field agreement approved by CID
NATURAL AND HISTORIC RESOURCES	**To conserve and protect the environmental, natural and historic resources of the City.**								
Continue the practice of encouraging developers to provide for open space in their developments that	x	x	x	x	x	City and Developers	Staff Time	General Fund	On-going
Apply for the National and State Register of Historic		x				DDA/City	Staff Time	General Fund	TBD
Adopt corridor overlay districts for prominent roads				x		City	Staff Time	General Fund	TBD
Adopt a tree ordinance.			x			City	Staff Time	General Fund	TBD
Adopt a River Corridor Protection ordinance.		x				City	Staff Time	General Fund	TBD
Evaluate results of historic preservation programs.			X			City	Staff Time	General Fund	TBD
Continue to support the annual Catfish Festival.	x	x	x	x	x	City	Staff Time	General Fund	On-going
COMMUNITY FACILITIES AND SERVICES	**To ensure that public facilities throughout the city have the capacity, and are in place when needed, to support and attract**								
Maintain a capital improvements plan.	x	x	x	x	x	City	Staff Time	General Fund	On-going
Update capital improvement projects listed in Short	x					City	Staff Time	General Fund	Completed
Maintain water and sewer master plan.	x	x	x	x	x	City	Staff Time	General Fund	In process
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	In process
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	SPLOST 8 project
Rescue/Pumper		x				Fire Dept	$600,000	General Fund	In Budget Plan
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/ Enterprise Fund	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	In Budget Plan
Grader	x					Public Works	$130,000	SPLOST	In Budget Plan
Mini Excavator	x					Public Works	$99,000	General Fund	In Budget Plan
Roller		x				Public Works	$80,000	SPLOST	In Budget Plan
Dump Truck			x			Public Works	$100,000	SPLOST	In Budget Plan
Garbage Truck		x				Solid Waste	$270,000	Enterprise Fund	In Budget Plan
Limb Wagon			x			Solid Waste	$150,000	Enterprise Fund	In Budget Plan
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	$1/account	Enterprise Fund	available as requested online
Implement Incode Tax software			x			Finance	$10,000	General Fund	Status unknown
Upgrade Financial Software		x				Finance	$55,000	City -all funds	Status unknown
HOUSING	**To ensure that residents of the city have access to adequate and affordable housing.**								
Draft a small area revitalization plan for MLK			x			City	Staff Time	General Fund	Status unknown
Draft a small area revitalization plan for North and			x			City	Staff Time	General Fund	Status unknown
Inventory city-owned property to identify sites			x			City	Staff Time	General Fund	Status unknown
LAND USE	**To ensure that land resources are allocated for uses that will accommodate and enhance the city's economic development.**								
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
Establish attractive entrances to the City through	x	x				DDA/City	Staff Time	General Fund	In process
Periodically review zoning and development regulations. When appropriate revise and update	x	x	x	x	x	Planning & Development	Staff Time	General Fund	On-going
Continue adequate and equitable administration of zoning & development ordinances/regulations,	x	x	x	x	x	Planning & Development	Staff Time	General Fund	On-going
Develop and maintain a current data base on existing housing units and proposed residential development.	x	x	x	x	x	Planning & Development	Staff Time	General Fund	On-going
Evaluate revisions to the zoning ordinance and development regulations to facilitate mixed use	x	x	x	x	x	Planning & Development	Staff Time	General Fund	On-going
Develop a "central core" (downtown) district from other commercial development.			x	x	x	Planning & Development	Staff Time	General Fund	On-going
Peridocally assess staffing adequacy and capabilities to administer and enforce land use	x	x	x	x	x	Planning & Development	Staff Time	General Fund	On-going
Use comprehensive plan , land use policies, regulations and maps to review and evaluate	x	x	x	x	x	Planning & Development	Staff Time	General Fund	On-going
INTERGOVERNMENTAL COORDINATION	**To ensure services provided by the City and County are not duplicated in a way that becomes a tax burden more so than an**								
Work in conjunction with neighboring jurisdictions	x	x	x	x	x	Cities/County	Staff Time	General Fund	On-going, update due 2018
Continue mutual aid agreements (fire, police,	x	x	x	x	x	Cities/County	Staff Time	General Fund	On-going

