

Duluth

Capture the
Spirit of
Good Living



Annual Budget 2015 – 2016



Duluth 2016



City of Duluth, Georgia Annual Budget For the Fiscal Year July 1, 2015 to June 30, 2016





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Duluth
Georgia**

For the Fiscal Year Beginning

July 1, 2014

Jeffrey R. Egan

Executive Director

Duluth 2016

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Duluth 2016 Budget Message



FISCAL YEAR 2016 BUDGET MESSAGE

Madam Mayor, Members of City Council, and Citizens of Duluth:

It is my pleasure to present to you the City of Duluth's Fiscal Year 2016 Proposed Annual Operating and Capital Budget. This budget seeks to continue to build on many of the long range objectives, visions and policy directives that the Mayor and Council have charged staff with implementing to ensure that the City continues to grow, remains financially strong, promotes a positive economic environment, and is safe for citizens and visitors alike.

Highlights

- Overall 2016 General Fund budgeted revenues are projected to increase by 2% over 2015 adopted revenues.
- Overall 2016 General Fund budgeted expenditures are projected to decrease by 1% over 2015 adopted expenditures.
- The millage rate is expected to remain the same at 5.991 mills and has not increased since 2010.
- Property tax revenues are projected to increase by over 9%.
- Employee health insurance cost were held to a 0.04% increase and dental insurance cost increased by 20%. Dental insurance increase was largely due to increased preventive care cost.
- Funding includes a 1% Cost of Living Adjustment and 2% merit based salary increase.
- Overall budget includes the elimination of 5 part-time positions and the addition of 2 full-time positions.

City of Duluth FY 2016 Budget at a Glance

REVENUES		EXPENDITURES	
	FY16		FY16
General Fund	\$17,460,461	General Fund	\$20,978,604
Special Revenue Funds	174,245	Special Revenue Funds	358,127
Enterprise Funds	775,600	Enterprise Funds	775,600
Internal Service Funds	324,800	Internal Service Funds	303,520
Trust & Agency Funds	3,345,520	Trust & Agency Funds	3,345,520
Prior Year Reserve	3,680,745		
TOTAL:	\$25,761,371	TOTAL:	\$25,761,371

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Strategic Vision Statements and Budgeting

The City of Duluth's Fiscal Year 2016 budget is guided by the long term Strategic Vision Statements established by the Mayor and Council. These statements were developed to be the prism through which both non-financial and financial initiatives and projects are to be viewed.

1. **Attractive Destination:** To be a uniquely creative, fun and inviting destination for residents, visitors and businesses.
2. **Quality Community:** To enhance and create a welcoming, safe, healthy and sustainable community by embracing growth and diversity.
3. **World Class Government:** To provide exceptional service through innovative thinking, balanced growth and ethical effective processes.
4. **Sustainable Economic Environment:** To create a vibrant, inviting and regionally recognized community with policies and procedures that fosters economic growth and investment.

With these vision statements in mind, each year Council and staff hold an annual Strategic Conference. The purpose of the conference is to review the goals and initiative from the prior year to evaluate the outcomes in light of the vision statements and look for ways to further refine them to both produce more positive outcomes or to evaluate them against various benchmarks.

This year, prior to the conference, Council directed the Finance Manager, Kenneth Sakmar to prepare a 10 year financial forecast to assist the Council and staff in making decisions about the allocation of current and future resources. It has been the City practice over the past several years to budget the use of Fund Balance (Savings) to balance the General Fund budget. In many of the years, due to the conservative approach to budgeting that generally means expenditures are calculated using the best estimate of true cost without discounting and revenues are estimated at a level that

would reasonably be expected to be collected within the fiscal year based on historic collection data, as well as realistic expectations about existing and future economic conditions and activities, little or no Fund Balance was actually spent. Recently this trend has changed and based on Council concern for the fiscal health of the City, the request to develop the forecast was made. Due to the challenges involved in developing the models for the forecast, staff consulted with an economist with the Carl Vinson Institute of Government. It was felt that this approach would result in a forecast that took into account all relevant factors and economic conditions and produce the most reliable current and future forecast of the City's fiscal health. In order to make the forecast as meaningful as possible, both prior years' actual and future years General Fund projected results were presented.

Staff presented the financial forecast to the Council at its October 2014 Strategic Conference with detailed projections on all major revenue sources, this accounted for over 85% of the General Fund revenues and detailed projections of 100% of the expenditures, taking into account future population growth, the greater demand for services and future staffing needs. The forecast was again updated at the January Mini-Strategic Conference to reflect the City's mid-year financial results and to compare these results with the earlier forecast, making adjustment as necessary. While it is not believed that this should be the only tool relied upon to make decisions about the allocation of the City's General Fund resources and the need for services to keep the City an economically vibrant, safe and welcoming place for residents and visitors alike, and financially healthy for the long term, the forecast will be a useful tool in comparing actual to forecast results, bringing budgeted revenues in line with budgeted expenditures, planning for future service and staffing needs, and evaluating the impact of changes in various revenues and expenditures.

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Fiscal Year 2016 Budget

The City of Duluth's 2016 Proposed General Fund Budget was developed with the knowledge that the economy has improved and private sector capital investment is occurring, resulting in an upswing in development. However, we have also taken into account that the citizens of Duluth expect responsiveness and high quality outcomes and staff is charged with providing the best possible service at the least possible cost.

Recently the City has seen positive trends in many of the City's main sources of revenue, including property, franchise, occupational taxes and residential & commercial development permits. While the positive trend in revenues is not a given, historical data and current economic conditions suggest that the FY2016 Budgeted Revenues (\$17,460,461) can be expected to increase by 2% over the FY2015 Adopted Revenues (\$17,126,359). In the prior fiscal year the City has seen an increase in investment both in commercial and residential development, which has been supported by an increase in permit revenue; we believe these factors will lead to a reoccurring revenue stream able to support the increased need for future services.

The City of Duluth's governing body and staff has always sought to provide the highest level of service and to create the best quality of life for resident, businesses and visitors alike to make Duluth a great place to live, work, and play. The FY2016 General Fund budgeted expenditures will continue to preserve this quality, but with a slightly reduced budget. The FY2016 General Fund budgeted expenditures are \$20,978,604, this is roughly 1% or \$245,098 less than the FY2015 expenditures of \$21,223,702. This reduction can be partly attributed to the use of technology that will allow us to better serve the business and citizens of Duluth and will also improve staff efficiency. Examples of some of the technology improvements are:

- The use of video conferencing for court arraignment and probation revocation hearings that eliminates the need to transport prisoners to and from the county jail
- The purchase of body cameras for police officers to allow for greater use of video to prosecute criminals and protect officers during the apprehension process
- The development of a master plan for the City's Public Works facility to better utilize the limited space and create improved work flow.
- Complete the Phase II renovation to the Public Works facility to modernize the work bays and create more usable space in the building's interior and in the work yard.
- Installation of new dispatch consoles in the police dispatch center to help reduce call to dispatch time to under one minute.
- Work with a consultant to develop GIS mapping technology to assist various departments and integrate this technology with other software applications

Another way the City is making use of technology is to better communicate to citizens, businesses and visitors about upcoming events, solicit input for projects, and get the public involved in planning the future of Duluth. This communication will be accomplished through a variety of mediums including social media, Duluth blog, City website and E-newsletter. Many of these methods have proven to be more cost effective than previous methods, such as mailings and fliers, but most of all, it has allowed the City to communicate to a larger audience and as a result more people hear about, know about and get involved in Duluth.

The proposed budget also includes changes in staffing and benefits that will ultimately allow us to better serve our citizens and increase the morale of our employees through pay increase and benefits changes.

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Overall, the proposed budget eliminates five (5) part-time positions and adds two (2) full-time positions. The breakdown of these changes is as follows: A part-time position in Finance and one in Human Resources was eliminated and a new split full-time position was added. The part-time Police Department Fleet Assistant position was eliminated and a new full-time position was added. A part-time Program Assistant position in the Parks and Recreation department and a part-time Code Compliance Officer position in the Community Development department were eliminated. A full-time Master Police Officer position was added in the Police Department Criminal Investigation Division and a full-time Maintenance Worker II position was eliminated in the Public Works department.

We realize that one of the best resources the City has is its employees. Duluth would not be as safe, well maintained, and customer orientated if not for the selfless dedication of each and every employee. To ensure that we continue to retain a dedicated staff, the FY 2016 proposed budget includes a 1% Cost of Living (COLA) adjustment and 2% merit increase for all full-time and regular part-time employees. In addition, the City has worked with its insurance broker to negotiate a 0.04% or \$680 annual increase in health insurance premiums and a 20.97% or \$24,412 annual increase in dental insurance premiums. By keeping these rate increases low, employee will realize greater increase in their take home pay from the COLA and merit increases. Although not an immediate, but long term benefit to employees, the City has made changes in regards to its retirement benefits that will result in an improved overall benefit for employees. At the beginning of the year, the City learned that the administrative cost for the employee defined contribution plan would increase significantly at the start of this fiscal year. With the assistance of an outside consultant, the City was able to reduce the administrative cost by 3.25%, increase the plan investment options, eliminate the one-year City matching funds waiting period for new employees, and added a ROTH retirement option to the plan.

With the FY 2016 proposed General Fund budget, the City will continue to see further growth in revenue, leverage technology to provide more efficient and improved service to the citizens of Duluth, reduce our overall operating cost and continue to retain and attract a highly skilled and dedicated workforce.

Other Fund and Activities

The City of Duluth operates a Stormwater Utility Fund for the repair and maintenance of its stormwater infrastructure, which includes underground pipes, catch basins, detention ponds and street sweeping. The FY 2016 budgeted revenue of this fund is \$775,600 compared to actual FY 2015 revenues of \$781,256. Stormwater revenue is derived from an annual assessment on all property owners in the City. A detached single family home with less than 7,962 square feet pays an annual fee of \$36.00 and an attached single family home pays an annual fee of \$14.40, which has not increased since the inception of the fund in June, 2011. The fee for large single family homes greater than 7,962 square feet and all businesses is based on a formula that takes into account their total impervious surface.

Staff performs periodic inspections of all aspects of the stormwater infrastructure in order to assess if the system is functioning as required and to keep up with ongoing maintenance. Repairs to the system are sometime performed by staff, but are bid out to private contractors as necessary, often times based on the heavy equipment needed to make the repairs. When it is discovered that a repair is needed, the repair will be first added to an overall Stormwater project tracking system. Staff used this system to score the project, based on various criteria that will allow the project to be completed based on how critical the project is. Projects with the highest score and therefore the most critical, are completed first. It should be noted that projects often move up and down the list based on their score. The FY 2016 budgeted expenditures for the Stormwater Utility fund are \$775,599.

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The City also continues to work with two private companies to develop approximately 37,500 square feet of high end restaurant and retail space on a 2 acre site owned by the City, located in downtown, adjacent to an area known as the Towngreen. The City has agreed to provide financing for the project in terms of a \$7,500,000 revenue bond obligation through the City of Duluth's Downtown Development Authority (DDA). Currently the City is working to finalize Development Agreements, Purchase and Sale Agreements, and Loan Agreements with each of the companies. These agreements will transfer, the now, tax exempt property from the DDA to each company, thereby returning the property to the tax rolls, ensure that the projects are developed based on agreed to architectural designs and provide for payments back to the DDA to retire the revenue bond obligation. Due to the time needed by each company to construct the restaurants and retail space and establish operations sufficient to provide a revenue stream that will allow for repayment to the DDA, the City has agreed to repayment terms that will only begin after certificates of occupancy are obtained. For this reason, it is anticipated that the DDA, with funding provided by the City, will need to pay the first two years of bond payments prior to receiving the anticipate private company repayments.

In addition, the City currently has a memorandum of understand (MOU) with a nationally known residential developer to develop approximately 22 acres of land in the immediate downtown area. The development will take place on four parcels of land to the south and west of Duluth's downtown City Hall. The first parcel is 6.24 acres of land currently owned by the City. The second is 3.60 acres of land that was purchase by the City in April of 2013. The third parcel is 6.62 acres of land the City purchase in April of 2015 for the purpose of developing a master stormwater detention pond to facilitate development in the downtown. The fourth parcel is a 5.97 acre tract of land currently owned by a private company which the City has a purchase option on.

Although no formal agreement has yet been reached, a rough outline of the development agreement calls for the developer to purchase the above City owned land and the City to transfer its purchase option to the fourth parcel to the developer. The developer will construct a 176 unit development of single family homes and townhomes on the property. In addition, the developer will construct the master stormwater detention pond and then dedicate the pond to the City for upkeep and maintenance. In exchange for the construction of the stormwater detention pond the City would enter into a yet to be determined agreement to make annual payments to the developer.

Conclusion

This is truly an exciting time in the history of Duluth. Not just for those involved in the various stages of the many projects that are taking place, such as the Mayor & Council and staff, but also for the citizens of Duluth. Over the course of the next three to five years, much of the area immediately surrounding the downtown will see great changes. New road construction will ensure that the increased traffic in the area continues to move smoothly, the development of new restaurants and retail districts will create opportunities for citizens and visitors alike to experience the "new" Duluth, and the planned residential development will allow people to live in an area that provides entertainment, recreation and retail shopping in a walkable community.

But, with the new development also comes challenges. Residents, visitors and business alike will require the City to provide additional services to accommodate this growth. Fortunately, much of the development will create long term revenue streams to support the demand for additional services. To ensure that the demand for services is justified and can be supported by future revenue growth, the City will need to continue to update its financial forecast to provide for the financial stability of the City. This will allow the City

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to not only plan for the next year's budget, but anticipate future needs and develop strategies to meet those needs.

The City is also currently developing short term fund strategies for the \$7,500,000 revenue bond obligation. The most likely approach is the use of General Fund reserves, either funds that currently exist or from the sale of the parcels mentioned earlier. But it should be made clear that this is only meant to be a short term bridge until the repayments from the developers provide sufficient funding to replace these funds.

Finally, I would like to close by thanking the Mayor & Council for their dedication to Duluth, and the continuing leadership they provide that will most certainly guide the City for many years to come. In addition, I would also like to recognize each and every staff member for their hard work and tireless efforts on behalf of the City. They deserve much credit for many of the accomplishment over the past year.

Respectfully submitted,

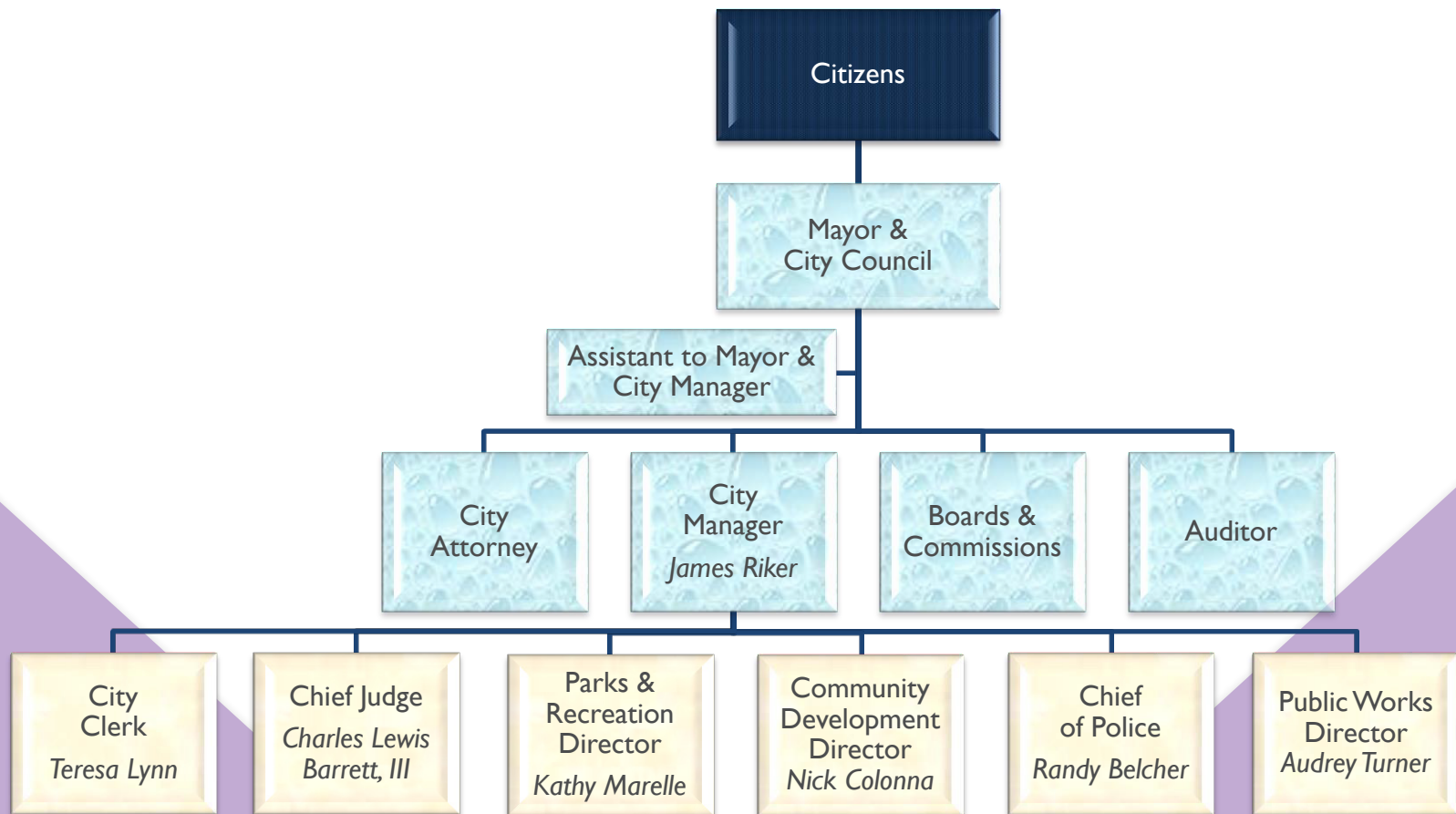
A handwritten signature in black ink, appearing to read 'James Riker'.

James Riker
City Manager

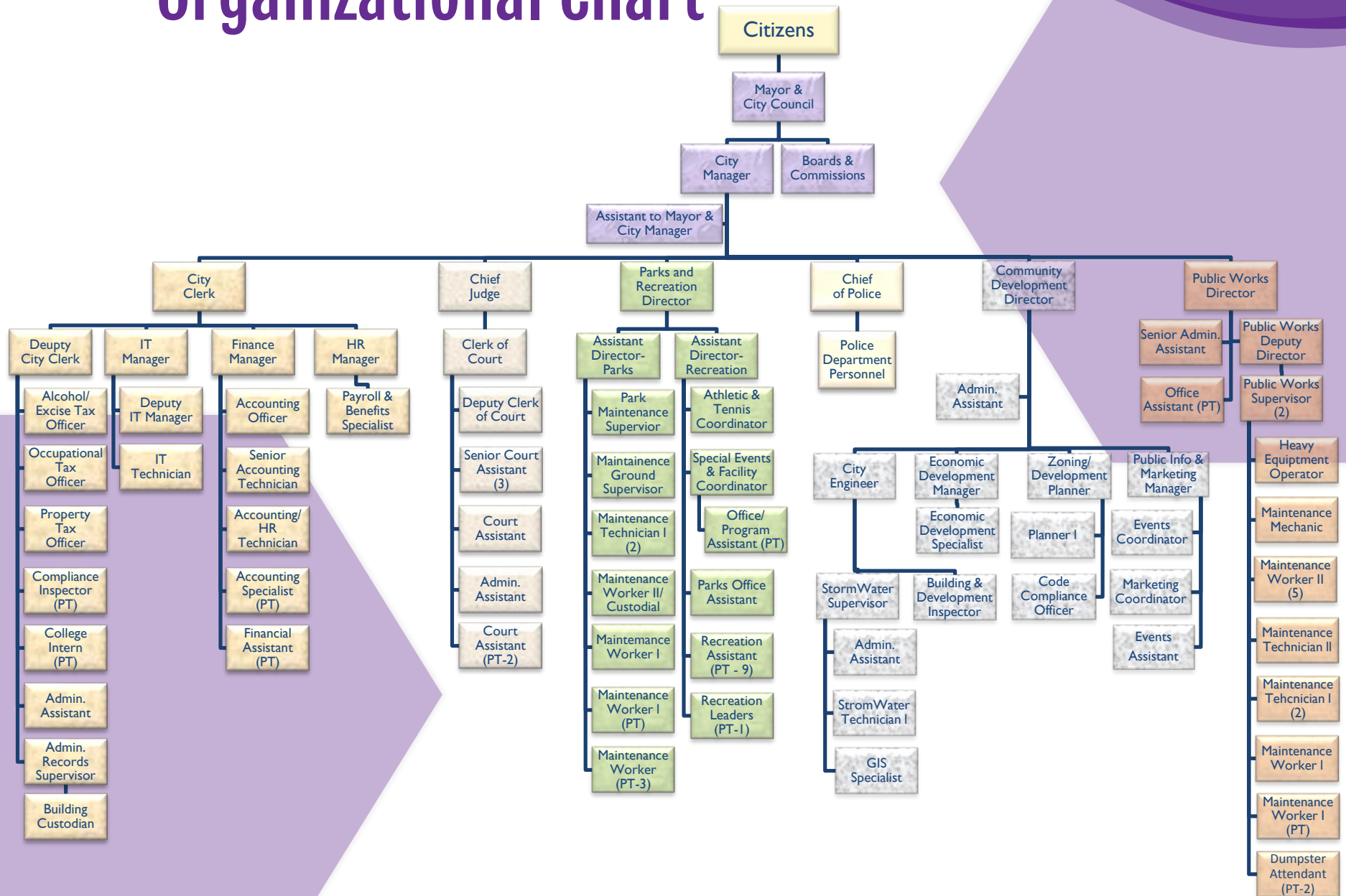


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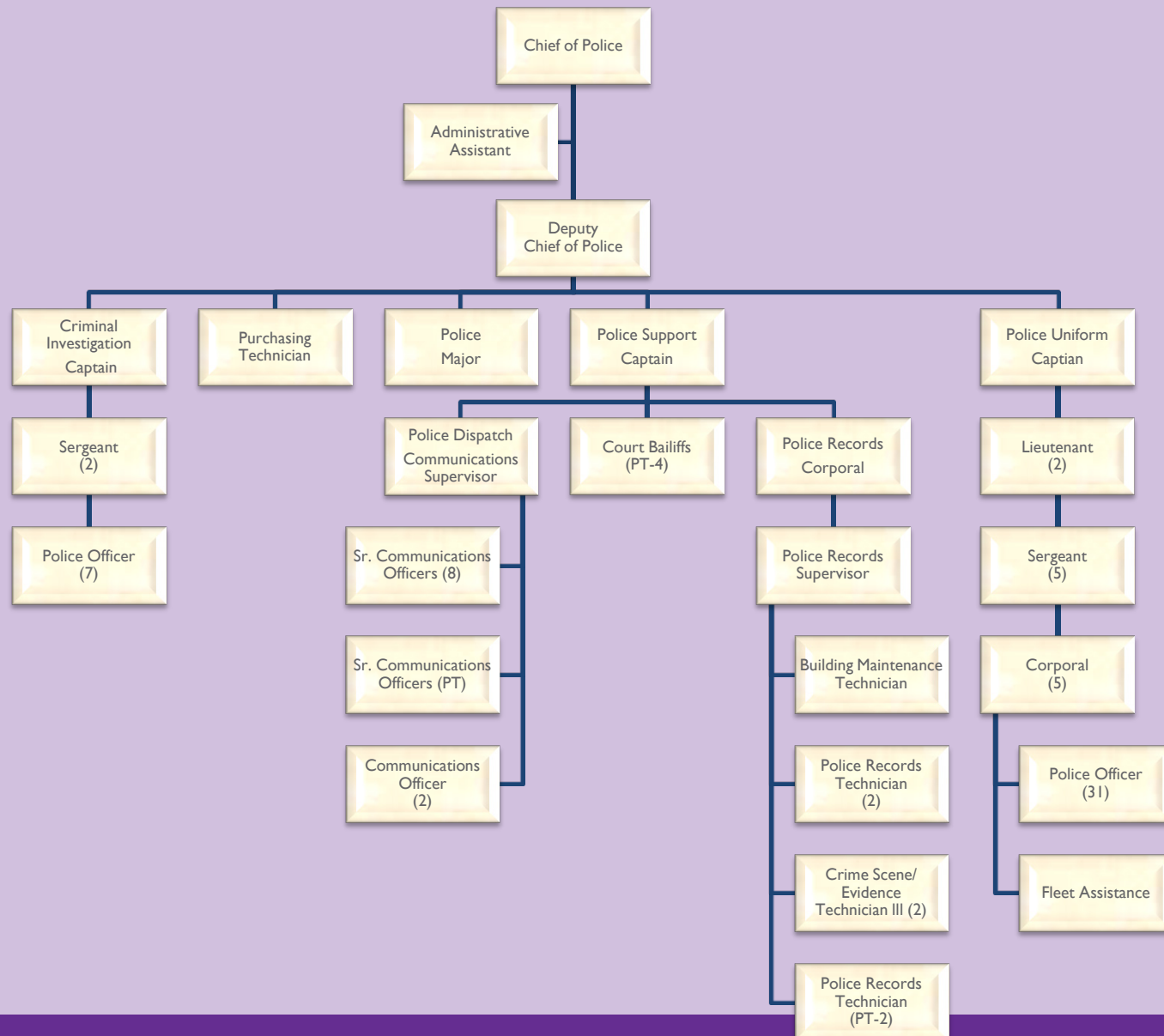
Duluth 2016 Organizational Chart



Duluth 2016 Organizational Chart



Duluth 2016 Organizational Chart



Duluth 2016

Authorized Personnel



	FY12		FY13		FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
<u>City Manager</u>										
City Manager										
Assistant to Mayor & City Manager										
Total City Manager:	2	0	2	0	2	0	2	0	2	0
<u>Clerk Administration</u>										
City Clerk										
Deputy City Clerk										
Administrative Records Supervisor (1)										
Compliance Inspector										
College Intern										
Total Clerk Administration:	3	2	3	2	3	1	3	2	3	2
<u>Business Office</u>										
Property Tax Officer										
Occupational Tax Officer										
Alcohol/Excise Tax Officer										
Administrative Assistant (2)										
Total Business Office:	3	1	4	0	4	0	4	0	4	0
<u>Finance Department</u>										
Finance Manager (3)										
Accounting Officer										
Senior Accounting Technician										
Accounting/HR Technician (4)									0.5	
Accounting Specialist										
Financial Assistant										
Total Finance:	3	2	3	2	3	3	3	3	3.5	2
<u>Human Resources</u>										
Human Resources Manager										
Payroll & Benefits Specialist										
Accounting/HR Technician (4)									0.5	
Total Human Resources:	2	0	2	0	2	1	2	1	2.5	0
<u>Information Technology</u>										
Information Technology Manager										
Deputy Information Technology Manager										
Information Technology Technician										
Total Information Technology:	2	0	2	0	2	0	3	0	3	0
<u>Custodial</u>										
Senior Building Custodian										
Building Custodian										
Total Custodial:	2	1	1	0	1	0	1	0	1	0

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Authorized Personnel



	FY12		FY13		FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Municipal Court										
Chief Court Judge	1		1		1		1		1	
Clerk of Court	1		1		1		1		1	
Deputy Clerk of Court	1		1		1		1		1	
Senior Court Assistants	3		2		3		3		3	
Administrative Assistant	1		1		1		1		1	
Court Assistant	1	1	2	1	1	2	1	2	1	2
Court Records Technician		1		1						
Total Municipal Court:	8	2	8	2	8	2	8	2	8	2
Parks & Recreation										
Parks & Recreation Director	1		1		1		1		1	
Assistant Director - Parks	1		1		1		1		1	
Assistant Director - Recreation	1		1		1		1		1	
Festival Center Manager			1							
Athletic & Tennis Coordinator	1		1		1		1		1	
Special Events & Facility Coordinator (5)	1		1		1		1		1	
Maintenance Grounds Supervisor	1		1		1		1		1	
Parks Office Assistant	1	1	1	2	1	1	1	1	1	1
Parks maintenance Supervisor					1		1		1	
Park Maintenance Technician I (6)									2	
Maintenance Worker II (6)	3		3		2		2			
Maintenance Worker I		2	1	2	1	1	1	1	1	1
Maintenance Worker II/Custodial (7)			1		1		1		1	
Park Events Coordinator				1						
Office/Program Assistant (8)		1		1		1		1		
Recreation Assistant (9)		5		4		7		4		9
Camp Director (9)								1		
Recreation Leader (9)								3		1
Park Maintenance Worker (10)								5		3
Total Parks and Recreation:	10	9	13	10	12	10	12	16	12	15
Public Works										
Public Works Director	1		1		1		1		1	
Public Works Deputy Director	1		1		1		1		1	
Public Works Supervisor	2		2		2		2		2	
Senior Administrative Assistant			1		1		1		1	
Heavy Equipment Operator	1		1		1		1		1	
Maintenance Mechanic	1		1		1		1		1	
Maintenance Worker II (11)	8		8		7		10		5	
Maintenance Worker I (12)		3	1	3	1	3		1	1	1
Maintenance Technician I (11)									2	
Maintenance Technician II (11)									1	
Office Assistant		1		1		1		1		1
Dumpster Attendant								2		2
Total Public Works:	14	4	16	4	15	4	17	4	16	4

Duluth 2016

Authorized Personnel



	FY12		FY13		FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
<u>Police Administration</u>										
Chief of Police	1		1		1		1		1	
Deputy Chief of Police (13)	1		1		1		1		1	
Police Major	1		1		1		1		1	
Administrative Assistant	1		1		1		1		1	
Purchasing Technician	1		1		1		1		1	
Total Police Administration:	5	0	5	0	5	0	5	0	5	0
<u>C.O.P.S</u>										
Lieutenant	1		1							
Sergeant	1		1							
Police Officer	3		2							
Total C.O.P.S:	5	0	4	0	0	0	0	0	0	0
<u>Criminal Investigation</u>										
Captain	1		1		1		1		1	
Sergeant	1		1		2		2		2	
Police Officer (14)	5		6		8		6		7	
Corporal Police Officer					1					
Total Criminal Investigation:	7	0	8	0	12	0	9	0	10	0
<u>Police Support Services</u>										
Captain (15)									1	
Lieutenant (15)	1		1		1		1			
Corporal							1		1	
Police Records Supervisor	1		1		1		1		1	
Police Records Technician	3	1	3	2	3	2	2	2	2	2
Building Maintenance Technician	1		1		1		1		1	
Crime Scene/Evidence Technician (16)	1		1		2		2			
Crime Scene/Evidence Technician III (16)									2	
Court Bailiff		4		4		4		4		4
Total Police Support Services:	7	5	7	6	8	6	8	6	8	6
<u>Police Dispatch</u>										
Communication Supervisor	1		1		1		1		1	
Senior Communications Officer	5		8		7	1	8	1	8	1
Communications Officer	4		1		2		2		2	
Total Police Dispatch:	10	0	10	0	10	1	11	1	11	1
<u>Police Uniform Division</u>										
Major (13)					1		1			
Captain	1		1		1		1		1	
Lieutenant	3		3		2		2		2	
Corporal	5		5		5		5		5	
Sergeant	5		5		5		5		5	
Patrol Officer (13)	27		27		26		30		31	
Fleet Assistant (17)		1		1		1		1		1
Total Police Uniform Division:	41	1	41	1	40	1	44	1	45	0

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Authorized Personnel



	FY12		FY13		FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Community Development										
Community Development Director	1		1		1		1		1	
Deputy Director	1		1							
Planner I					1		1		1	
City Engineer	1		1		1		1		1	
Development/Project Manager	1									
GIS Manager	1		1							
Building & Development Inspector (18)			1		1		1		1	
Zoning/Development Planner (19)	1		1		1		1		1	
Code Compliance Officer (20)	1			1	1		1	1	1	
Administrative Assistant	1		1		1		1		1	
GIS Specialist							0.5		0.5	
Total Planning & Development:	8	0	7	1	7	0	7.5	1	7.5	0
Public Information & Marketing										
Public Info & Marketing Director	1		1							
Public Info & Marketing Manager					1		1		1	
Festival Center Manager	1									
Marketing Coordinator						1	1		1	
Office Assistant		1								
Webmaster		1		1						
Events Assistant		1		1						
Events Coordinator		1		1	1		1		1	
Marketing Assistant						1				
Downtown Coordinator							1		1	
Total Public Information & Marketing:	2	4	1	3	2	2	4	0	4	0
Economic Development										
Economic Development Manager	1		1		1		1		1	
Economic Development Specialist (21)									1	
Downtown Coordinator					1					
Administrative Assistant (22)							1			
Total Economic Development:	1	0	1	0	2	0	2	0	2	0
Total General Fund:	135	31	138	31	138	31	145.5	37	147.5	32
StormWater										
StormWater Supervisor			1		1		1		1	
StormWater Technician I (23)			1	1	2		1		1	
Administrative Assistant							1		1	
GIS Specialist							0.5		0.5	
Total StormWater:	0	0	2	1	3	0	3.5	0	3.5	0
Total City of Duluth Authorized Personnel:	135	31	140	32	141	31	149	37	151	32

(1) In fiscal year 2015, renamed position title from Records Coordinator to Administrative Records Supervisor

(2) In fiscal year 2015, renamed position title from Public Service Officer to Administrative Assistant

(3) In fiscal year 2015, renamed position title from Budget & Accounting Manager to Finance Manager

(4) In fiscal year 2015, a part time Accounting/HR Technician position was promoted to a full time position

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Authorized Personnel



- (5) In fiscal year 2015, renamed position title from Special Events Coordinator to Special Events & Facility Coordinator
- (6) In fiscal year 2015, two Maintenance Worker II positions were promoted to Park Maintenance Technician I positions
- (7) In fiscal year 2014, renamed position title from Senior Building Custodian to Maintenance Worker II/Custodial
- (8) In fiscal year 2015, a part time Office/Program Assistant position was eliminated
- (9) In fiscal year 2015, a part time Camp Director and two Recreation Leader positions were absorbed into multiple floating part time positions
- (10) In fiscal year 2015, renamed position title to Park Maintenance Worker and two part time positions were eliminated
- (11) In fiscal year 2015, three Maintenance worker II positions were promoted to a Maintenance Technician I and two Maintenance Technician II positions
- (12) In fiscal year 2015, a full time Maintenance Worker I position was added
- (13) In fiscal year 2015, the Deputy Chief of Police retired and Uniform division's a full time Major position was promoted to this position
- (13) In fiscal year 2015, Uniform division's a Major position was replaced with a Patrol Officer position
- (14) In fiscal year 2015, a full time Police Officer position was added in CID division
- (15) In fiscal year 2015, a Lieutenant position was promoted to a Captain position in Police Support Services division
- (16) In fiscal year 2015, a Crime Scene/Evidence Technician I and II positions were promoted to Crime Scene/Evidence Technician III positions
- (17) In fiscal year 2015, a part time Fleet Assistant position was promoted to a full time position
- (18) In fiscal year 2015, renamed position title from Development Inspector to Building & Development Inspector
- (19) In fiscal year 2015, renamed position title from Development Planner to Zoning/Development Planner
- (20) In fiscal year 2015, a part time Code Compliance Officer position was eliminated
- (21) In fiscal year 2015, a full time Economic Development Specialist position was added
- (22) In fiscal year 2015, a full time Administrative Assistant position was eliminated
- (23) In fiscal year 2015, corrected position title from Crew Member to StormWater Technician I

Duluth 2016

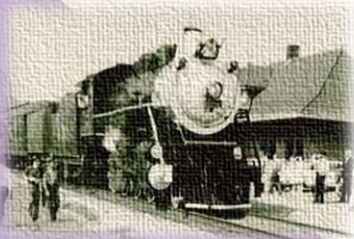
History



In the early 1800's there were no known white settlers in the area known as Duluth, Georgia. This was then a part of the Cherokee Indian territory. In 1818 Gwinnett County was created by an act of the General Assembly of Georgia and the area was opened to settlers.

At the time that Evan Howell came to the area, there was only one road opened in the section. This was the Peachtree Road, an offshoot of an old Indian trail that ran along the bridge south of the Chattahoochee River. It had been surveyed and constructed during the War of 1812 and connected Fort Daniel with the fort at Standing Peachtree, 30 miles downriver. Peachtree Road is still the most famous road in Georgia.

Howell realized that more roads were needed in order for the area to develop, so he obtained permission in February 1833 to construct a road from the Chattahoochee River across his land to intersect Peachtree Road. This intersection became known as Howell's Cross and was known by this name for 40 years.



In 1821, Evan Howell developed the town of Howell Crossing which later evolved into a major artery for the railroad. With the visionary acumen of his grandson, Evan P. Howell, changes were on the horizon in 1873. The opportunity to build and link a railway system from North to South was about to unfold. Representative J. Proctor Knott delivered a speech to the United States House of Representatives entitled, "The Glory of Duluth." The pitch of his presentation weighed heavily with Congress and consequently a bill to finance the building of the railroad from Howell Crossing to Duluth, Minnesota was enacted. Grateful for the opportunity to build on a vision, Howell deemed it appropriate to rename the City to Duluth.

Around the turn of the Century, Duluth had farmers coming from surrounding counties to have their cotton harvests ginned and shipped. During those days the streets of downtown Duluth were so covered with bales of cotton overflowing from the warehouses that the main streets were virtually impassable. While they were in the town, families stocked up on store bought goods and supplies from local merchants.

At one time, Duluth could boast of three cotton gins, ten cotton buyers, several warehouses, three mule trading barns, and three blacksmith shops. While much of the small-town character of this old cotton city remains, the hand of progress has led



Duluth boldly and swiftly into the present. There is a lot of talk about the old days, and nostalgia runs deep as the Chattahoochee River. "Pride in Old and New" is not a motto the citizens of Duluth take lightly. Everyone here takes pride in what the community was, what it is today, and what it will be in the future. Duluth is a progressive City with its sights set firmly on the future, where all citizens capture the spirit of Good Living !

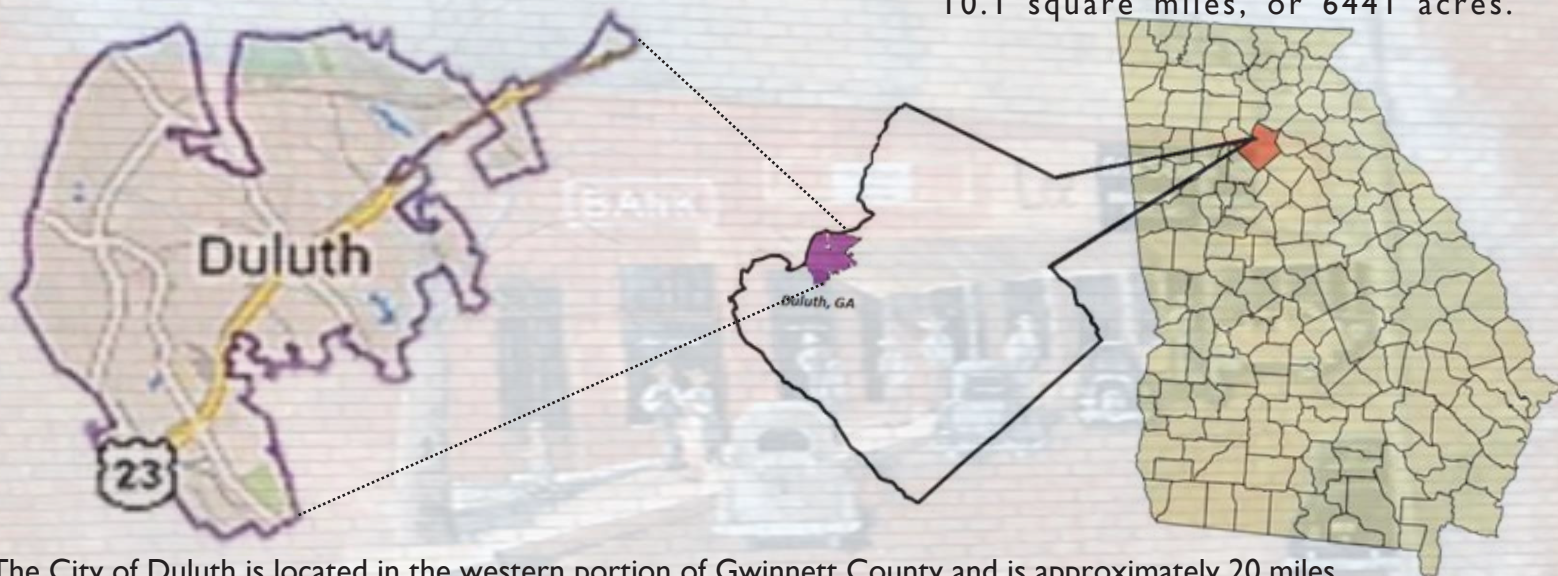


Duluth 2016

Map of Duluth



The City of Duluth currently encompasses 10.1 square miles, or 6441 acres.



The City of Duluth is located in the western portion of Gwinnett County and is approximately 20 miles northeast of Atlanta. Duluth is bordered by Fulton County along the Chattahoochee River and is situated between the cities of Norcross and Suwanee in Gwinnett County.

Duluth 2016

Statement of our Philosophy



The City of Duluth's employees are totally dedicated to providing quality customer service to all members of our community. We have published standards displayed at the entrances of each department. Our Vision is that of a vibrant City, where people are excited about living.

A City dedicated to its citizens to ensure:

- A safe and secure community.
- A dynamic and efficient organization.
- A clean environment.
- Innovative regional leadership, and
- A proactive approach to all issues.

We intend to provide the highest quality service to all City residents and to all who interact with municipal government. In all activities, especially the budget, City employees strive to achieve total customer understanding and satisfaction. We maintain the highest standards of honesty, integrity, and trust; and thereby earn

the confidence and respect of the community. We follow the basic tenants of the International City-County Management Association's (ICMA) Code of Ethics in all we do.

We share the fundamental belief that the quality of our performance as an organization is directly related to how well we inspire and support each other as colleagues and team members. We are consequently committed to being role models to create a quality work environment which:

- Values accountability,
- Rewards individual performance and organizational productivity,
- Fosters teamwork,
- Maximizes the development of personal performance,
- Stimulates empowerment and openness, and
- Encourages quality and excellence.