Update Comprehensive Plan in 2027, or sooner if					x	Cities/County	Staff Time	General Fund	Updates are underway with CHI
Coordinate emergency planning services with the	x	x	x	x	x	County/Cities	Staff Time	General Fund	Need Update
TRANSPORTATION SYSTEM	**To provide for a transportation system that will support the growth of the City and enhance the quality of life for Kingsland's**								
Implement Rails to Trails (2007) recommendations.	x	x	x			PSA	Unknown	PSA Funds	Need Update
Connect Colerain Road to Highway 40, via Camden	x	x				City	Unknown	CPF/ SPLOST/ GDOT	Surveying Phase in progress
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	x	x				County/GDOT	Unknown	GDOT/County/ SPLOST VII	Project underway
Install signalized rail crossings on U.S. Highway 17.			x			City/GDOT	Unknown	GDOT	U.S. 17 completed
Extend Woodbridge Road to Colerain-St Marys Road.			x			Developer	Unknown	Private	Need Update
Replace & Upgrade Street Signs	x	x	x	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 Road 4-laning			x			Public Works	Unknown	SPLOST	Future project
May Creek Drainage Improvement	x					Public Works	$250,000	PW/SPLOST	
Lakes Blvd East extension			x			Public Works	Unknown	SPLOST	
Update Joint Comprehensive Transportation Plan			x			County/Cities	Unknown	General Fund	

City-Wide Capital Assets

		Fiscal Year									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police Department:	Stations	2	2	2	2	2	2	2	2	2	2
	Patrol Units	40	47	43	48	40	40	42	44	35	36
Fire Department:	Stations	3	3	3	3	3	3	3	3	3	3
	Engines	6	6	6	6	5	5	8	8	8	8
	Ladder Trucks	2	2	2	2	2	2	2	2	2	3
	Tankers	1	1	1	1	1	1	1	1	1	1
	Rescue Units	1	1	1	1	1	1	1	1	1	1
	Ambulances	1	1	1	1	1	1	0	0	0	0
Public Works:	Streets (miles)	89.27	89.27	89.27	90.51	110.85	114.06	114.1	114.1	114.2	114.2
	Service Trucks	15	16	16	20	14	14	19	20	23	24
Tourism:	Welcome Centers	1	1	1	1	1	1	1	1	1	1
Water Department:	Service Trucks	10	17	21	24	20	20	20	21	24	28
	Fire Hydrants	1,485	1,497	1,507	1,513	1,513	1,517	1,531	1,541	1,565	1,583
	Water Tanks	3	3	3	3	3	3	3	3	3	3
	Water Tanks Storage Capacity (thousands of gallons)	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
Wastewater Department:	Treatment Plant	1	1	1	1	1	1	1	1	1	1
	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 (Sanitation):	Garbage Trucks	5	5	6	6	6	8	8	9	9	8
	Other Collection Trucks (used to dispose of white goods or bulky items)	4	4	5	5	5	5	6	6	6	5

Sources: Various City departments.
Note: No capital asset indicators are available for general government functions.

APPENDIX

Summary of Significant Financial 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.

CDBG-Planning – The Community Development Block Grant to determine the feasibility of grant funding for the I-95 forced sewer main project.

CDBG-MIT – The Community Development Block Grant for mitigation is used to account for the sewer line, manhole rehabilitation, and lift station rehabilitation projects.

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.

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

Infrastructure Fund - Based on funds from the American Rescue Plan Act of 2021 grant allocated for infrastructure projects.

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.

Capital Projects Fund - The capital project fund is used to account for large projects of the general government. A portion of the fund balance above the minimum required level is transferred here to fund future projects.

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.

Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. 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 in the City.

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

Long-term Goals

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 a 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.Promote environmental concerns in order for the quality of life in Kingsland to be excellent.
4. Ensure Kingsland citizens have available, diverse recreational, educational and cultural opportunities.
5. 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's needs that are determined at the annual strategic planning session in which all departments participate. 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 any one 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 through 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 is clearly established.