STATEMENT OF OUR MISSION

The City of Duluth serves the needs of the community in the following areas:

Efficient Refuse Collection
Recycling
Park/Recreation
City Newsletter
Full Service Police Protection
Duluth Against Drugs
Vacation House Checks
Traffic Study Analysis

Zoning Code Enforcement
Comprehensive Planning
Services Building Inspection
Street Lights
Highway Beautification
Drainage/Catch Basin Maintenance
Franchise Management
Street Maintenance/Resurfacing

Downtown Programs: including concerts, movies, festivals, etc.

Duluth 2016

Financial Policies



The City of Duluth's Financial Policies and Procedures set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies guide the decision-making process of the Mayor, Council and Administration. The Annual Budget is a fiscal plan which presents the services to be provided to the community and the funds necessary to perform these services.

Budget Preparation

The City of Duluth operates under a fiscal year that begins on July 1st and ends June 30th. The budget process is the primary mechanism by which key decisions are made regarding the types and levels of service to be provided by the City given the anticipated amount of available resources. The major steps in the process are outlined below with a detailed schedule on page 30.

Proposed Budget- A proposed budget shall be prepared by the City Manager with the participation of all the City's Department Directors within the provisions of the City Charter. The City will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures.

- a. Budget process begins in January of each year and is a six month process detailed in the budget calendar
- b. Department Directors develop expenditure requests for the next fiscal year.
- c. During the months of March and April, the Budget Committee reviews all departmental budget request to recommend a balanced budget.

- d. At least 60 days prior to the start of the fiscal year the City Manager submits to Council a proposed operating budget and capital improvement budget.
- e. A series of work session and public meeting are held to review and finalize the City Manager recommended budget.
- f. The annual budget is formally adopted by Council before July 1st.

Expenditure Control

The General Fund provides for the overall operations of the City. Each Department Director is responsible for monitoring their revenues and expenditures. On a citywide basis, the Finance Manager working with the City Clerk monitors all General Fund accounts.

Budget Control

Georgia Law, O.C.G.A. 36-81-2 establishes the legal level of budgetary control at the department level, which is the same level that has been adopted by the City. Within the overall budget limitations, authority is delegated to the City Manager and Department Directors intra-departmental transfer of non-personnel appropriations and revenue anticipation may be approved as deemed necessary. Under no circumstances, however may personnel appropriations or the total budget of any department be increased or decreased without Council approval.

Duluth 2016

Financial Policies



Reporting

Monthly Budget Performance Reports will be prepared by the Finance Manager to enable Department Directors to manage their budgets and to enable the Finance Manager to monitor and control the budget as authorized by the City Clerk.

Policy Guidelines

The overall goal of the City's financial plan is to establish and maintain effective management of the City's financial resources. The following section outlines some of the policies used to guide the preparation and management of the City's budget. This section consists of operating budget policies, revenue policies, and financial accounting policies.

The development and preparation of the City's budget is guided by the following policies:

- All funds are required to balance. Anticipated revenues must equal the sum of budgeted expenditures. All funds should be included in the budget process.
- The Capital Improvement Program requires coordination and planning in conjunction with the various operating fund budgets.
- The General Fund is based on long-range financial plans which include unallocated fund reserves. The goal is to keep the reserve equal to or greater than four months of operating expenses and other financing uses.
- The City Council has mandated that the City shall maintain a designated Capital Reserve in an amount not less than two million dollars.

- The City Council has also approved that the General Fund Budget shall include a contingency equal to or less than 3% of the total General Fund Operating Budget.

Revenue Policies

The City will maintain effective collection systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.

The City will maintain a broad revenue base with widely diversified revenue sources that will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

The City will implement user fees in all areas where feasible and productive as well as seek to set fees at levels related to the costs of providing the services and to be consistent with what other jurisdictions/organizations are charging. Moreover, user fees will be reviewed annually as part of the budget process and will be adjusted as needed with Council approval in order to recoup costs.

The projection of revenues at the fund level will be both realistic and conservative in order that actual revenues will consistently equal or exceed budgeted revenues.

Duluth 2016

Financial Policies



Financial Structure

The City accounting system is organized and operated on a fund basis, with financial transactions budgeted and recorded in individual funds. A fund is an independent financial and accounting entity. It is a set of interrelated accounts used to record revenues and expenditures associated with a specific purpose. Funds have a balancing set of accounts and records, cash and other financial resources in conjunction with all related liabilities and residual equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives on accordance with special regulations or restrictions. All of the City's individual funds are first classified by category and then by fund type within that category. The following is a description of the three fund types and a description of the funds in each category:

1. **Governmental Fund Types:** The funds through which most governmental functions typically are financed. All governmental funds are accounted for on a spending or "financial flow" measurement focus. The acquisition, use and balances of the City's expendable financial resources, and related liabilities (except those accounted for in proprietary funds) are accounted for in governmental funds.

- a. **General Fund:** The general operating fund for the City. Accounts for all financial resources except those required to be accounted for in another fund. Most financial transactions are reported in this fund. Only one general fund is permitted for reporting purposes.
- b. **Special Revenue Funds:** Are created to account for the proceeds of specific revenue

sources that are restricted legally to expenditure for specific purpose.

- c. **Capital Project Funds:** Are used to account for financial resources to be used for the acquisition or construction of major capital improvements
- d. **Debt Service Funds:** Are used to account for resources used to repay the principal and interest on general long-term debt, such a general obligation bonds.
- e. **Permanent Funds:** Are used to report resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the reporting government's programs.

2. **Proprietary Funds:** The funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial positions, and changes in financial position.

- a. **Enterprise Funds:** Used to report any activity for which the government charges a fee to external users for goods or services.
- b. **Internal Service Funds:** Used to account for the financing of goods or services provided by one department to other departments of the City, on a cost reimbursement basis.

Duluth 2016

Financial Policies



3. **Fiduciary Fund Types:** Are created to account for assets held by the government in a trustee or agent capacity such as taxes collected and held on behalf of other local governments and trusts which receive external donations for the benefit of parties external to the reporting government.
- a. **Agency Funds:** Are holding accounts for assets belonging to some other agency/government other than the reporting government.
 - b. **Pension Trust Funds:** Account for those assets held for retirement payments to the employees of the reporting government.
 - c. **Investment Trust Funds:** Are used to account for the external portion of a government sponsored investment pool. The Georgia Fund I is an example of this type of fund.
 - d. **Private-Purpose Trust Funds:** Are used to report resources held and administered by the reporting government when it is acting in a fiduciary capacity for individuals, private organizations, or other governments.

Accounting Basis

The governmental funds are accounted for on the modified accrual basis of accounting. Under this basis, revenues are recognized when they are susceptible to accrual, when they

become measurable and available. Likewise, expenditures are recorded as the liabilities are incurred, if measurable. However, principal and interest on general long-term debt are recorded as fund liabilities when due. Revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for services. Fines are not susceptible to accrual generally since they are not measurable until received in cash. The City considers property taxes as available in the period for which they were levied if they are collected within 60 days after year-end.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

Budgetary Basis

All budgets are adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). The General, Special Revenue and Capital Project funds are developed on a modified accrual basis. The Enterprise fund is developed on the accrual basis. All annual appropriations lapse at the fiscal year end. The basis for budgeting is consistent with the basis for accounting with the difference being encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in governmental funds. Encumbrances outstanding at year-end lapse and may be appropriated in the subsequent years' budget.

Duluth 2016 Financial Policies



Investment Policies

Disbursement, collection and deposit of all funds will be appropriately scheduled to ensure the timely payment of expenses and investment of funds. The amount of total bank balances is classified into categories of credit risk:

- a. Cash that is insured or collateralized with securities held by the City or by its agent in the City's name; or
- b. Cash collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

Georgia statutes only authorize the City to invest in obligations of the United States Treasury or Agencies,

banker's acceptances, repurchase agreements, the State of Georgia Local Government Investment Pool (Georgia Fund I), and certificates of deposit in national and state banks insured by the Federal Deposit Insurance Corporation.

The City has by ordinance established a Finance Committee, which is composed of up to eight members. The committee is made up of two members of the City Council, one to four residents of the City of Duluth, two of which may be business owners with a current city occupational tax certificate and two city residents, the Human Resources Manager, and the Finance Manager.



Duluth 2016

Financial Policies



Fund Balance

In conjunction with Governmental Accounting Standards Board Statement 54 (GASB 54), the City shall maintain the following fund balance categories for all of the City's governmental funds:

Classification		Definition	Examples
Nonspendable		<p>"Amounts that cannot be spent because they are either:</p> <ul style="list-style-type: none"> a. Not in spendable form; or b. Legally or contractually required to be maintained intact."¹ 	<ul style="list-style-type: none"> • Inventories • Prepaid items • Long-term receivables • Permanent endowments
Restricted		<p>"Fund balance should be reported as restricted when constraints placed on the use of resources are either:</p> <ul style="list-style-type: none"> a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation."² 	<ul style="list-style-type: none"> • Restricted by state statute • Unspent bond proceeds • Grants earned but not spent • Debt covenants • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation.
Unrestricted	Committed	"Used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority" ³	<ul style="list-style-type: none"> • Amounts Council sets aside by resolution.
	Assigned	"Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed" ⁴	<ul style="list-style-type: none"> • Council delegates the authority to assign fund balance to the City Manager. • Council has appropriated fund balance during the budget process.
	Unassigned	<p>"Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned."⁵</p>	

¹ GASB Statement No. 54, ¶ 6

² GASB Statement No. 54, ¶ 8

³ GASB Statement No. 54, ¶ 10

⁴ GASB Statement No. 54, ¶ 13

⁵ GASB Statement No. 54, ¶ 17

Duluth 2016

Financial Policies



The City of Duluth's fund balance policy is guided by the GFOA's recommended practice "Appropriate Level of Unrestricted Fund Balance in the General Fund." Measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. The City has established fund balance guidelines for Capital Reserve and Operating Reserve.

Capital Reserve

The Council has mandated that the City shall maintain a designated capital reserve in an amount to be set forth in the budget each fiscal year. Interest income generated from said reserve and payable in any particular fiscal year shall remain in the capital reserve. Withdrawal of said reserves is contingent upon the passage of an ordinance requiring the affirmative vote of at least four Council members (City Charter; Section 6.32).

Operating Reserve

The City will seek to maintain a level of unassigned fund balance in its General Fund greater than or equal to four (4) months of operating expenditures and other financing uses based on the current fiscal year's budget.

Use of "Excess" Fund Balance

Fund balance beyond designated or restricted reserves may be used as a funding source for the following year's budget, just like any recurring revenue, to pay for needed services and/or provide tax relief.

Debt Policies

The City avoids using short-term debt to fund any operating costs. The capital reserve, operating reserve, and contingency

safeguards are intended to eliminate the need for short-term borrowing or debt. If, in spite of these safeguards, short-term borrowing becomes unavoidable, then the appropriate form for such borrowing would be competitively bid Tax Anticipation Notes (TANs) authorized in open session by Council. The City has eliminated the use of TANs for the last ten years.

If deemed in the best interest of the City, issuing long-term debt for capital improvements or participating in Georgia Municipal Association lease-purchase plans is possible. The only long term debt obligations of the City consist of revenue bonds issued through the Downtown Development Authority (DDA) and the Urban Redevelopment Agency (URA). The revenue bond funds have been used for various capital projects, including the Town Green (Series 2000), the Public Safety Building (Series 2012-refunding of Series 2003), the New City Hall (Series 2006) and The Block Development Project (Series 2015). While the debt associated with these borrowing resides with the DDA/URA that borrowed the funds, in the Series 2000, 2012, and 2006 offerings, the City has entered into an intergovernmental agreement in which the City has agreed to purchase the completed capital asset from the DDA/URA and in return, the City will make semiannual payments to the DDA/URA equal to the amount of the semiannual bond payments. In regards to the Series 2015 offering, the City has entered into an intergovernmental agreement in which the City has agreed to make semiannual payments to the DDA equal to the amount of the semiannual bond payments, in exchange for the DDA using the bond funds to make loans to private developers for the construction of the project.

Duluth 2016

Financial Policies



Long-Term Debt Obligations

Entering into fiscal year 2015, the City (including its contractual agreements with its two component units - the DDA and URA), has the following long term debt obligations:

City of Duluth Long-Term Debt Obligations* June 30, 2015

	DDA Revenue Bond Series 2000	URA Revenue Bond Series 2006	URA Revenue Bond Series 2012**	Total
Obligation Amount:	\$3,900,000	\$2,560,000	\$6,480,000	\$12,940,000
Purpose of Issue:	Town Green	New City Hall	Public Safety Building	
Date of Issue:	October 1, 2000	November 21, 2006	December 4, 2012	
Maturity Date:	December 1, 2020	June 1, 2024	June 2, 2024	
Amount of Issue:	\$6,520,000	\$5,000,000	\$7,095,000	
Interest Dates:	June & December	June & December	June & December	
Interest Rate:	5.29%	3.65% to 4.25%	1.63%	
Call Date:	Noncallable	beginning June 1, 2016	Noncallable	
Paying Agent:	Wells Fargo	U.S. Bank	SunTrust Bank	

* Intergovernmental agreements between City and DDA/URA.

** Refunding of URA Revenue Bond Series 2003.

Duluth 2016

Financial Policies



In December 2012 with long-term interest rates at near historically low levels, the City did an advance refunding of their URA Revenue Bond Series 2003 in order to obtain significant savings from the difference between current rates and the rates on the outstanding bonds. Advance refunding is a financing technique that allowed the City to obtain the benefit of the current lower interest rates when the outstanding bonds were not currently callable. The proceeds from the sale of the refunding bonds - Revenue Bond Series 2012 – were used to purchase government securities, which were then deposited into an escrow account. At the date the Revenue Bond Series 2003 were callable (December 1, 2013), the funds in the escrow account were used to pay all principal and interest on these bonds. For accounting and financial reporting purposes, as of the date of the advance refunding, December 4, 2012, the URA Revenue Bond Series 2003 were considered defeased (void).

Debt Service Requirements

The historical and future debt service requirements (principal and interest payments) of the City are shown below.

	City of Duluth Debt Service Requirements			
	FY13 Actual	FY14 Actual	FY15 Budget	FY16 Budget
General Fund:				
City-Wide Computer Software Lease/Purchase Agreement:				
Bank of America	412,094	412,091	-	-
DDA:				
Revenue Bond Series 2000	667,536	667,141	663,879	668,222
Revenue Bond Series 2015	-	-	-	522,863
URA:				
Revenue Bond Series 2003	631,723	-	-	-
Revenue Bond Series 2006	-	-	300,157	316,168
Revenue Bond Series 2012	76,861	710,328	705,624	705,844
Total General Fund	1,788,214	1,789,560	1,669,660	2,213,097
SPLOST 05:				
URA:				
Revenue Bond Series 2006	315,268	312,858	15,000	800
Total SPLOST 05	315,268	312,858	15,000	800
Total City of Duluth	\$ 2,103,482	\$ 2,102,418	\$ 1,684,660	\$ 2,213,897

Duluth 2016

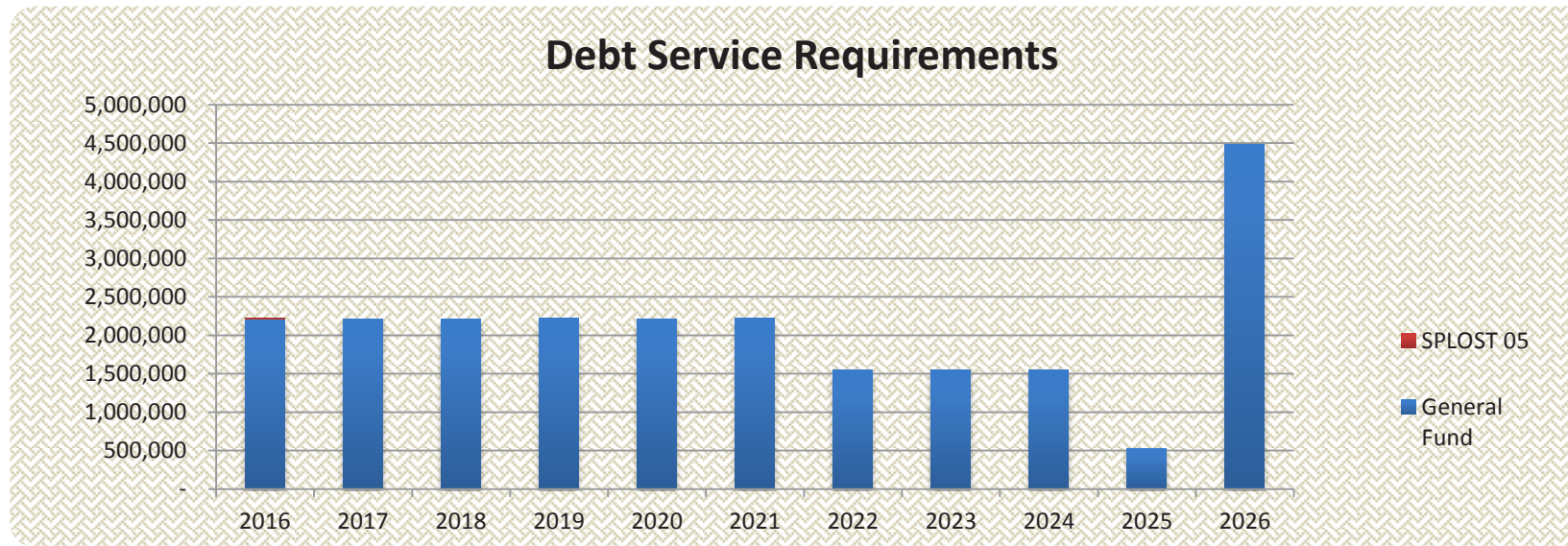
Financial Policies



DDA/URA Revenue Bonds			
Principal and Interest Requirements			
Fiscal Year	Interest	Principal	Debt Service Requirements
2016	618,897	1,595,000	2,213,897
2017	563,702	1,650,000	2,213,702
2018	506,117	1,705,000	2,211,117
2019	445,913	1,775,000	2,220,913
2020	382,997	1,830,000	2,212,997
2021	317,309	1,900,000	2,217,309
2022	266,872	1,280,000	1,546,872
2023	232,560	1,315,000	1,547,560
2024	197,016	1,350,000	1,547,016
2025	160,300	360,000	520,300
2026	77,000	4,400,000	4,477,000
	\$ 3,768,683	\$ 19,160,000	\$ 22,928,683

City of Duluth			
Debt Service Requirements			
Fiscal Year	General Fund	SPLOST 05	Combined
2016	2,213,097	800	2,213,897
2017	2,213,702		2,213,702
2018	2,211,117		2,211,117
2019	2,220,913		2,220,913
2020	2,212,997		2,212,997
2021	2,217,309		2,217,309
2022	1,546,872		1,546,872
2023	1,547,560		1,547,560
2024	1,547,016		1,547,016
2025	520,300		520,300
2026	4,477,000		4,477,000
	\$ 22,927,883	\$ 800	\$ 22,928,683

Duluth 2016 Financial Policies



Legal Debt Margin

Under Georgia Constitution's Article 9, Section 5, Paragraph I, the City has a legal debt limitation not to exceed 10% of the total assessed valuation of taxable property within the City boundaries. The legal debt margin represents the net amount of external financing resources that is available to the City through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. In layman's terms, when the majority of voters in a city approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount that is sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds. The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. The reason for performing this calculation is to determine the maximum amount of new debt that could be legally issued should the need arise. The City of Duluth has no outstanding general obligation bond indebtedness and has the entire 100% percent of its legal debt capacity available. As provided by law, the issuance of revenue bonds by the City's component units, does not count against the legal debt margin.

Duluth 2016 Financial Policies



As indicated by the calculation in the table below, the legal debt margin for the City at the end of fiscal year 2015 is \$111,028,395. This is based on the latest tax digest (2015 calendar year).

City of Duluth Legal Debt Margin

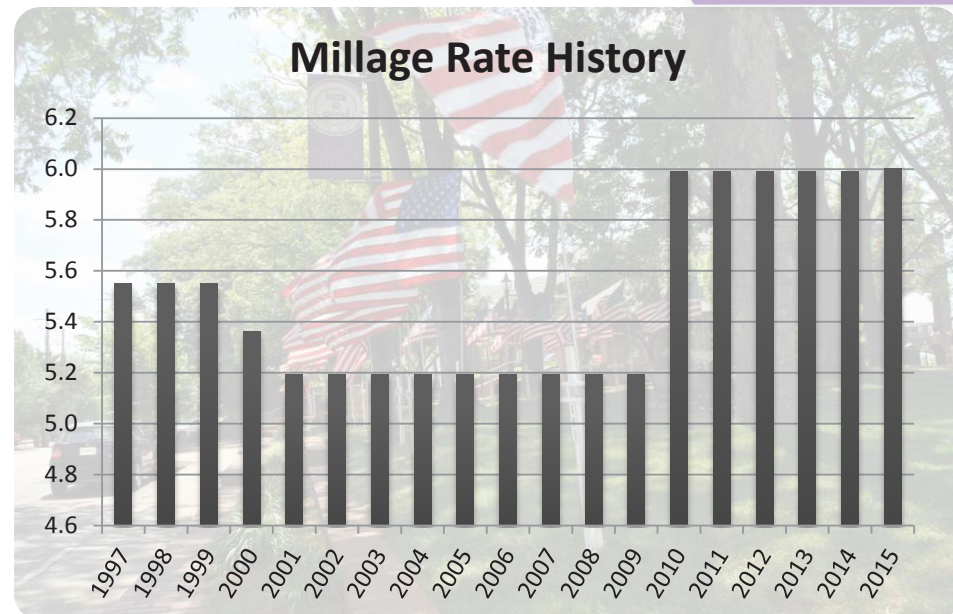
	FY 2015
Assessed value of all taxable property	\$ 1,110,283,950
Debt limit 10% of assessed value	111,028,395
Total debt applicable to limit	-
Legal debt margin	<u>\$ 111,028,395</u>
Total debt applicable to the limit as a percentage of debt limit	0.00%

Tax Millage Rate

As part of the budget adoption process, the City Council adopts a millage rate that provides the revenue needed, when combined with other revenue sources, to fund the appropriations and meet the City Charter's mandate of a balanced budget. The millage rate for the fiscal year 2016 will remain at 5.991 mills.

Millage Rates 1997 to 2015

1997	5.550	2004	5.191	2010	5.991
1998	5.550	2005	5.191	2011	5.991
1999	5.550	2006	5.191	2012	5.991
2000	5.360	2007	5.191	2013	5.991
2001	5.191	2008	5.191	2014	5.991
2002	5.191	2009	5.191	2015	5.991
2003	5.191				



Duluth 2016

Financial Policies



Fund/Account Structure

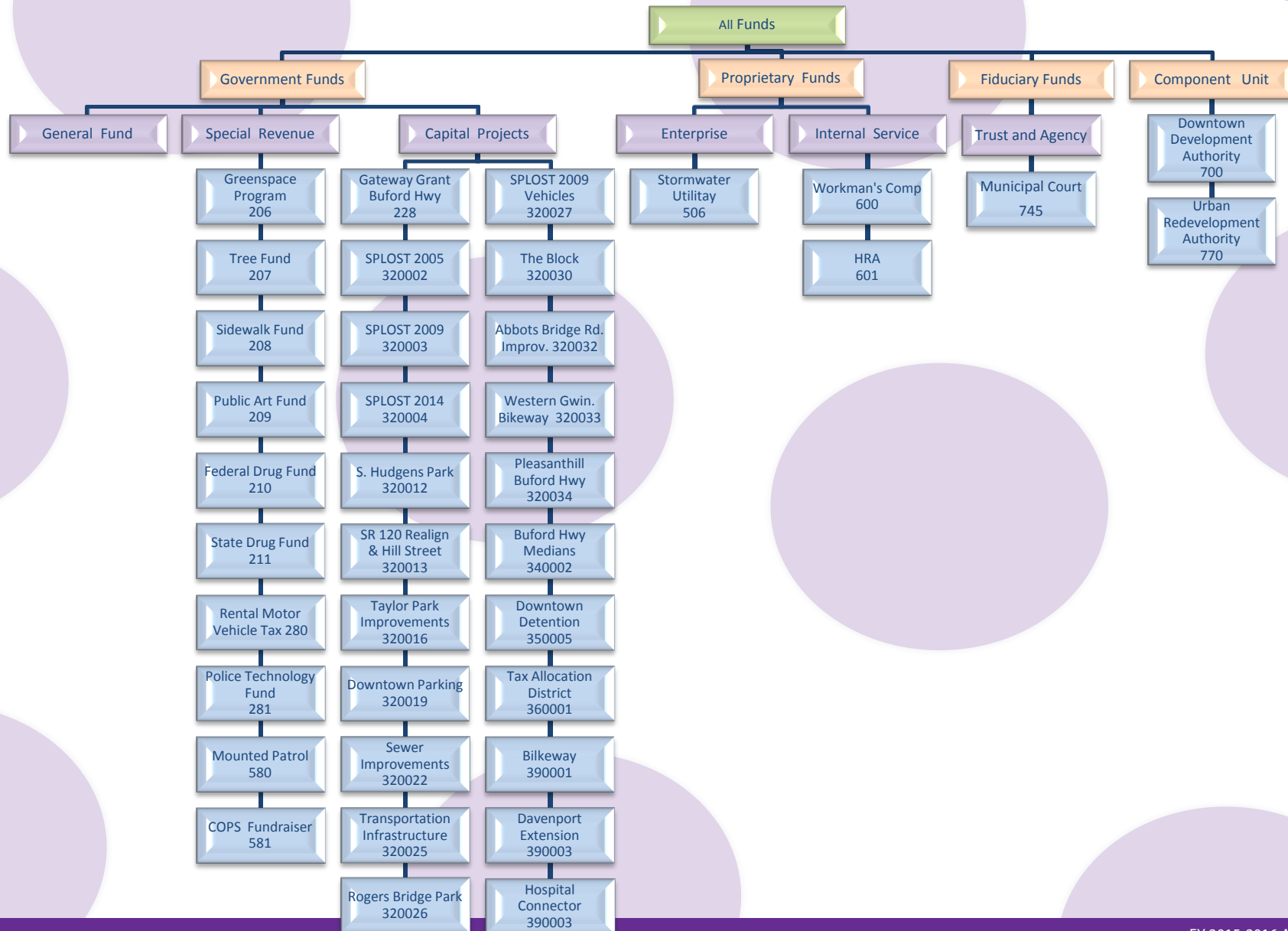
The City of Duluth's accounting system is organized and operated on a fund basis. All of the City's individual funds are first classified by category and then by fund type within and category. Duluth uses three primary categories:

1. **Governmental Funds:** The funds through which most governmental functions typically are financed.
2. **Proprietary Funds:** The funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial positions, and changes in financial position.
3. **Component Unit:** a legally separate entity for which the governing board and/or management of Duluth is financially accountable.

The three categories above are divided into the following fund types:

1. **General Fund:** Account for all financial resources except those required to be accounted for in another fund.
2. **Special Revenue Fund:** Account for the proceeds of specific revenue sources that are restricted legally to expenditure for specific purpose.
3. **Capital Project Funds:** Account for financial resources to be used for the acquisition or construction of major capital facilities.
4. **Enterprise Funds:** A government may use an enterprise fund to report any activity for which it charges a fee to external users for goods or services.
5. **Internal Service Funds:** Account for the financing of goods or services provided by one department to other departments of the City, on a cost reimbursement basis.
6. **Trust and Agency Funds:** Account for assets held by government in a trustee capacity or as an agent for individuals, private organizations, other government units, and or funds.

Duluth 2016 Financial Policies



Duluth 2016 Financial Policies



Department/Fund Relationship

	Government Funds			Proprietary Funds		Fiduciary Funds	Component Unit
Department	General Fund	Special Revenue	Capital Projects	Stormwater Utility	Internal Service	Municipal Court	DDA & URA
Mayor & Council	X		X	X	X		
City Manager	X		X	X	X		X
City Clerk	X		X	X	X		X
General Government	X						
Public Information/Marketing	X	X					
Municipal Court	X		X			X	
Police	X	X	X				
Public Works	X		X	X			
Parks & Recreation	X		X				
Planning & Development	X	X	X	X			X

The table above shows the relationship of each department to the City of Duluth funds. The City departments are represented in the left most column of the table and the City funds are represented along the top of the table. An "X" in a box illustrates that the corresponding department may have received an appropriation from that fund or is involved in the operation of the fund.

Duluth 2016 Financial Policies



Account Coding Structure

The City of Duluth adheres to the Uniform Chart of Accounts for Local Governments in Georgia. The primary goal in establishing a Uniform Charts of Accounts is to improve government accountability by making financial information reported by Georgia's local governments more comparable, thereby enabling local taxpayers and local policy makers to better understand and evaluate local government service delivery and operations.

Fund	Function	Activity	Account
####	#####	#####	#####

Examples of Duluth's account coding structure:

The purchase of supplies for the police uniform division is coded: 100.3000.3223.531104

Fund: 100 – General Fund
Function: 3000 – Police
Activity: 3223 – Uniform Division
Account: 531104 – Supplies

The purchase of building maintenance for Rogers Bridge Park is coded 100.6000.6218.522130

Fund: 100 – General Fund
Function: 6000 – Parks and Recreation
Activity: 6218 – Rogers Bridge Park
Account: 522130 – Building Maintenance

The grant payment for the Community Betterment Program is coded: 100.7000.7410.573002

Fund: 100 – General Fund
Function: 7000 – Planning and Development
Activity: 7410 – Planning and Development Administration
Account: 573002 – Community Betterment Program



Duluth 2016 Budget Calendar



	Jan	Feb	Mar	April	May	June
Strategic Planning & Budget Development						
▪ Budget Calendar presented to begin drafting of 2016 departmental Budget	➔					
▪ Dept Budget Meeting-City Manager/Public Information/ Parks & Recreation/Public Works			➔			
▪ Dept Budget Meeting-All Police units/Court Services			➔			
▪ Dept Budget Meeting-Mayor & Council/City Clerk, Business Office, Finance, IT, HR, General Government			➔			
▪ Budget Meeting-Review of All CIP's-All Depts			➔			
▪ Budget Meeting-Initial Revenues			➔			
▪ Internal Budget Committee* meets to rank all new CIP's			➔			
▪ Revenues Finalized-Changes no longer accepted			➔			
▪ New CIP as ranked by the Internal Budget Committee* presented to Council via E-mail			➔			
▪ Council returns their CIP ranking to Finance Manager			➔			
Finalize and Adopt						
▪ Budget Draft is finalized by Finance Manager				➔		
▪ Post Public Notice and E-mail newspaper for the three work sessions for the Council's review of the proposed budget				➔		
▪ Proposed 2016 Budget Draft presented to the Mayor and Council, and to the City Attorney for review**				➔		
▪ First Council review of proposed revenues & proposed Dept Budget				➔		
▪ Second Council review of proposed Dept Budgets & proposed CIP's				➔		
▪ Post Public Hearing Notice and Adoption schedule-E-mail newspaper for the Public Hearing of the proposed budget before Council				➔		
▪ Final Council Review of proposed CIP's and Dept Budgets (if needed)				➔		
▪ Public Hearing					➔	
▪ Adoption of Budget						➔

*City Manager, Police Chief, City Clerk are the members of Internal Budget Committee

**Charter requirement

Duluth 2016 Budget at a Glance



The 2016 City of Duluth budget will become effective on July 1, 2015 and run through June 30, 2016. The City provides many services to its current residents and businesses, as well as planning for those that will be available in the future. The FY2016 Annual Budget accounts for over \$25 million* in general fund revenue, grants from a variety of sources and Fund Balance.

*This does not include the Capital Improvement program which is multi-year project based program and Component Units which are budgeted separately from the governmental operating budgets.

The Mayor and Council spend several sessions reviewing and revising the budget as presented by staff. The City Council makes the final determination as to how much money will be approved for the operating budget and capital improvement budget. The last step of the process is the public hearing, where citizen input is accepted and considered. Once adopted, the budget is put into place and becomes the spending plan for the fiscal year.

Property Tax Rates

Ad Valorem Property Taxes are the largest single revenue source for the City of Duluth. The millage rates have remained steady historically, as you can see from the previous table. The City has been able to accomplish this objective as a result of new residential and commercial development and also through wise financial management. This expansion in residential and commercial development increases the demand for City services. The City's goal is to try to maintain the current level of services with minimal tax increases for the citizens of Duluth.

In addition to other revenues, Property Taxes provide support for expenditures of all city departments, with the exception of project specific grant funds. An illustration of how your property tax bill is calculated is shown below and is based on the current millage rate of 5.991 (0.005991).

EXAMPLE:

Based on a home with a fair market value of \$200,000, the assessed value would be \$80,000 (\$200,000 x 40%), as tax bills are calculated using 40% of a property's fair market value. The amount billed for property taxes would be \$80,000 x .005991 = \$479.28 per year. The property tax bill would be further reduced by any exemptions available to the property tax owner and the tax bill its self would be reduced by any tax credit available.



Duluth 2016 Budget at a Glance



Balanced Budget

REVENUES

Projected Revenues and Grants	\$ 22,080,626
Prior Year Reserves	<u>3,680,744</u>
Total Revenues	<u>\$ 25,761,370</u>

EXPENDITURES

Operations Budget	\$ 20,978,604
Other Funds	<u>4,782,766</u>
Total Expenditures	<u>\$ 25,761,370</u>
Difference in Revenues and Expenditures	<u>\$ -0-</u>

Revenue Summary

In FY 2016, it is anticipated that the City will take in \$22,080,626 in revenue and various grants. This includes funds received from taxes, license fees, fines, user fees, intergovernmental grants, and bonds. For FY 2016, the City has budgeted to expend \$25,761,370. As a result, it will be necessary to use \$3,680,744 of the City's savings (prior year reserves) to fund the budgeted expenditures. Therefore, in FY2016 the City has a balanced budget.



Duluth 2016 Budget at a Glance



ORDINANCE

TO ADOPT THE FISCAL YEAR 2016 BUDGET FOR EACH FUND OF THE CITY OF DULUTH, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of the City of Duluth; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia, Annotated (OCGA) requires a balanced budget for the City's fiscal year, which runs from July 1st to June 30th of each year; and

WHEREAS, the City Council held public hearings on May 11, 2015, and June 8, 2015, duly noticed as prescribed by law and published in the Gwinnett Daily Post at which time the public was given the opportunity to voice their protests, suggestions, or criticisms, if any, on the budget; and

WHEREAS, the Mayor and Council of the City of Duluth have reviewed the proposed FY16 budget as presented by the City Manager; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the Mayor and Council wish to adopt this proposal as the Fiscal Year 2016 Annual Budget, effective July 1, 2015 to June 30, 2016.

NOW THEREFORE, the Council of the City of Duluth, Georgia hereby ordains as follows:

- Section 1. That the proposed Fiscal Year 2016 Budget attached hereto as shown on Exhibit "A" and incorporated herein as a part of this Ordinance is hereby adopted as the Budget for the City of Duluth, Georgia for Fiscal Year 2016 with a tentative millage rate of 5.991 mills.
- Section 2. That the items of revenues, other financial resources, and sources of cash shown in the budget documents attached hereto as Exhibit "A" and Exhibit "B" for each fund in the amounts anticipated are hereby adopted, and that the amounts shown in the budget for each fund as proposed expenditures or expense, and uses of cash are hereby appropriated to the departments named in each fund.
- Section 3. That the "Legal levels of Control" as defined in OCGA 36-81 are set at the departmental fund level.
- Section 4. That all appropriations shall lapse at the end of the fiscal year, June 30, 2016.

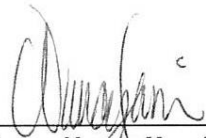
Duluth 2016 Budget at a Glance




Section 5. That this Ordinance shall be and remain in full force and effect from and after its date of adoption.

IT IS SO ORDAINED this 8th day of June, 2015.

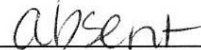
Those councilmembers
voting in favor:




Mayor Nancy Harris



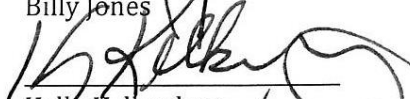
Marsha A. Bomar



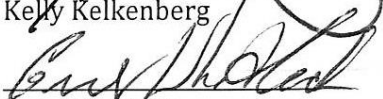
Jim Dugan



Billy Jones

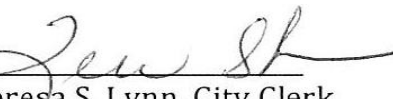


Kelly Kelkenberg



Greg Whitlock

Those councilmembers
voting in opposition:

ATTEST 

Teresa S. Lynn, City Clerk

Duluth 2016 Fund Balance

All Funds Summary



	FY13		FY14		FY15		FY16	
	Actual		Actual		Amended Budget		Adopted Budget	
BEGINNING BALANCE	\$	2,063,559	\$	2,611,839	\$	4,150,123	\$	(1,405,686)
REVENUES/SOURCES								
General Fund		18,113,022		16,960,451		17,223,356		17,460,461
Special Revenue Fund		250,922		156,794		235,882		174,245
Enterprise Fund		764,647		2,552,522		781,380		775,600
Internal Service Fund		339,684		337,108		324,800		324,800
Trust & Agency Fund		-		2,761,369		3,335,644		3,345,520
Component Unit		1,811,878		1,802,141		1,885,622		2,479,258
Total Revenue/Sources		21,280,153		24,570,385		23,786,684		24,559,884
EXPENDITURES/USES								
General Fund		17,847,305		17,931,676		22,812,208		20,978,604
Special Revenue Fund		324,786		178,403		416,765		358,127
Enterprise Fund		711,337		619,725		1,706,798		775,599
Internal Service Fund		275,324		336,812		349,839		340,440
Trust & Agency Fund		-		2,761,369		3,335,644		3,345,520
Component Unit		1,573,121		1,204,117		721,239		803,898
Total Expenditures/Uses		20,731,873		23,032,102		29,342,493		26,602,188
Excess Revenues over Expenditures		548,280		1,538,284		(5,555,809)		(2,042,304)
ENDING BALANCE	\$	2,611,839	\$	4,150,123	\$	(1,405,686)	\$	(3,447,990)

Duluth 2016

Fund Balance

All Funds Detail



	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
BEGINNING BALANCE	\$ 2,063,559	\$ 2,611,839	\$ 4,150,123	\$ (1,405,686)
REVENUES/SOURCES				
<i>General Fund</i>				
General Property Tax	8,588,290	9,045,691	8,906,600	9,370,600
Excise Tax	593,723	613,121	597,500	618,500
Business Tax	2,393,729	2,446,375	2,384,000	2,515,000
Penalty & Interest on Delinquent Taxes	69,319	70,236	60,400	61,900
Licenses & Permits	437,232	442,687	489,250	614,100
Intergovernmental Revenues	1,411,960	1,136,793	1,081,210	1,111,357
Charges for Service	639,222	595,756	579,794	589,818
Fines & Forfeitures	3,453,059	2,094,554	2,706,000	2,300,100
Investment Income	77,050	67,890	67,500	49,500
Contributions & Donations	160,346	11,778	64,100	17,000
Miscellaneous Revenue	180,676	110,330	134,825	104,775
Other Financing Sources	108,416	325,241	152,177	107,811
Total General Fund	18,113,022	16,960,451	17,223,356	17,460,461
<i>Enterprise Fund</i>				
Stormwater	764,647	2,552,522	781,380	775,600
Total Enterprise Fund	764,647	2,552,522	781,380	775,600
<i>Internal Service Fund</i>				
Workers Compensation Fund	255,936	254,360	254,800	254,800
Health Reimbursement Account	83,748	82,748	70,000	70,000
Total Internal Service Fund	339,684	337,108	324,800	324,800

Continued on next page

Duluth 2016 Fund Balance

All Funds Detail



	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
<i>Special Revenue</i>				
Greenspace Program	-	-	-	-
Landscaping Tree Fund	-	-	-	-
Sidewalk Fund	-	-	-	-
Public Art Fund	-	-	31,000	1,000
Federal Drug Fund	-	-	20,000	-
State Drug Fund	10,436	2,628	15,000	15,000
Operation Drive Smart	-	-	-	-
H.E.A.T	27,940	17,831	17,832	-
J.A.G	1,845	-	-	-
Rental Car Tax	40,336	35,969	34,200	39,600
Police Technology Fund	108,674	94,931	112,000	112,000
Mounted Patrol	7,000	-	-	-
COPS Fundraiser	54,691	5,435	5,850	6,645
Total Special Revenue	250,922	156,794	235,882	174,245
<i>Trust & Agency Fund</i>				
Municipal Court	-	2,761,369	3,335,644	3,345,520
Total Trust & Agency Fund	-	2,761,369	3,335,644	3,345,520
<i>Component Unit</i>				
DDA	788,027	778,956	863,419	1,456,446
URA	1,023,851	1,023,185	1,022,203	1,022,812
Total Component Unit	1,811,878	1,802,141	1,885,622	2,479,258
Total Revenue/Sources	21,280,153	24,570,385	23,786,684	24,559,884
Continued on next page				

Duluth 2016 Fund Balance

All Funds Detail



	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
EXPENDITURES/USES				
<i>General Fund</i>				
Mayor & Council	62,257	61,878	187,156	175,994
City Manager	450,837	499,284	560,130	395,503
City Clerk/Business Office	2,367,168	2,358,498	2,874,639	2,821,631
Public Information & Marketing	387,418	564,526	740,439	682,841
Municipal Court	1,424,511	538,111	607,579	641,503
Public Safety	6,608,503	7,454,234	8,685,086	8,562,800
Public Works	1,228,199	1,269,950	1,924,326	1,709,060
Parks & Recreation	1,466,781	1,595,935	1,779,220	1,782,152
Planning & Development	1,101,092	1,216,353	1,238,478	1,203,699
General Governmental	2,750,539	2,372,906	4,215,155	3,003,421
Total General Fund	17,847,305	17,931,676	22,812,208	20,978,604
<i>Enterprise Fund</i>				
Stormwater	711,337	619,725	1,706,798	775,599
Total Enterprise Fund	711,337	619,725	1,706,798	775,599
<i>Internal Service Fund</i>				
Workers Compensation Fund	239,800	301,654	264,199	254,800
Health Reimbursement Account	35,524	35,158	85,640	85,640
Total Internal Service Fund	275,324	336,812	349,839	340,440

Continued on next page

Duluth 2016 Fund Balance

All Funds Detail



	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
<i>Special Revenue</i>				
Greenspace Program	-	-	-	59,467
Landscaping Tree Fund	4,475	1,500	-	3,779
Sidewalk Fund	-	-	8,000	8,000
Public Art Fund	-	-	30,000	1,000
Federal Drug Fund	15,564	28,148	33,000	727
State Drug Fund	43,398	30,283	47,638	26,783
Operation Drive Smart	51,937	-	-	-
H.E.A.T	28,705	-	-	-
J.A.G	951	894	-	-
Rental Car Tax	51,825	9,225	77,700	90,000
Police Technology Fund	100,000	100,000	112,000	112,000
Mounted Patrol	4,282	4,422	-	645
COPS Fundraiser	23,649	3,931	108,427	55,726
Total Special Revenue	324,786	178,403	416,765	358,127
<i>Trust & Agency Fund</i>				
Municipal Court	-	2,761,369	3,335,644	3,345,520
Total Trust & Agency Fund	-	2,761,369	3,335,644	3,345,520
<i>Component Unit</i>				
DDA	1,105,258	937,842	510,457	611,086
URA	467,863	266,275	210,782	192,812
Total Component Unit	1,573,121	1,204,117	721,239	803,898
Total Expenditures/Uses	20,731,873	23,032,102	29,342,493	26,602,188
Excess Revenues over Expenditures	548,280	1,538,284	(5,555,809)	(2,042,304)
ENDING BALANCE	\$ 2,611,839	\$ 4,150,123	\$ (1,405,686)	\$ (3,447,990)

Duluth 2016 Fund Balance

All Funds Balance Change



CHANGE IN ENDING FUND BALANCE 2015 AMENDED BUDGET COMPARED TO 2016 ADOPTED

	2015 Amended Ending Fund Balance	2016 Adopted Ending Fund Balance	Change in Fund Balance	% Change
General Fund	8,893,886	5,375,743	(3,518,143)	-40%
Special Revenue Fund	75,215	(108,667)	(183,882)	-244%
Enterprise Fund	1,536,549	1,536,550	1	0%
Internal Service Fund	645,652	630,012	(15,640)	-2%
Component Unit	(12,556,988)	(10,881,628)	1,675,360	-13%
	(1,405,686)	(3,447,990)	(2,042,304)	145%

Explanation of Changes in Fund Balance Greater Than 10%

General Fund - FY 2016 expenditures are projected to exceed revenues by \$3,518,143. This use of budgeted reserves was necessary to create a balanced budget. As a result of financial forecasting and the City's efforts to reduce the use of reserves to balance the budget, this amount is \$579,200 less than that in FY15.