Administrative Services Charges
The City shall implement a method to determine administrative service charges due to 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 impact 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 an effective collection system 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 expenditure 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, should 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 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 should 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's 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 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 the 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 of 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 ensure 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 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. 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 of the 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 arbitration 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 arbitration 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 event notice under any continuing disclosure obligation, the Director of Finance will ensure such an event notice is filed within ten (10) business days of the occurrence of such an 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 for 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 set forth in the

Purchasing Ordinance.
No person shall make any commitment to 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 users 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. An 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. An 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 on 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. 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 up 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 an 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 the 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 innovative 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 for vendors to other forms of e-payment. 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 whether the benefit, either to employees or customers, outweighs the cost of implementation.

Population Overview

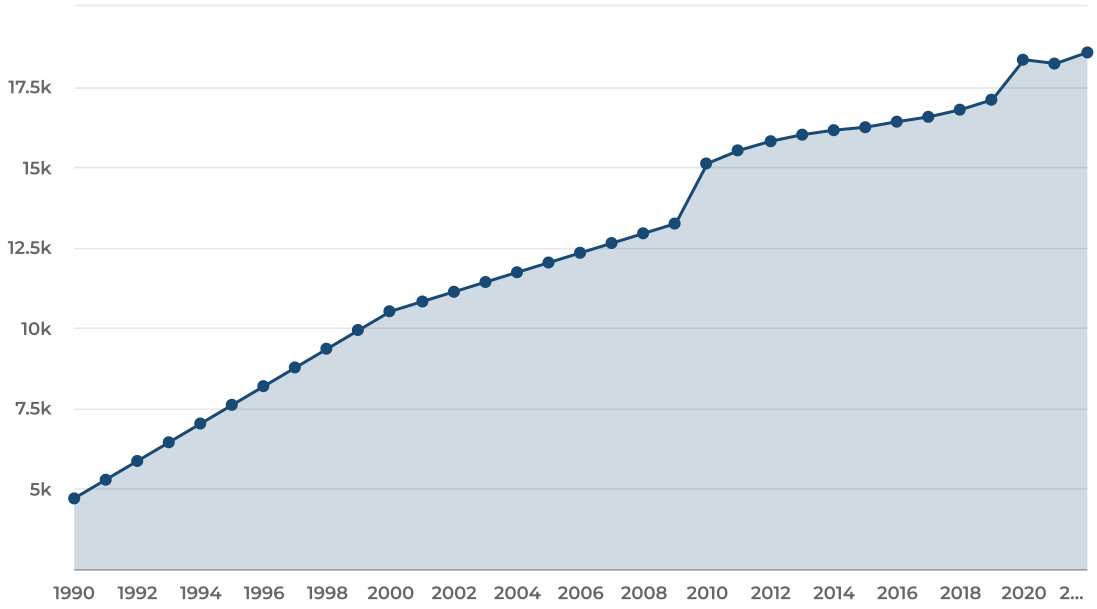
TOTAL POPULATION

18,563

▲ 1.9%
vs. 2021

GROWTH RANK

202 out of **538**
Municipalities in Georgia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