Special Revenue Fund - Greenspace Program funds will be used to purchase greenspace and close this fund. Rental Vehicle funds are to be used for the one time purchase of a marquee sign for the City's theatre. The police department is request additional funds from COPS Fundraiser Fund to mentor youth in the City.

Component Unit - Main funding source is the transfer of funds from the General Fund to pay semi-annual bond payments. Higher bond principal payment will result in a positive change in the overall fund balance.

Duluth 2016 Fund Balance

General Fund



	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
BEGINNING BALANCE	\$ 15,188,245	\$ 15,453,962	\$ 14,482,738	\$ 8,893,886
REVENUES/SOURCES				
General Property Tax	8,588,290	9,045,691	8,906,600	9,370,600
Excise Tax	593,723	613,121	597,500	618,500
Business Tax	2,393,729	2,446,375	2,384,000	2,515,000
Penalty & Interest on Delinquent Taxes	69,319	70,236	60,400	61,900
Licenses & Permits	437,232	442,687	489,250	614,100
Intergovernmental Revenues	1,411,960	1,136,793	1,081,210	1,111,357
Charges for Service	639,222	595,756	579,794	589,818
Fines & Forfeitures	3,453,059	2,094,554	2,706,000	2,300,100
Investment Income	77,050	67,890	67,500	49,500
Contributions & Donations	160,346	11,778	64,100	17,000
Miscellaneous Revenue	180,676	110,330	134,825	104,775
Other Financing Sources	108,416	325,241	152,177	107,811
Total Revenue/Sources	18,113,022	16,960,451	17,223,356	17,460,461
EXPENDITURES/USES				
Mayor & Council	62,257	61,878	187,156	175,994
City Manager	450,837	499,284	560,130	395,503
City Clerk/Business Office	2,367,168	2,358,498	2,874,639	2,821,631
Public Information & Marketing	387,418	564,526	740,439	682,841
Municipal Court	1,424,511	538,111	607,579	641,503
Public Safety	6,608,503	7,454,234	8,685,086	8,562,800
Public Works	1,228,199	1,269,950	1,924,326	1,709,060
Parks & Recreation	1,466,781	1,595,935	1,779,220	1,782,152
Planning & Development	1,101,092	1,216,353	1,238,478	1,203,699
General Governmental	2,750,539	2,372,906	4,215,155	3,003,421
Total Expenditures/Uses	17,847,305	17,931,676	22,812,208	20,978,604
Excess Revenues over Expenditures	265,717	(971,224)	(5,588,852)	(3,518,143)
ENDING BALANCE	\$ 15,453,962	\$ 14,482,738	\$ 8,893,886	\$ 5,375,743

Duluth 2016 Fund Balance

Special Revenue Fund



	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
BEGINNING BALANCE	\$ 351,571	\$ 277,707	\$ 256,098	\$ 75,215
REVENUES/SOURCES				
Greenspace Program	-	-	-	-
Landscaping Tree Fund	-	-	-	-
Sidewalk Fund	-	-	-	-
Public Art Fund	-	-	31,000	1,000
Federal Drug	-	-	20,000	-
State Drug	10,436	2,628	15,000	15,000
Drive Smart	-	-	-	-
HEAT Grant	27,940	17,831	17,832	-
J.A.G	1,845	-	-	-
Rental Vehicle	40,336	35,969	34,200	39,600
Police Tech	108,674	94,931	112,000	112,000
Mounted Patrol	7,000	-	-	-
COPS Fundraiser	54,691	5,435	5,850	6,645
Total Revenue/Sources	250,922	156,794	235,882	174,245
EXPENDITURES/USES				
Greenspace Program	-	-	-	59,467
Landscaping Tree Fund	4,475	1,500	-	3,779
Sidewalk Fund	-	-	8,000	8,000
Public Art Fund	-	-	30,000	1,000
Federal Drug	15,564	28,148	33,000	727
State Drug	43,398	30,283	47,638	26,783
Drive Smart	51,937	-	-	-
HEAT Grant	28,705	-	-	-
J.A.G	951	894	-	-
Rental Vehicle	51,825	9,225	77,700	90,000
Police Tech	100,000	100,000	112,000	112,000
Mounted Patrol	4,282	4,422	-	645
COPS Fundraiser	23,649	3,931	108,427	55,726
Total Expenditures/Uses	324,786	178,403	416,765	358,127
Excess Revenues over Expenditures	(73,864)	(21,609)	(180,883)	(183,882)
ENDING BALANCE	\$ 277,707	\$ 256,098	\$ 75,215	\$ (108,667)

Duluth 2016 Fund Balance

Enterprise Fund



		FY13 Actual		FY14 Actual		FY15 Amended Budget		FY16 Adopted Budget
BEGINNING BALANCE	\$	475,860	\$	529,170	\$	2,461,967	\$	1,536,549
REVENUES/SOURCES								
Stormwater		764,647		2,552,522		781,380		775,600
Total Revenue/Sources		764,647		2,552,522		781,380		775,600
EXPENDITURES/USES								
Stormwater		711,337		619,725		1,706,798		775,599
Total Expenditures/Uses		711,337		619,725		1,706,798		775,599
Excess Revenues over Expenditures		53,310		1,932,797		(925,418)		1
ENDING BALANCE	\$	529,170	\$	2,461,967	\$	1,536,549	\$	1,536,550

Duluth 2016 Fund Balance

Internal Service Fund



		FY13 Actual		FY14 Actual		FY15 Amended Budget		FY16 Adopted Budget
BEGINNING BALANCE	\$	606,035	\$	670,395	\$	670,691	\$	645,652
REVENUES/SOURCES								
Work Comp		255,936		254,360		254,800		254,800
HRA		83,748		82,748		70,000		70,000
Total Revenue/Sources		339,684		337,108		324,800		324,800
EXPENDITURES/USES								
Work Comp		239,800		301,654		264,199		254,800
HRA		35,524		35,158		85,640		85,640
Total Expenditures/Uses		275,324		336,812		349,839		340,440
Excess of Revenues over Expenditures		64,360		296		(25,039)		(15,640)
ENDING BALANCE	\$	670,395	\$	670,691	\$	645,652	\$	630,012

Duluth 2016 Fund Balance

Trust & Agency Fund



		FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	
BEGINNING BALANCE	\$	-	\$	-	\$	-
REVENUES/SOURCES						
Municipal Court		-	2,761,369	3,335,644		3,345,520
Total Revenue/Sources		-	2,761,369	3,335,644		3,345,520
EXPENDITURES/USES						
Municipal Court		-	2,761,369	3,335,644		3,345,520
Total Expenditures/Uses		-	2,761,369	3,335,644		3,345,520
Excess of Revenues over Expenditures		-	-	-		-
ENDING BALANCE	\$	-	\$	-	\$	-

Duluth 2016 Fund Balance

Component Units



	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget
BEGINNING BALANCE	\$ (14,558,152)	\$ (14,319,395)	\$ (13,721,371)	\$ (12,556,988)
REVENUES/SOURCES				
DDA	788,027	778,956	863,419	1,456,446
URA	1,023,851	1,023,185	1,022,203	1,022,812
Total Revenue/Sources	1,811,878	1,802,141	1,885,622	2,479,258
EXPENDITURES/USES				
DDA	1,105,258	937,842	510,457	611,086
URA	467,863	266,275	210,782	192,812
Total Expenditures/Uses	1,573,121	1,204,117	721,239	803,898
Excess Revenues over Expenditures	238,757	598,024	1,164,383	1,675,360
ENDING BALANCE	\$ (14,319,395)	\$ (13,721,371)	\$ (12,556,988)	\$ (10,881,628)

Duluth 2016 General Fund Revenues

Summary

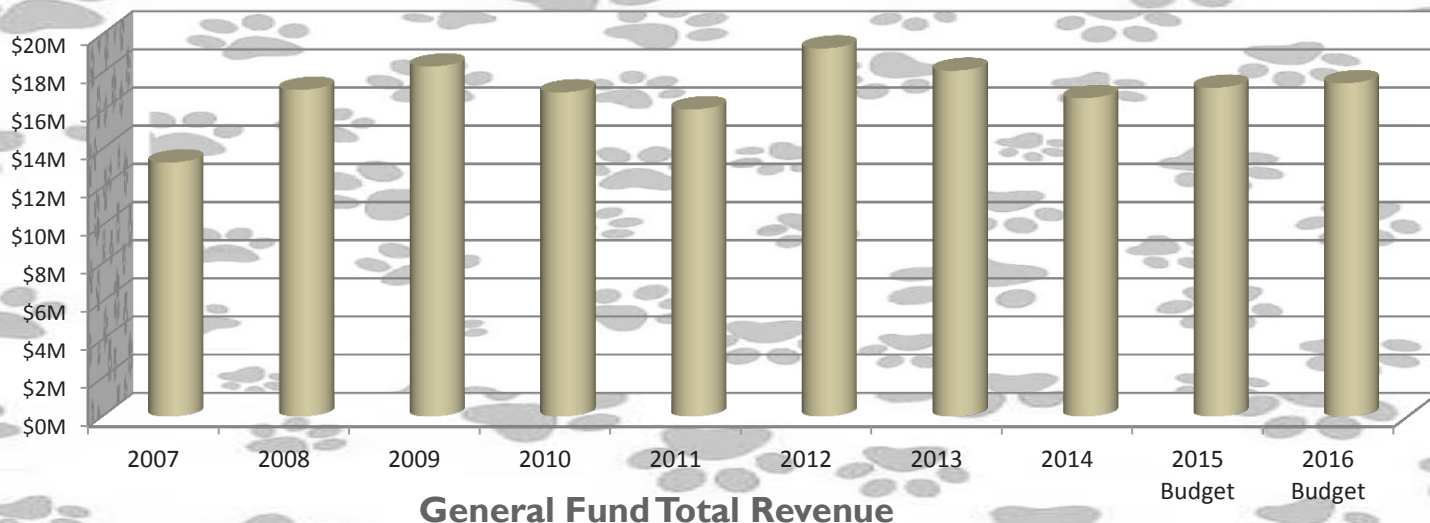


General Fund Revenue Summary



Description	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change	% Total
General Property Taxes	\$ 8,588,291	\$ 9,045,691	\$ 8,906,600	\$ 9,370,600	\$ 464,000	5.2%	53.7%
Selective Sales & Use Taxes	593,723	613,121	597,500	618,500	21,000	3.5%	3.5%
Business Taxes	2,393,729	2,446,376	2,384,000	2,515,000	131,000	5.5%	14.4%
Penalties & Interest on Delinquent Taxes	69,319	70,236	60,400	61,900	1,500	2.5%	0.4%
Licenses & Permits	437,233	442,688	489,250	614,100	124,850	25.5%	3.5%
Intergovernmental Revenues	1,411,960	1,136,793	1,081,210	1,111,357	30,147	2.8%	6.4%
Charges for Service	639,222	595,758	579,794	589,818	10,024	1.7%	3.4%
Fines & Forfeitures	3,453,059	2,094,554	2,706,000	2,300,100	(405,900)	-15.0%	13.2%
Investment Income	77,050	67,890	67,500	49,500	(18,000)	-26.7%	0.3%
Contributions & Donations	160,346	11,778	64,100	17,000	(47,100)	-73.5%	0.1%
Miscellaneous Revenue	180,676	110,330	134,825	104,775	(30,050)	-22.3%	0.6%
Other Financing Sources	108,416	325,241	152,177	107,811	(44,366)	-29.2%	0.6%
Total Operating Revenue:	\$ 18,113,023	\$16,960,456	\$17,223,356	\$ 17,460,461	\$ 237,105	1.4%	100%

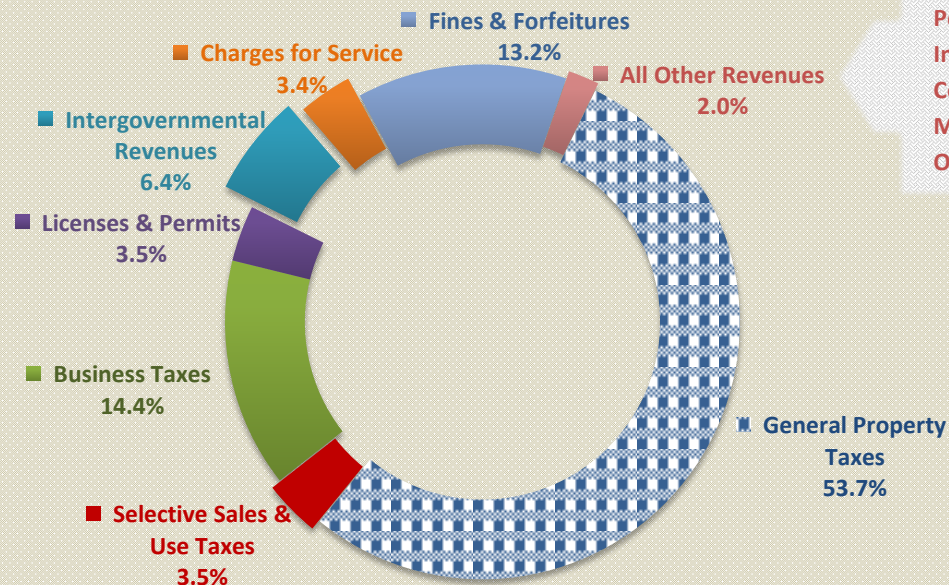
The overall budgeted revenue \$17,460,461 has increased by \$237,105 from the FY 2015 amended budget. This slight increase is due to no revenue from Red light fines that offsets most of increase in General property taxes, business taxes, and Licenses & permits.



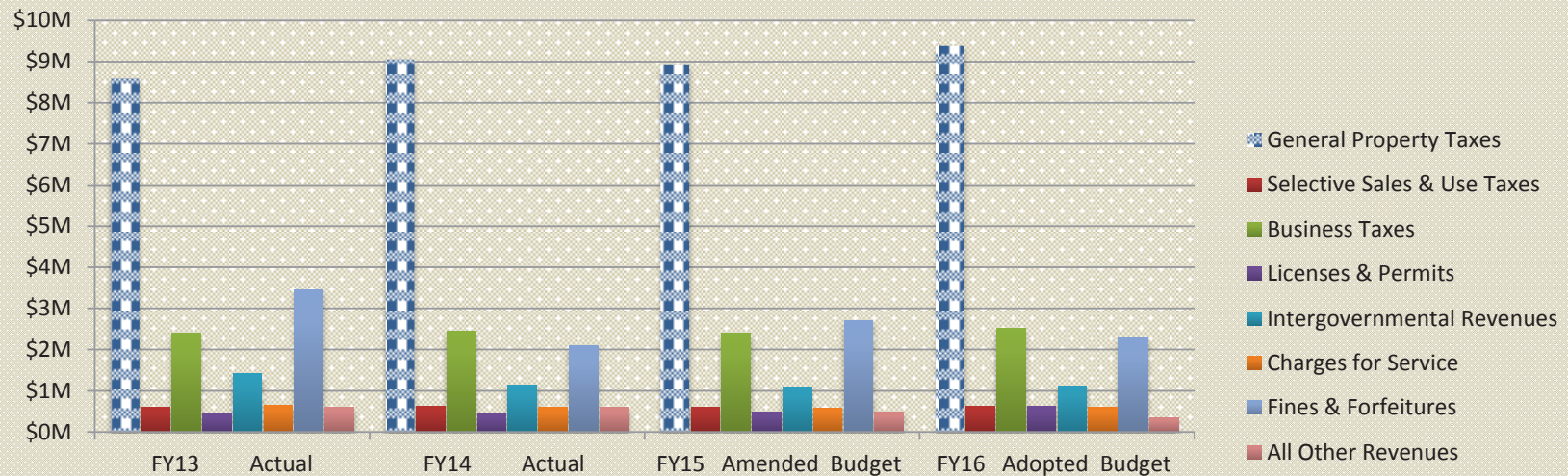
Duluth 2016

General Fund Revenues

Revenue Summary



All Other Revenue:
 Penalties & Interest on Delinquent Taxes
 Investment Income
 Contributions & Donations
 Miscellaneous Revenue
 Other Financing Sources



Duluth 2016 General Fund Revenues

Taxes

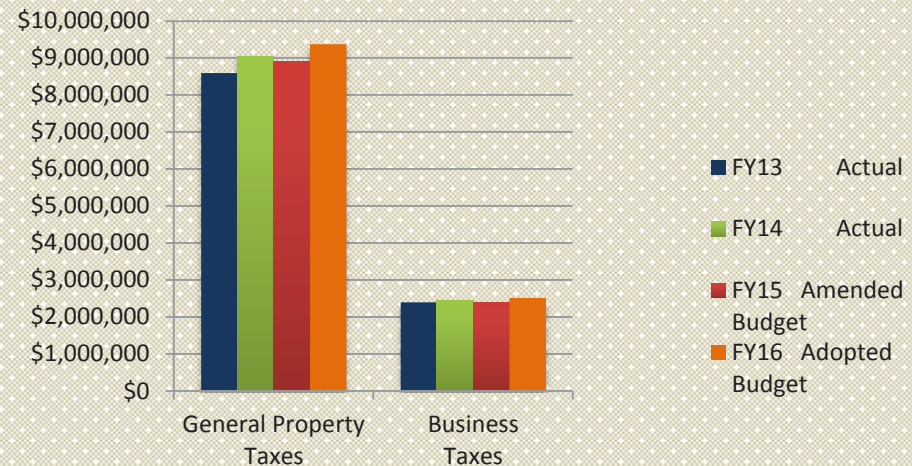
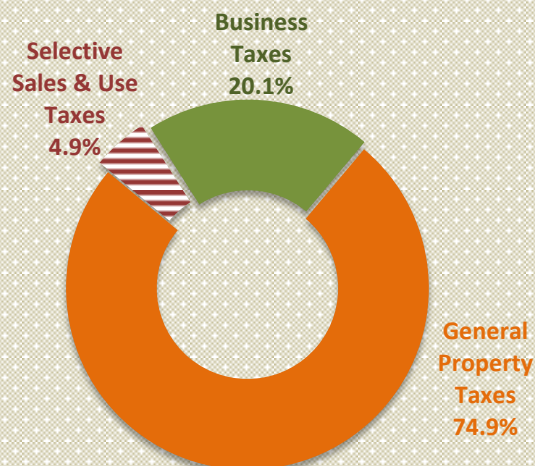


REVENUE – GENERAL FUND
June 30, 2015 to July 1, 2016

Taxes

The City of Duluth's main revenue source is collected through Taxes. There are four primary categories for tax revenues: General Property Taxes, Excise Taxes, Business Taxes, and Penalties and Interest on Delinquent Taxes. This category represents 72% of the total FY 2016 proposed general fund revenues. The City has budgeted to collect \$12,566,000 in Tax revenue during FY 2016, an increase of 5.2% from FY 2015. Much of this increase is attributed to an increase in property taxes due to reassessment, additional occupational (business license) taxes, and slightly higher penalty and interest fees.

Taxes	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
General Property Taxes	\$8,588,291	\$9,045,691	\$8,906,600	\$9,370,600	\$464,000	5.21%
Selective Sales & Use Taxes	593,723	613,121	597,500	618,500	21,000	3.51%
Business Taxes	2,393,729	2,446,376	2,384,000	2,515,000	131,000	5.49%
Penalties & Interest on Delinquent Taxes	69,319	70,236	60,400	61,900	1,500	2.48%
Total	\$11,645,061	\$12,175,424	\$11,948,500	\$12,566,000	\$617,500	5.2%



Duluth 2016 General Fund Revenues

General Property Taxes

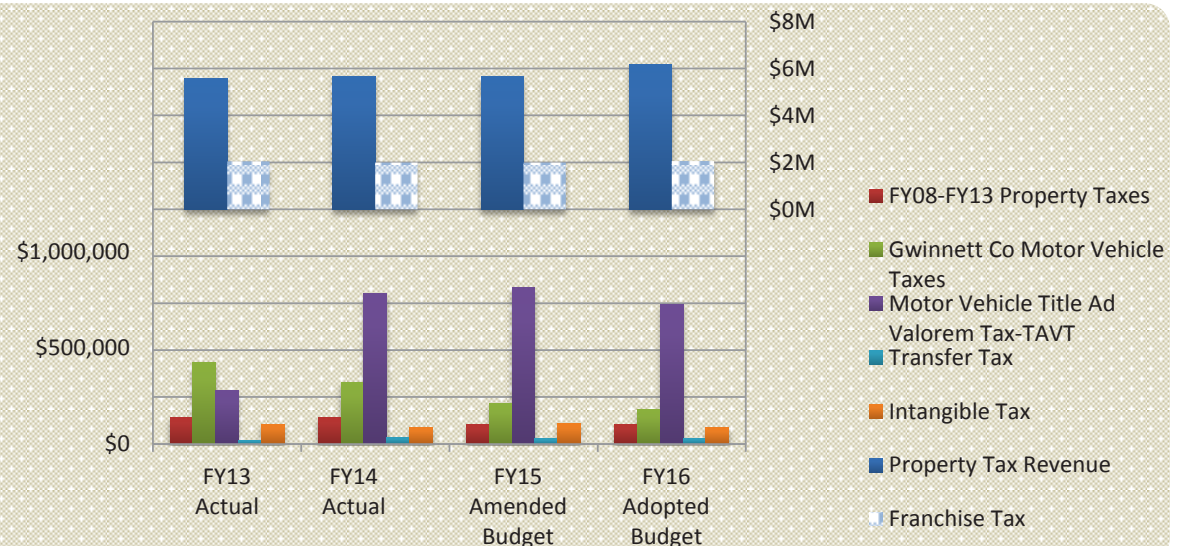
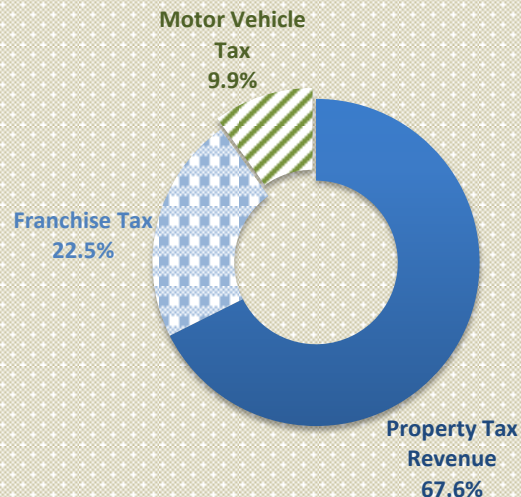


GENERAL PROPERTY TAX



		FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Property Tax Revenue	\$	5,567,023	\$5,684,289	\$5,645,000	\$6,190,000	\$545,000	9.7%
FY08-FY13 Property Taxes		140,014	140,059	101,600	101,600	-	0.0%
Gwinnett Co Motor Vehicle Taxes		423,298	320,755	210,000	180,000	(30,000)	-14.3%
Motor Vehicle Title Ad Valorem Tax-TAVT		279,221	784,491	817,000	725,000	(92,000)	-11.3%
Transfer Tax		21,134	34,273	28,000	29,000	1,000	3.6%
Intangible Tax		103,936	88,210	105,000	85,000	(20,000)	-19.0%
Franchise Tax		2,053,665	1,993,614	2,000,000	2,060,000	60,000	3.0%
Total:	\$	8,588,291	\$9,045,691	\$8,906,600	\$9,370,600	\$464,000	5.2%

General Property Taxes are ad valorem taxes levied on an assessed valuation of Real and/or Personal Property, Motor Vehicles, Intangible Taxes and Franchise Taxes within the City limits of Duluth. The City projects 5.2% more general property tax revenue than FY 2015 based on recovering real estate market condition.

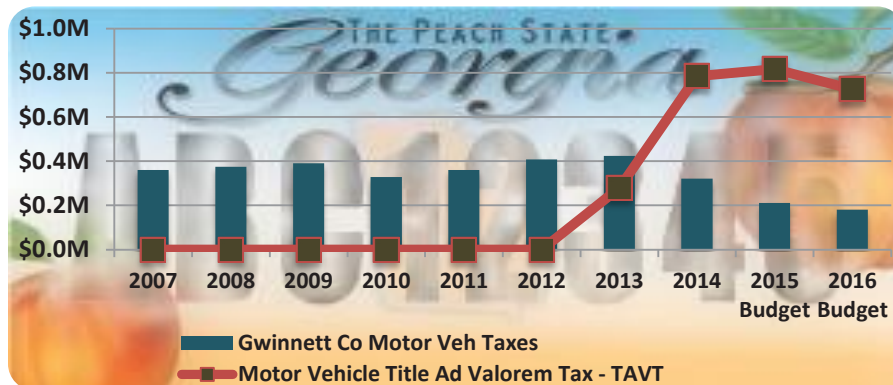
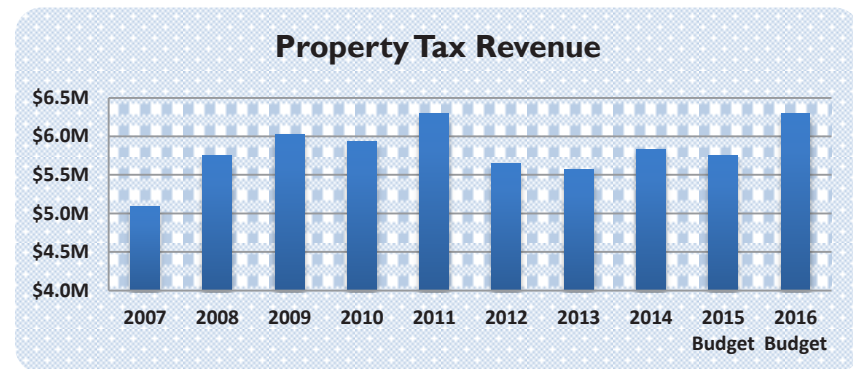


Duluth 2016 General Fund Revenues

Property Taxes



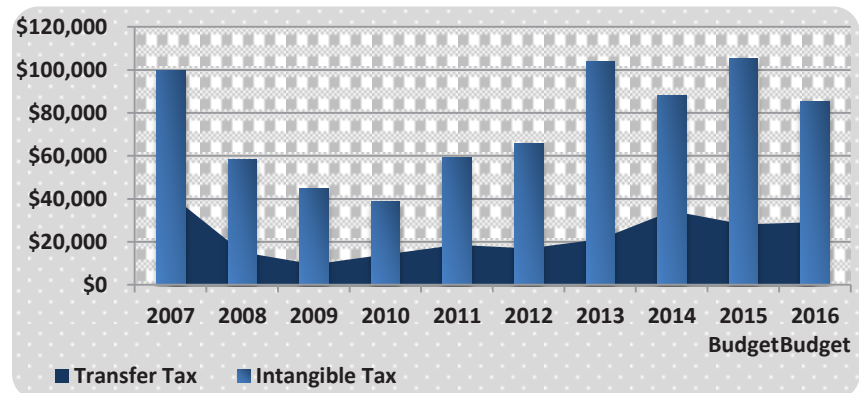
Property Taxes: Each year the Duluth City Council adopts a property tax rate for the ensuing fiscal year. Bills are mailed each fall, after the tax digest has been reviewed and approved by the Georgia Department of Revenue. The Tax Commissioner of Gwinnett County is responsible for preparing the annual digest and submitting it to the City. The assessed valuation is 40% of the actual value of the property. 90% of property taxes are collected on or before November 30th. Collections received after November 30th are considered delinquent and penalties accrue. With the millage rate remaining the same at 5.991, we projects FY16 property tax revenue of \$6,190,000 – an increase of \$545,000 from FY 15.



Gwinnett Motor Vehicle Taxes: Revenues that are received from ad valorem taxes levied on motor vehicle personal property. Effective March 1, 2013, House Bill 386 removed the sales tax and the annual ad valorem tax on newly purchased vehicles. It replaced these taxes with a new Motor Vehicle Title Ad Valorem Tax (TAVT) that is expected to phase in over several years while the old tax is phase out. When you consider taxing methods and the fair market values used by both taxes, the new TAVT is expected to generate more revenue than the prior Gwinnett Co Motor Vehicle Tax.

Transfer Taxes: This revenue is collected as a real estate excise tax on transactions involving the sale of property. It is imposed at \$1 on the first \$1,000 or fractional value, then \$.10 per additional \$100 of value. The tax is divided among overlapping local governments proportionally, based on millage rates.

Intangible Taxes: Revenues that are received from a tax on long term notes secured by real estate. The tax is imposed at a rate of \$1.50 for each \$500 of long term indebtedness.

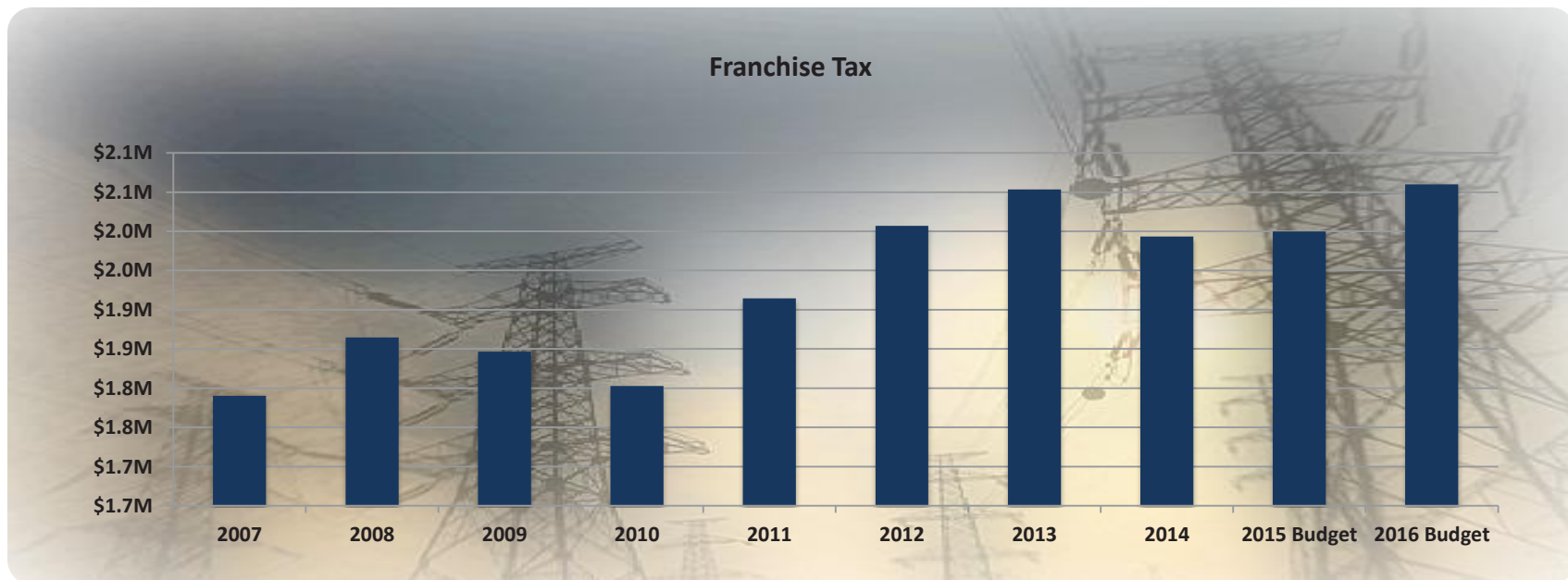


Duluth 2016 General Fund Revenues

Franchise Taxes



Franchise Taxes: Taxes imposed on private companies for the privilege of using public property for private purposes. Public Utilities operating within the City of Duluth must pay to the City a franchise fee in return for the right to do business within the City and for the right to use public rights-of way for transmission lines, pipes, wires, etc. The City receives franchise fees from Ga. Power, Jackson EMC, Republic Services, Atlanta Gas Light Company, AT&T, American Towers, and the Cable TV companies. These funds are collected quarterly, with the exception of Ga. Power which is the largest and is collected annually in late February.



Duluth 2016 General Fund Revenues

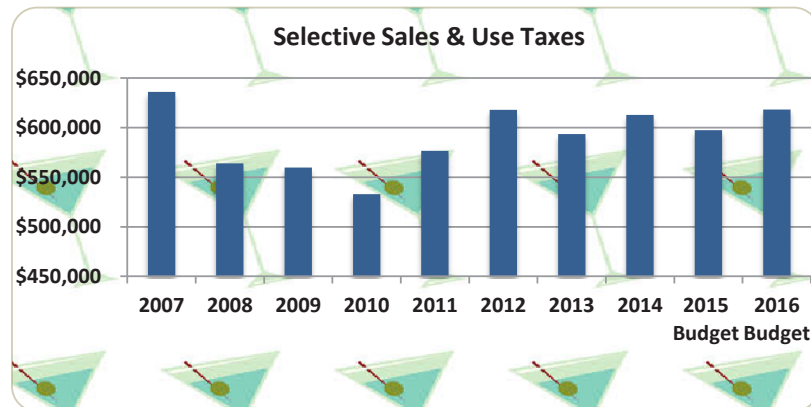
Selective Sales & Use Taxes

Selective Sales and Use Taxes

	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Alcohol Beverage Tax	\$550,033	\$564,317	\$550,000	\$565,000	\$15,000	2.7%
Mixed Drink Excise Tax	42,666	44,718	42,000	44,000	2,000	4.8%
Energy Excise Tax	1,025	4,086	5,500	9,500	4,000	72.7%
Total:	\$593,723	\$613,121	\$597,500	\$618,500	\$21,000	3.5%



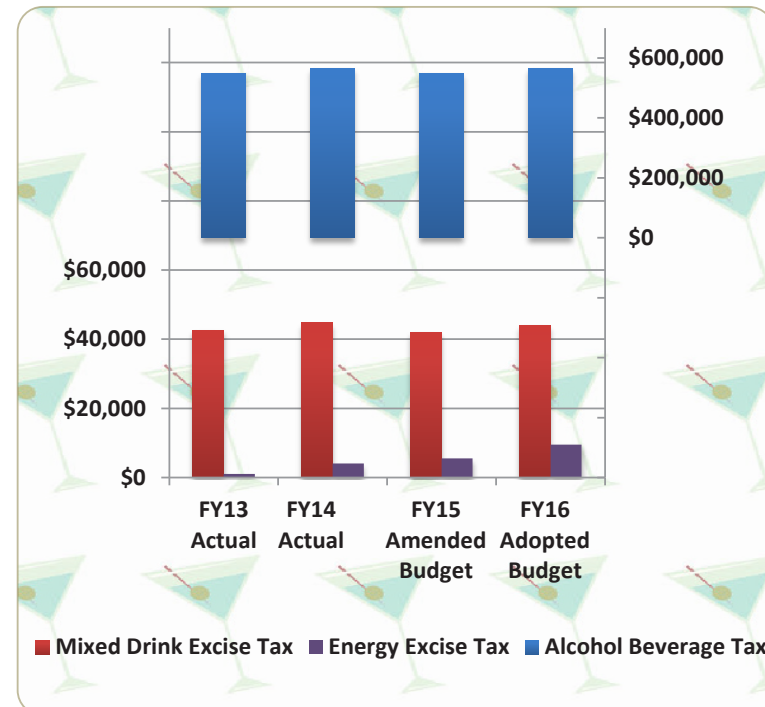
Selective Sales and Use Taxes are levied on the sale, distribution and consumption of selected goods and services in the City limits. This category represents 3.5% of the total FY 2016 general fund revenues. Projections are based on recent years' trends and overall increase of 3.5% of this revenue category is projected.



Alcohol Beverage Tax: Taxes that are levied on the distribution of distilled spirits, malt beverages, and wine.

Mixed Drink Excise Tax: Taxes that are levied on the sale of distilled spirits by the drink.

Energy Excise Tax: House Bill 386 authorized a new local excise tax on energy that is levied on the sales, use, storage, or consumption of energy.



Duluth 2016 General Fund Revenues

Business Taxes

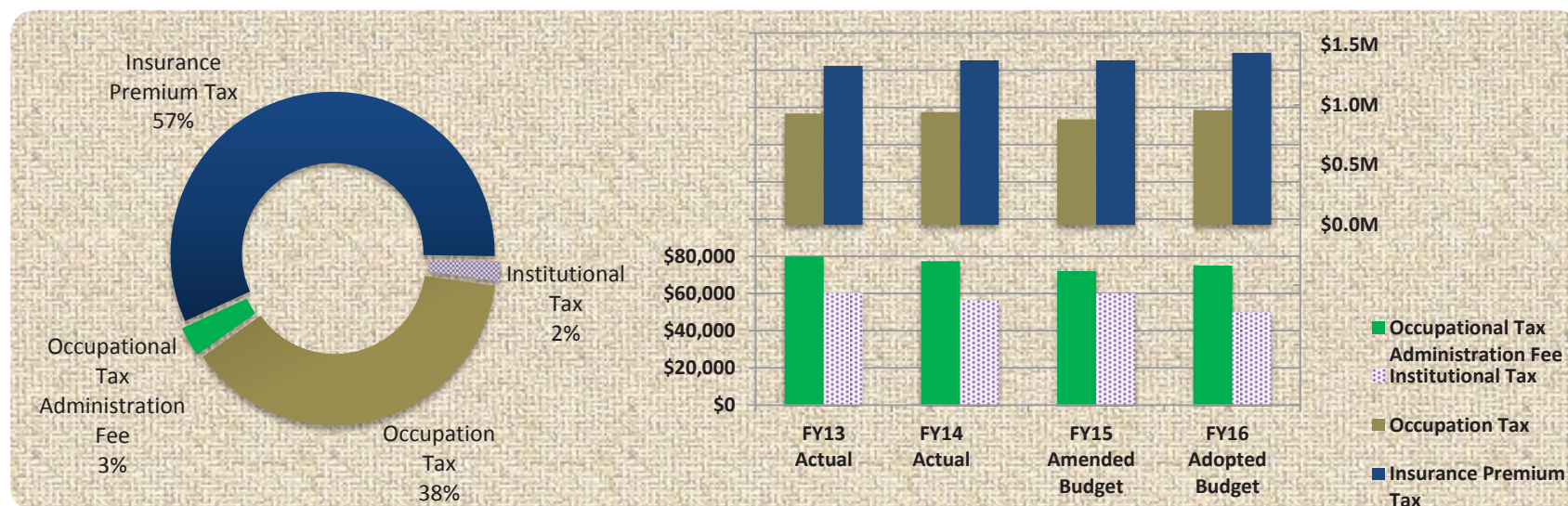


Business Taxes

Business Taxes are revenues from business and financial institutions' occupational licenses and excise taxes on insurance premiums written by insurance companies conducting business within the City limit. This category represents 14.4% of the total FY 2016 general fund revenues and is projected to increase by 5.5% from FY 2015 based on new Commercial & Residential developments in the city and the recent years' trend.



Business Tax	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Occupation Tax	\$928,361	\$940,514	\$880,000	\$955,000	\$ 75,000	8.5%
Occupational Tax Administration Fee	79,798	77,239	72,000	75,000	3,000	4.2%
Insurance Premium Tax	1,325,215	1,372,134	1,372,000	1,435,000	63,000	4.6%
Institutional Tax	60,355	56,489	60,000	50,000	(10,000)	-16.7%
Total:	\$2,393,729	\$2,446,376	\$2,384,000	\$2,515,000	\$131,000	5.5%



Duluth 2016 General Fund Revenues

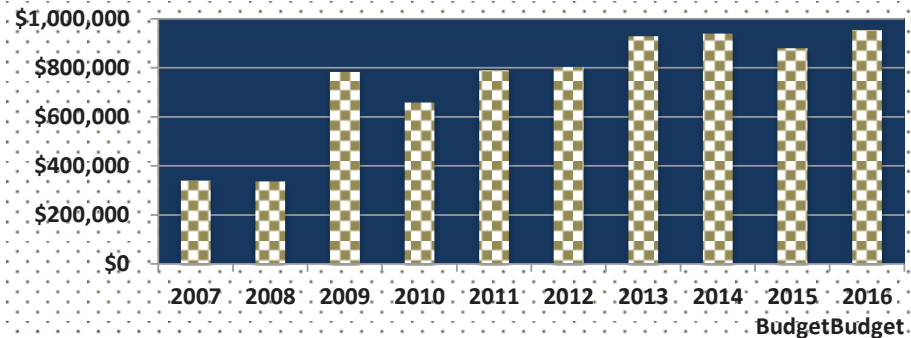
Occupational Taxes



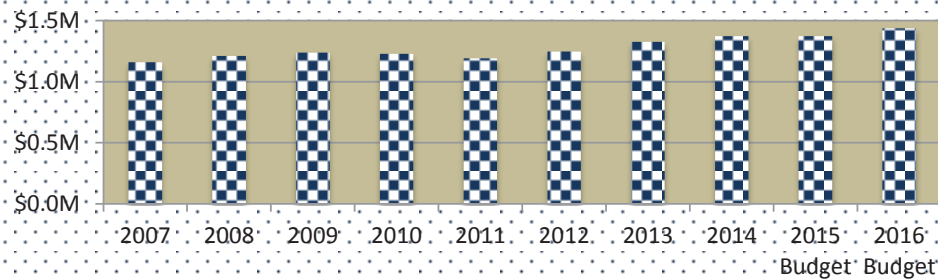
Occupational Taxes: Taxes levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the City limits. This tax is based on one or more the following: flat tax, probability, and/or gross receipts. Such taxes are due at the time the business begins operation and are renewed thereafter on or before January 30th each year.