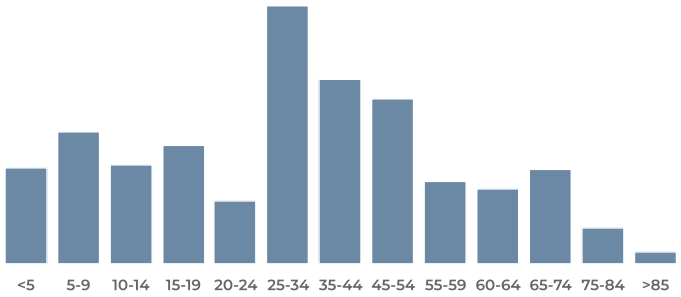
DAYTIME POPULATION

15,402

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

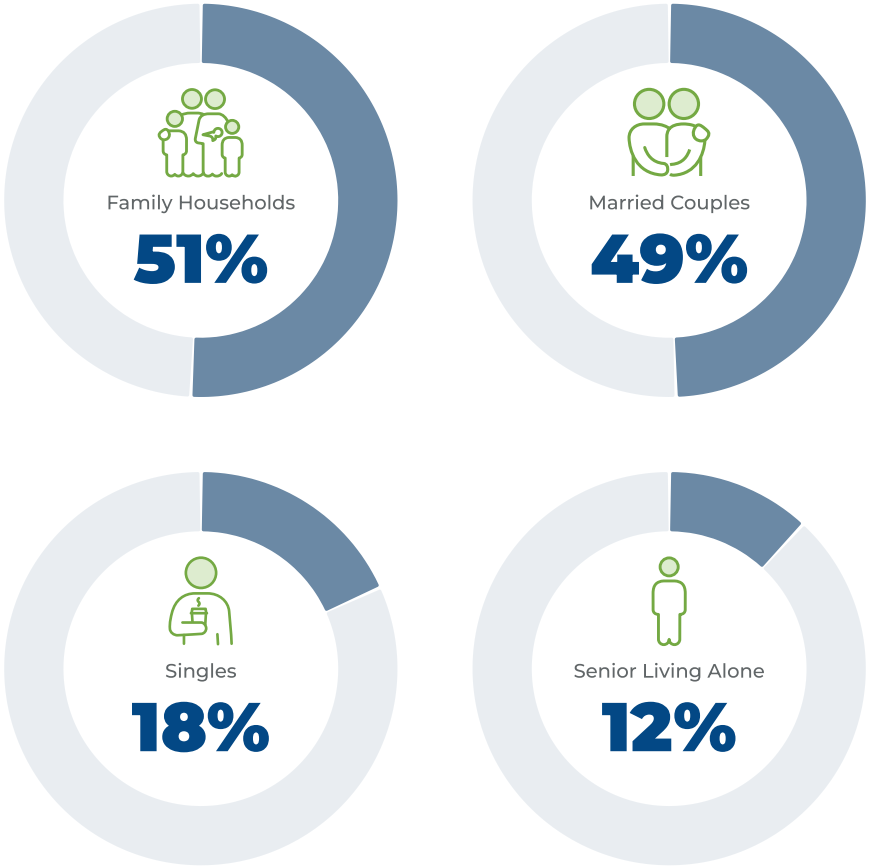
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

6,561

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

3%

Median Income

$73,839

Below $25,000

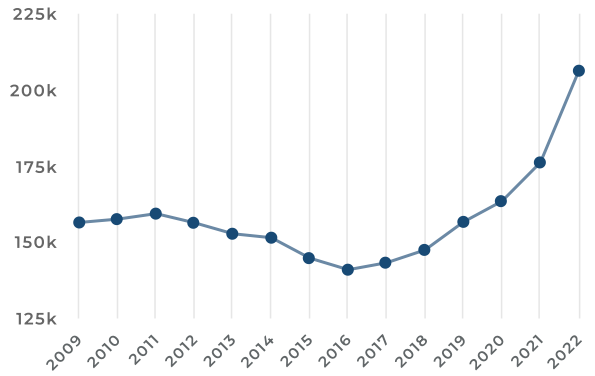
14%

** Data Source: American Community Survey 5-year estimates*

Housing Overview

2022 MEDIAN HOME VALUE

$206,300



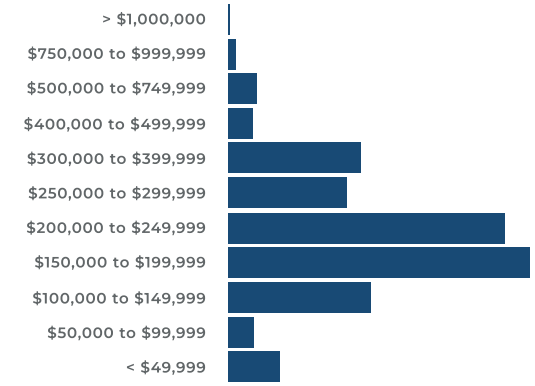
** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real property, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total cost of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria for the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn from other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.