Occupational Tax Administration Fees: These funds are collected to cover the administrative costs associated with the processing of the Occupational Tax Applications.

Occupational Tax



Insurance Premium Tax

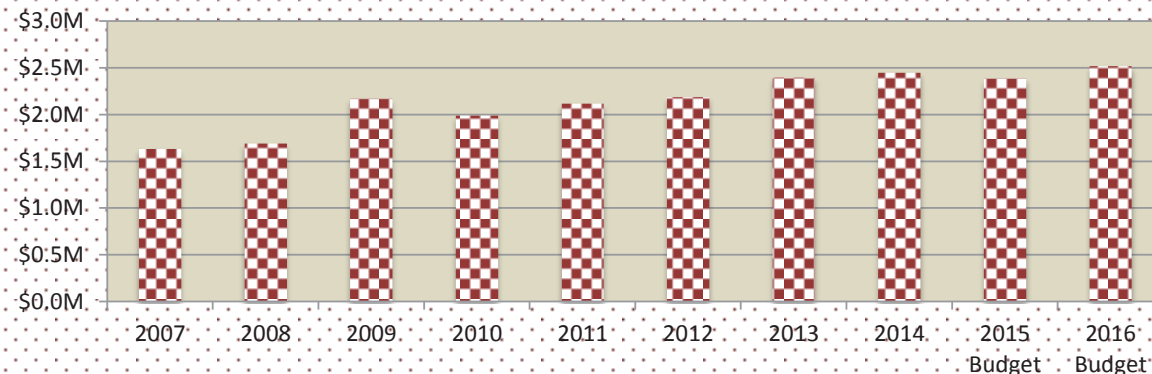


Insurance Premium Tax: The State of Georgia levies a tax on insurance premiums collected within the City limits. Revenue from this tax is then distributed back to the City each October.

Institutional Tax: Taxes on depository financial institutions located in the City limits. Renewals are mailed out in January with a March 31st deadline. The majority of these funds are collected in March.



Total Business tax



Duluth 2016 General Fund Revenues

Penalty & Interest



Penalty & Interest on Delinquent Taxes

Penalties and interest on delinquent taxes are amounts assessed as penalties for the payment of taxes after their due date, and the interest charged on delinquent taxes from their due date to the date of actual payment. The projected amounts are based on the recent years' trend.

Penalties & Interest on Delinquent Taxes	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Interest on Delinquent Taxes	\$ 23,174	\$ 25,443	\$ 19,000	\$ 19,000	\$ -	0.0%
Tax Penalty	34,466	29,960	30,000	31,000	1,000	3.3%
Alcohol Late Penalty	-	1,945	100	100	-	0.0%
Occupational Tax Penalty	8,978	11,091	9,000	10,000	1,000	11.1%
Tax FIFA Cost	2,701	1,797	2,300	1,800	(500)	-21.7%
Total:	\$ 69,319	\$ 70,236	\$ 60,400	\$ 61,900	\$ 1,500	2.5%

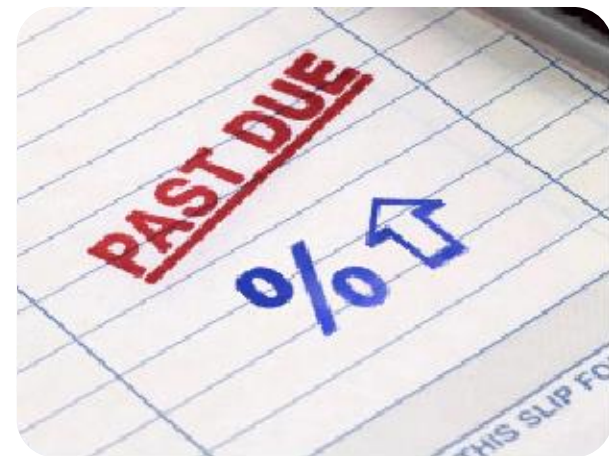
Interest on Delinquent Taxes: All tax payments that are considered delinquent are subject to accrue interest. Interest is charged at a rate of 1% per month, or fraction of a month, beyond the due date.

Tax Penalty: Property tax billings are mailed out September 1st each year. Collections received after November 30th are considered delinquent and charged a 10% penalty plus 1% interest per month the tax is delinquent.

Alcohol Late Penalty: Alcohol renewals are mailed in April to renew for the following year. Renewals are due back to the City by June 1st of each year, after June 1st renewals are considered delinquent and subject to a 10% penalty.

Occupational Tax Penalties: Occupational Taxes received after March 31st are considered delinquent and charged a 10% penalty plus 1.5% interest per month the tax is delinquent.

Tax FI FA cost: This revenue is collected to recover the City's cost of filing Fieri Facias (Fi Fa's) on delinquent taxes and fees for filing tax liens on properties with severely delinquent property taxes.



Duluth 2016 General Fund Revenues

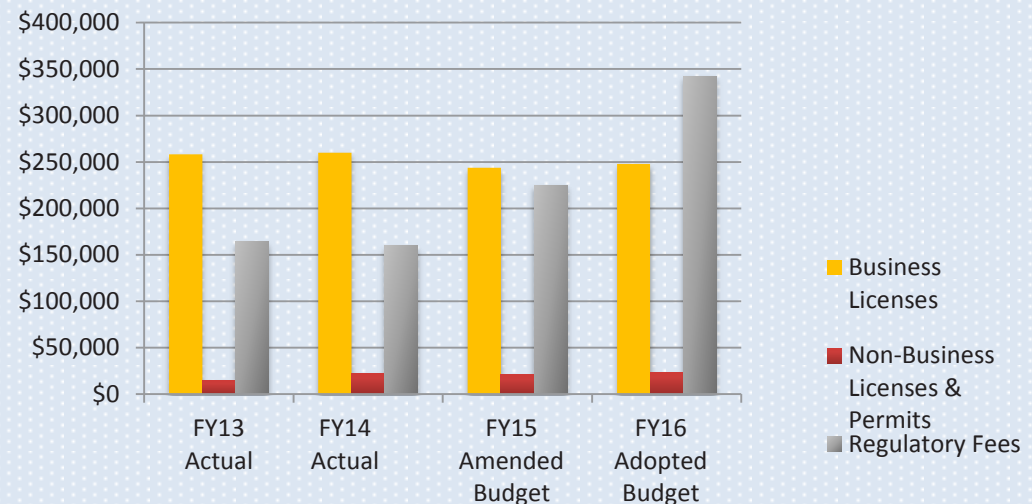
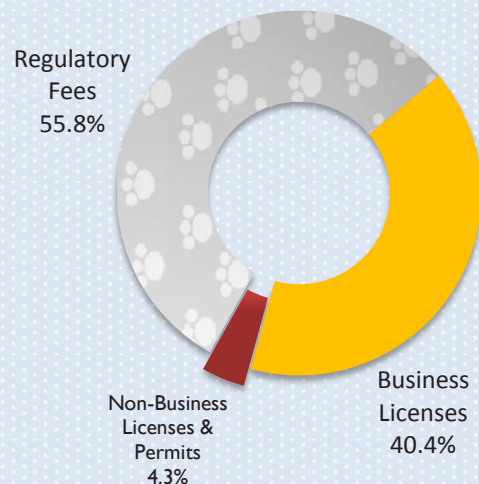
Licenses & Permits



Licenses and Permits

The City of Duluth has three categories for the collection of revenues from licenses and permits: Business Licenses, Non-Business Licenses & Permits, and Regulatory Fees. The City has budgeted to collect \$614,100 in Licenses and Permits revenue during FY 2016, an increase of 25.5% from FY 2015. This is mainly due to an increase in residential building permits within the city limits.

Licenses & Permits	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Business Licenses	\$258,020	\$259,993	\$ 243,550	\$ 247,950	\$ 4,400	1.8%
Non-Business Licenses & Permits	14,749	22,474	20,600	23,650	3,050	14.8%
Regulatory Fees	164,464	160,221	225,100	342,500	117,400	52.2%
Total:	\$437,233	\$442,688	\$ 489,250	\$ 614,100	\$ 124,850	25.5%



Duluth 2016 General Fund Revenues

Business Licenses



Business Licenses

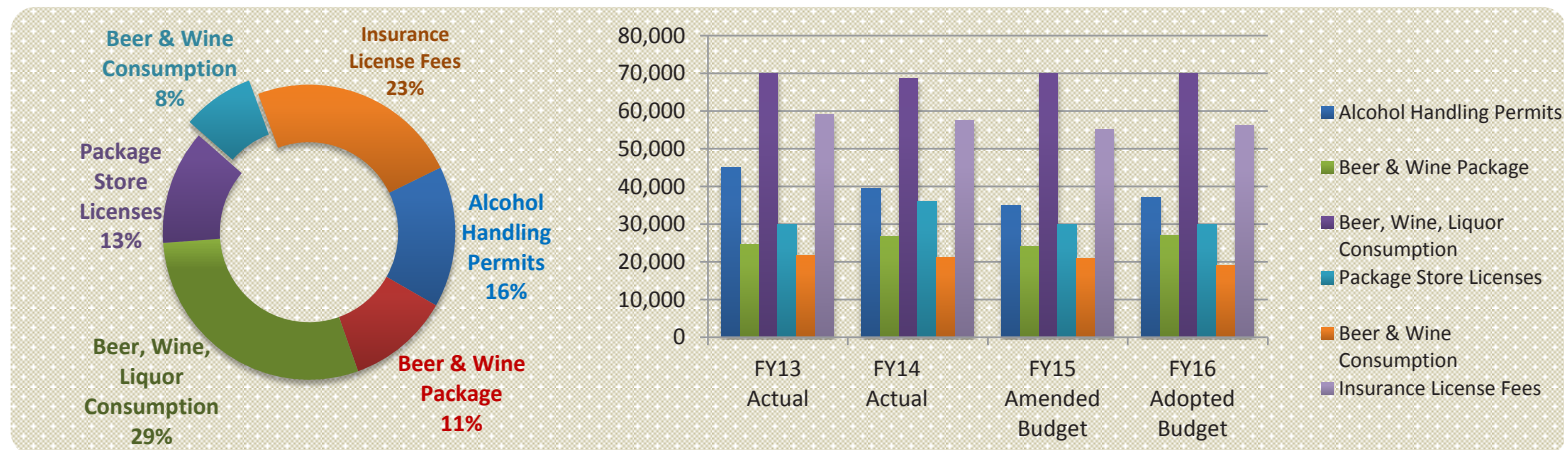
Business Licenses are revenues collected from businesses for the issuance of various licenses and permits by the City.

Business Licenses	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Alcohol Handling Permits	\$ 44,890	\$ 39,340	\$ 35,000	\$ 37,000	\$ 2,000	5.7%
Beer Only Package	2,000	1,000	1,500	1,000	(500)	-33.3%
Beer & Wine Package	24,500	26,800	24,000	27,000	3,000	12.5%
Beer, Wine, Liquor Consumption	69,900	68,550	70,000	70,000	-	0.0%
Package Store Licenses	30,000	36,000	30,000	30,000	-	0.0%
Beer & Wine Consumption	21,700	21,150	21,000	19,000	(2,000)	-9.5%
Beer Only Consumption	1,500	4,550	2,000	3,500	1,500	75.0%
Liquor Consumption	450	300	450	300	(150)	-33.3%
Wine Only Consumption	100	100	100	100	-	0.0%
Insurance License Fees	58,925	57,463	55,000	56,000	1,000	1.8%
Business Permits	-	190	-	50	50	NA
Alcohol Application Fees	4,055	4,550	4,500	4,000	(500)	-11.1%
Total:	\$258,020	\$259,993	\$243,550	\$247,950	\$4,400	1.8%

Alcohol Beverage: All fees collected from businesses for the issuance of licenses related to alcoholic beverage sales.

Alcohol Handling Permits: Fees collected for the issuance of permits authorizing the sale and/or pouring of alcoholic beverages in the City limits.

Insurance License Fee: Annual flat fee collected from insurance brokers doing business in City limits.



Duluth 2016 General Fund Revenues

Regulatory Fees



Regulatory Fees

Regulatory Fees are revenues assessed by the City of Duluth on businesses and occupations for which the City customarily performs investigations or inspections. The fee must be **revenue-neutral** and must approximate the reasonable cost of the actual regulatory activity performed by the local government.

Regulatory Fees	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Development Permits/Land Disturbance	\$ 1,385	\$ 3,662	\$ 2,200	\$ 3,500	\$ 1,300	59.1%
Reinspection Fees	-	-	100	100	-	0.0%
V/SE/CU Application	650	2,357	1,000	1,000	-	0.0%
Building Permits Residential	94,743	39,806	120,000	220,000	100,000	83.3%
Building Permits Commercial	55,378	99,494	90,000	105,000	15,000	16.7%
Mechanical Permits	8,160	10,140	9,000	10,000	1,000	11.1%
Swimming Pool Permits	400	200	600	400	(200)	-33.3%
NPDES Storm water/Development Fee	188	712	200	1,000	800	400.0%
Planning & Zoning Misc. Income	3,561	3,850	2,000	1,500	(500)	-25.0%
Total:	\$164,464	\$160,221	\$ 225,100	\$ 342,500	\$ 117,400	52.2%

Development Permits/ Land Disturbance: Fees from permits for development and land disturbance such as clearing, grubbing, and grading.

Reinspection Fee: Fee required for construction reinspection to correct deficiencies, there is no charge for the first inspection.

V/SE/CU: Fees collected to review clients request for variances and conditional uses of property and building within City limits.

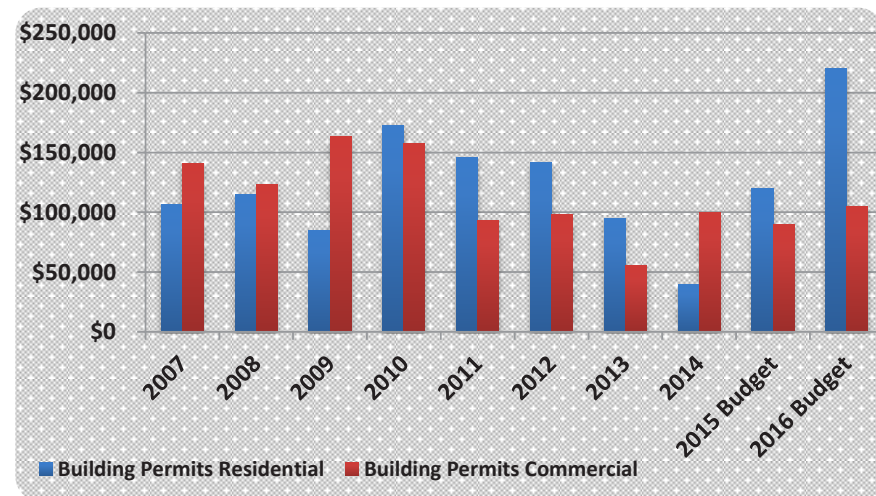
Mechanical Permits: Fees associated with stand-alone permits for plumbing, HVAC, or electrical work.

Swimming Pool Permits: Permit fee for the construction and inspection of new swimming pool within City limits.

NPDES Stormwater/Development Fee: National Pollutant Discharge Elimination System is a fee assessed by the City and the State on any land disturbance \$40 per disturbed acre is paid to the State and \$40 per disturbed acre is paid to the City.

Residential Building Permits: Fees associated with residential buildings that are approved for construction or alteration with the City limits.

Commercial Building Permits: Fees associated with commercial building that are approved for construction or alteration within the City limit.



Duluth 2016 General Fund Revenues

Non-Business Licenses & Permits



Non-Business Licenses & Permits

Non-Business Licenses & Permits are revenues from all non-business licenses and permits levied according to the benefits presumably conferred by the license or permit. Budgeted amounts indicate 14.8% increase from FY 2015 according to the recent years' trend.

Non-Business Licenses & Permits	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Repermitting Building Permits	\$ 559	\$ 50	\$ 100	\$ 100	\$ -	0.0%
Rezoning	150	838	1,500	1,500	-	0.0%
Sign Permits	11,000	13,700	12,000	16,000	4,000	33.3%
Planning Review Fees	3,040	4,665	7,000	6,000	(1,000)	-14.3%
Vendor Fees	-	3,221	-	-	-	N/A
Filming Permits and Fees	-	-	-	50	50	N/A
Total:	\$ 14,749	\$ 22,474	\$ 20,600	\$ 23,650	\$ 3,050	14.8%

Repermitting Building Permits: Fee charged when it is necessary to repermit a building construction project.

Rezoning: Fees collected from applicants for the review and processing of zoning applications and modifications.

Sign Permits: Fees collected for the issuance of permits authorizing the use of freestanding signs.

Planning Review Fees: Fees collected from compliance reviews of residential and commercial plans.

Duluth 2016 General Fund Revenues

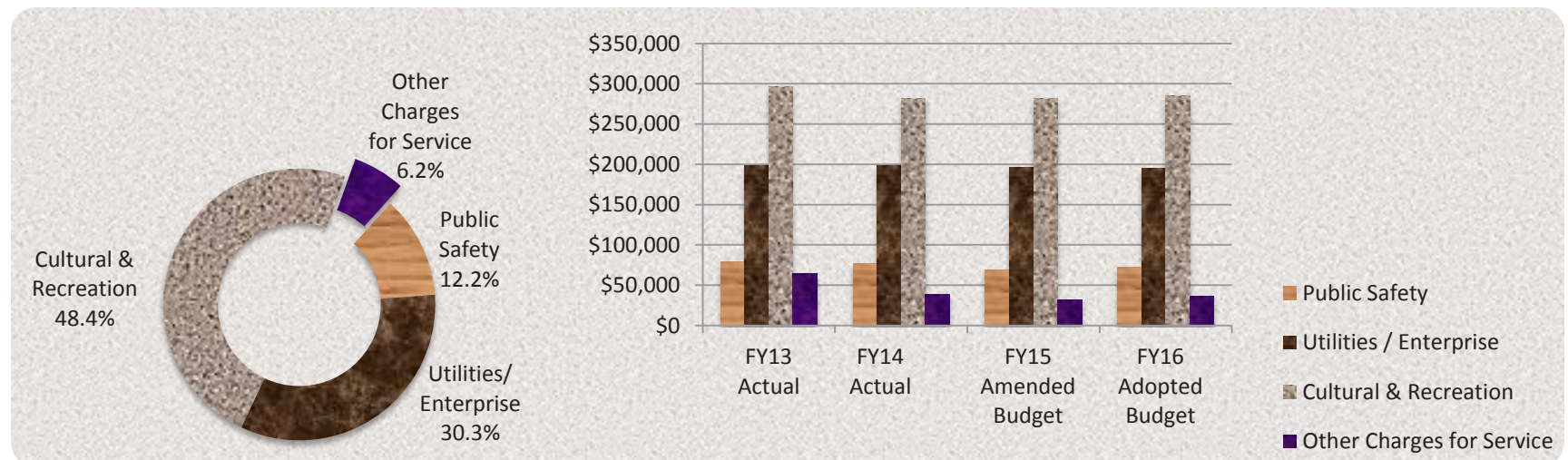
Charges for Service



Charges for Service

Charges for Service are fees collected by the City of Duluth for services that it provides. The City of Duluth collects revenues from four primary categories of service: Public Safety, Utilities/Enterprise, Cultural and Recreation, and Other Charges for Service. This category represents 3.4% of total budgeted revenue. The City has budgeted to collect \$589,818 in Charges for Service revenue during FY 2016, an increase of 1.7% from FY 2015. The projected amounts are based on historical trends and changes in fee schedule.

Charges for Service	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Public Safety	\$ 79,246	\$ 76,399	\$ 69,000	\$ 72,000	\$ 3,000	4.3%
Utilities / Enterprise	198,230	198,730	196,694	195,518	(1,176)	-0.6%
Cultural & Recreation	297,045	282,146	281,900	285,600	3,700	1.3%
Other Charges for Service	64,700	38,483	32,200	36,700	4,500	14.0%
Total:	\$ 639,222	\$595,758	\$579,794	\$589,818	\$ 10,024	1.7%



Duluth 2016 General Fund Revenues

Public Safety

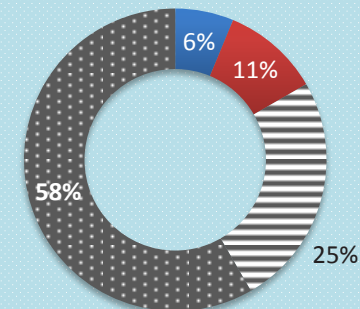
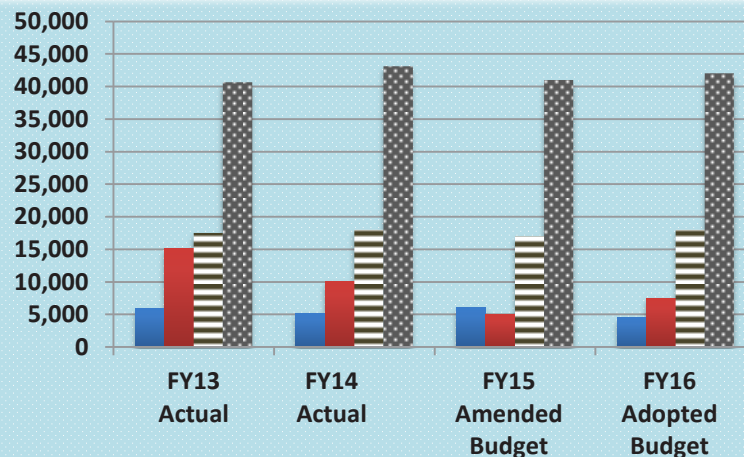


Public Safety

Public Safety revenues are fees collected by the City of Duluth to help defray the cost of selected public safety services are increased by 4.3% from FY 2015. The projected amounts are based on historical trends and changes in fee schedule.



Public Safety	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Police Department Copies	\$ 5,958	\$ 5,204	\$ 6,000	\$ 4,500	\$ (1,500)	-25.0%
False Alarms	15,150	10,100	5,000	7,500	2,500	50.0%
Police Department Fingerprints	17,479	17,981	17,000	18,000	1,000	5.9%
Criminal History Background	40,659	43,114	41,000	42,000	1,000	2.4%
Total:	\$ 79,246	\$ 76,399	\$ 69,000	\$ 72,000	\$ 3,000	4.3%



■ Police Department Copies
 ■ False Alarms
 ■ Police Department Fingerprints
 ■ Criminal History Background

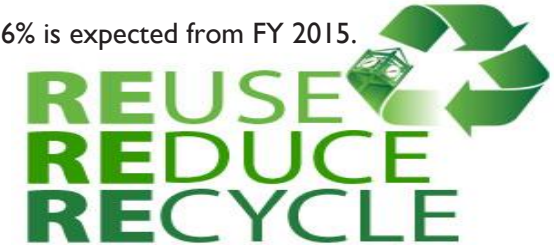
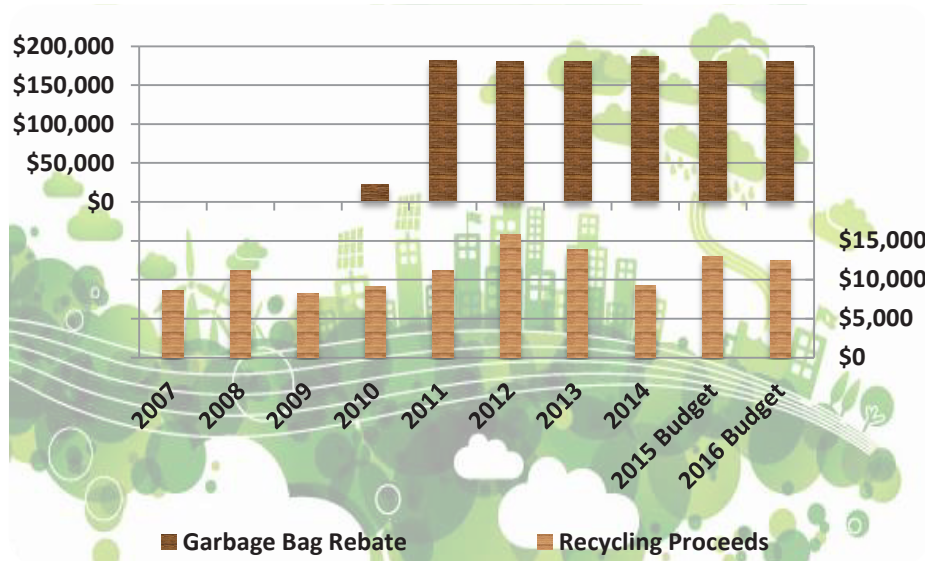
Duluth 2016 General Fund Revenues

Utilities/Enterprises



Utilities/Enterprises

Utilities/Enterprises are fees charges for utility services provided by the City of Duluth and a decrease of 0.6% is expected from FY 2015.



Garbage Bags: In FY 2014, the City of Duluth renewed its contract with Republic Services for garbage collection. The City's garbage collection is financed through the sale of mandatory garbage bags which can be purchased at several locations such as the City Hall and local grocery stores. City offers discount on garbage bags for seniors/disabled residents with qualifying income levels. Further information can be found at http://www.duluthga.net/departments/public_works/garbage.php.

Garbage Bag Rebate: The City receives rebates from the sale of garbage bags.

**Reduce
Waste**
If not you, who?

Utilities/Enterprises	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Garbage Bags - 32 Gallon	\$ 1,744	\$ 1,280	\$ 1,472	\$ 1,120	\$ (352)	-23.9%
Garbage Bags - Senior 32 Gallon	1,456	1,206	1,440	1,200	(240)	-16.7%
Garbage Bags - 13 Gallon	315	253	273	252	(21)	-7.7%
Garbage Bags - Senior 13 Gallon	253	165	220	220	-	0.0%
Garbage Bags - 42 Gallon	275	250	250	200	(50)	-20.0%
Garbage Bags - Senior 42 Gallon	26	39	39	26	(13)	-33.3%
Paper Recycling Proceeds	13,867	9,234	13,000	12,500	(500)	-3.8%
Garbage Bag Rebate	180,295	186,303	180,000	180,000	-	0.0%
Total:	\$ 198,230	\$ 198,730	\$ 196,694	\$ 195,518	\$ (1,176)	-0.6%

Duluth 2016 General Fund Revenues

Cultural & Recreation



Cultural and Recreation

Cultural and Recreation revenues are collected as fees administered by the City for the renting of City facilities and offering various recreational programs and camps. City charges minimal fees to offset the cost of facility maintenance and direct costs related to offered programs. The projected amounts are based on historical trends and an increase of 1.3% from FY 2015 is expected.

Cultural & Recreation	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Bunten Rd. Facility Rental	\$ 4,760	\$ 5,685	\$ 6,000	\$ 5,500	\$ (500)	-8.3%
Pavillion Rental	3,085	3,110	2,000	3,000	1,000	50.0%
Field Rental	30,570	17,863	30,000	30,000	-	0.0%
Gym Rental	13,556	10,323	13,000	11,500	(1,500)	-11.5%
Facility Rental - Rogers Bridge	1,180	2,650	2,000	2,000	-	0.0%
Facility Rental - WVP Jones	200	340	2,900	1,800	(1,100)	-37.9%
Recreational Programs	95,177	82,215	80,000	80,000	-	0.0%
Camps	122,512	130,518	120,000	122,000	2,000	1.7%
Tennis Court Fees	23,025	26,702	23,000	23,000	-	0.0%
Special Events Camps	368	1,470	-	1,000	1,000	NA
Senior Programs	2,614	860	1,000	4,800	3,800	380.0%
Concessions	-	410	2,000	1,000	(1,000)	-50.0%
Total:	\$ 297,045	\$ 282,146	\$ 281,900	\$ 285,600	\$ 3,700	1.3%

Facility Rentals: Revenue fees to be collected from rental of park facilities for special events such as business meetings, birthday parties, and receptions.

Duluth 2016 General Fund Revenues

Contractual Fees/ Field Rentals



Contractual Fees/Field Rentals: Revenue fees to be collected from organizations that are under contract with the City for the use of Parks facilities/fields such as, but not limited to, Peachtree Ridge Youth, Notre Dame Academy and Atlanta United Fire.

Gym Rental: This revenue source is collected thru rental fees for recreational programs such as basketball tournaments and practices. These fees are collected in advance of rental.

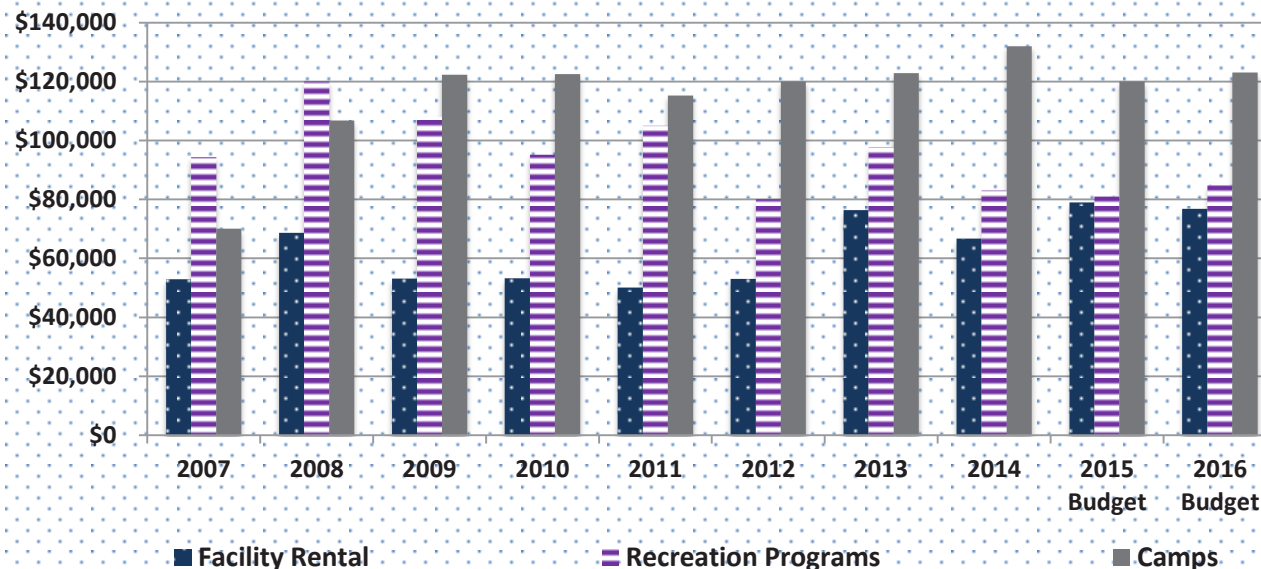
Recreational Programs: This revenue source is collected thru registration fees from various classes offered by City. City offers various recreational programs to promote healthy and quality life of its community. Class details can be found at Duluth Life newsletter available on City's website. Newsletters are mailed out to residents each quarter and also available for pick up at City hall.

Day Camp: This revenue source is collected thru registration fees from Bunten Park's weekly themed summer day camps for children ages 4-12 offered throughout the summer vacation.

Concessions: newly added to provided concession service to park events.

Tennis Court Fees: This revenue source is collected as a usage fee from the City's tennis programs and court rentals. Tennis court usage fees are collected for the use of both W.P. Jones and Bunten Road Park tennis complexes.

Senior Programs: City of Duluth Fifty and Beyond Group program offers various activities and social services for seniors.



Duluth 2016 General Fund Revenues

Other Charges for Service



Other Charges for Service

The City of Duluth collects revenue from other charges for service including Bad Check Fees, Online Convenience Fees, Event Attendant Fees, and Alcohol Training Class. The projected amounts are based on historical trends and are expected to increase by 14% from FY 2015.

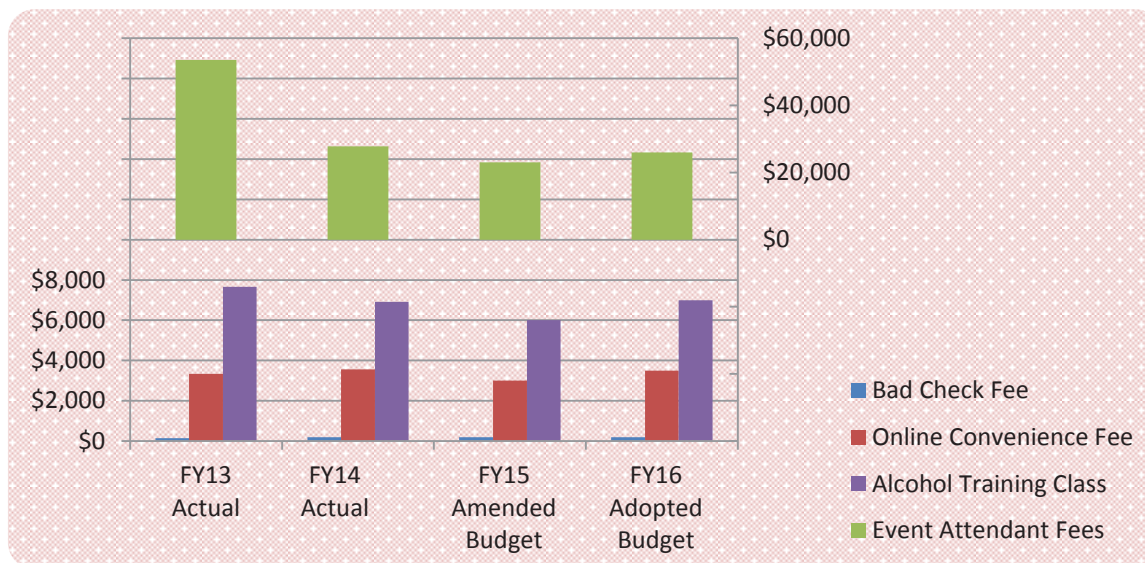
Other Charges for Services	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Bad Check Fee	\$ 150	\$ 190	\$ 200	\$ 200	\$ -	0.0%
Online Convenience Fee	3,340	3,560	3,000	3,500	500	16.7%
Event Attendant Fees	53,550	27,813	23,000	26,000	3,000	13.0%
Alcohol Training Class	7,660	6,920	6,000	7,000	1,000	16.7%
Total:	\$ 64,700	\$ 38,483	\$ 32,200	\$ 36,700	\$ 4,500	14.0%

Bad Check Fee: Bounced checks written to the City of Duluth are considered bad and are subject to a fee.

Online Convenience Fee: Revenues collected by the City for the payment of taxes and fines online to offset the credit card processing fees charged to the City for such payments.

Event Attendant Fees: Fees collected by the City to cover the labor cost for Event attendants.

Alcohol Training Class: City offers mandatory Alcohol awareness training class throughout the year to reduce abuse and accidents related to alcohol consumption and handling.



Duluth 2016 General Fund Revenues

Fines & Forfeitures



Fines and Forfeitures

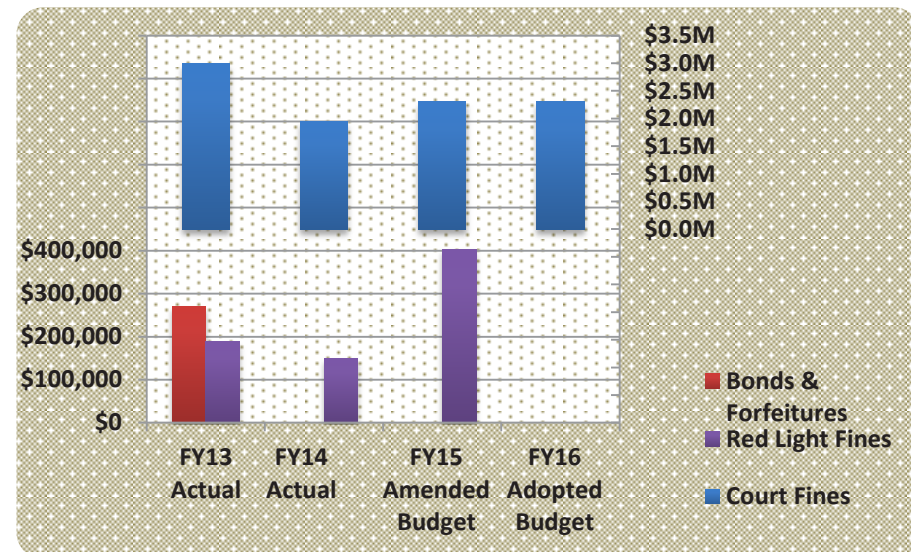
Fines and Forfeitures include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, for the neglect of official duty, and from forfeiture of bonds paid for the release of jailed individuals. The City has four types of Fines and Forfeitures: Court Fines, Bond and Forfeitures, Cash Confiscation and Red Light Camera Fines. This category represents 13.2% of the total FY 2016 proposed general fund revenues. Duluth has budgeted to collect \$2,300,100 in Fines and Forfeitures revenues in FY 2016, a decrease of 15% from FY 2015. This decrease is due to the absence of Red Light Fines and City needs to reapply for permit to reinstate cameras.

Court Fines: Revenues received from fines imposed upon those violating Georgia laws and county and municipal ordinances in City limits.

Bond & Forfeitures: Revenues derived from bonds posted by defendants as performance guarantees to ensure their appearance in court on a later date.

Cash Confiscation: Revenue derived from Court ordered forfeiture of assets based on a violation of Georgia law.

Red Light Fines: The City of Duluth contracts out our red light camera monitoring to an external private company. The dollar amount presented in this budget document is the City's net revenue after covering the cost of the monitoring service.



Fines & Forfeitures	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Court Fines	\$ 2,987,311	\$ 1,945,993	\$ 2,300,000	\$ 2,300,000	\$ -	0.0%
Bonds & Forfeitures	270,556	-	-	-	-	N/A
Cash Confiscation	6,815	-	3,000	100	(2,900)	-96.7%
Red Light Fines	188,377	148,561	403,000	-	(403,000)	-100.0%
Total:	\$ 3,453,059	\$ 2,094,554	\$ 2,706,000	\$ 2,300,100	\$ (405,900)	-15.0%

Duluth 2016 General Fund Revenues

Intergovernmental Revenues



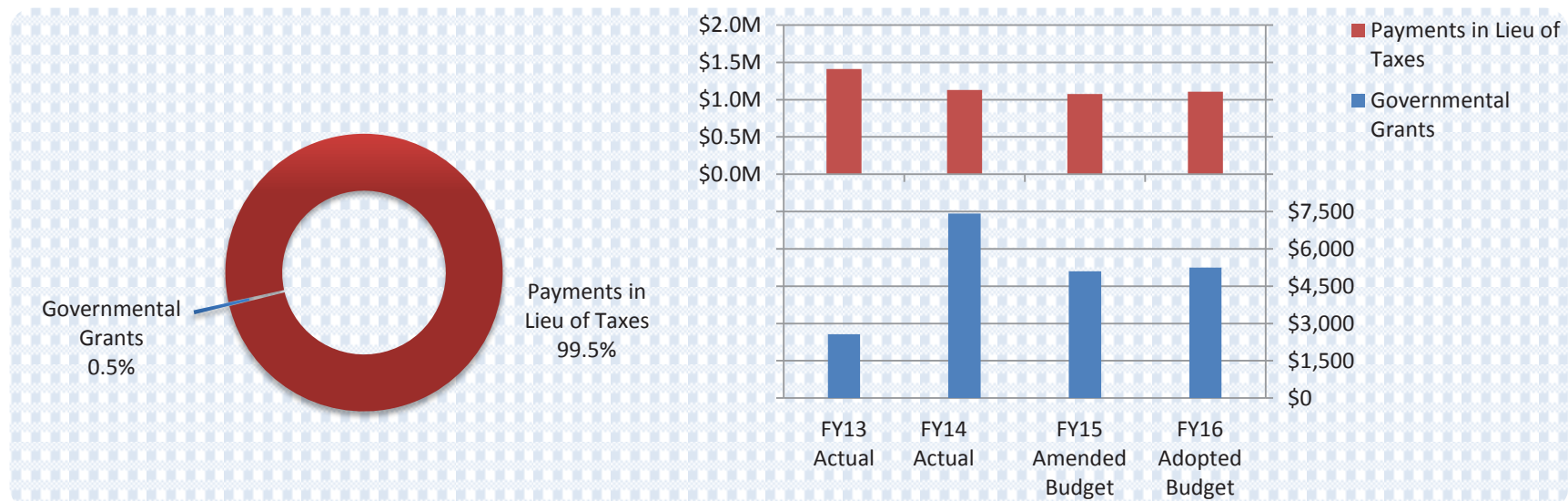
Intergovernmental Revenues

Intergovernmental Revenues are revenues from other governmental entities or non-profits in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. The City has budgeted to collect \$1,111,357 in Intergovernmental Revenues during FY 2016, an increase of 2.8% from FY 2015. The additional revenue is due to a slight increase in payments from Gwinnett County for E-911 expenditures and an annual police payment based on a court settlement.

Intergovernmental Revenues	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Governmental Grants	\$ 2,564	\$ 7,422	\$ 5,100	\$ 5,247	\$ 147	2.9%
Payments in Lieu of Taxes	1,409,396	1,129,371	1,076,110	1,106,110	30,000	2.8%
Total:	\$1,411,960	\$1,136,793	\$1,081,210	\$1,111,357	\$ 30,147	2.8%

Governmental Grants: Payments to the City of Duluth by the federal or state government for specified purposes.

Payments in Lieu of Taxes: Payments received by the City of Duluth made from another governmental entity or non-profit in lieu of property taxes that it would have had to pay had its property been subject to taxation on the same basis as privately owned property.



Duluth 2016 General Fund Revenues

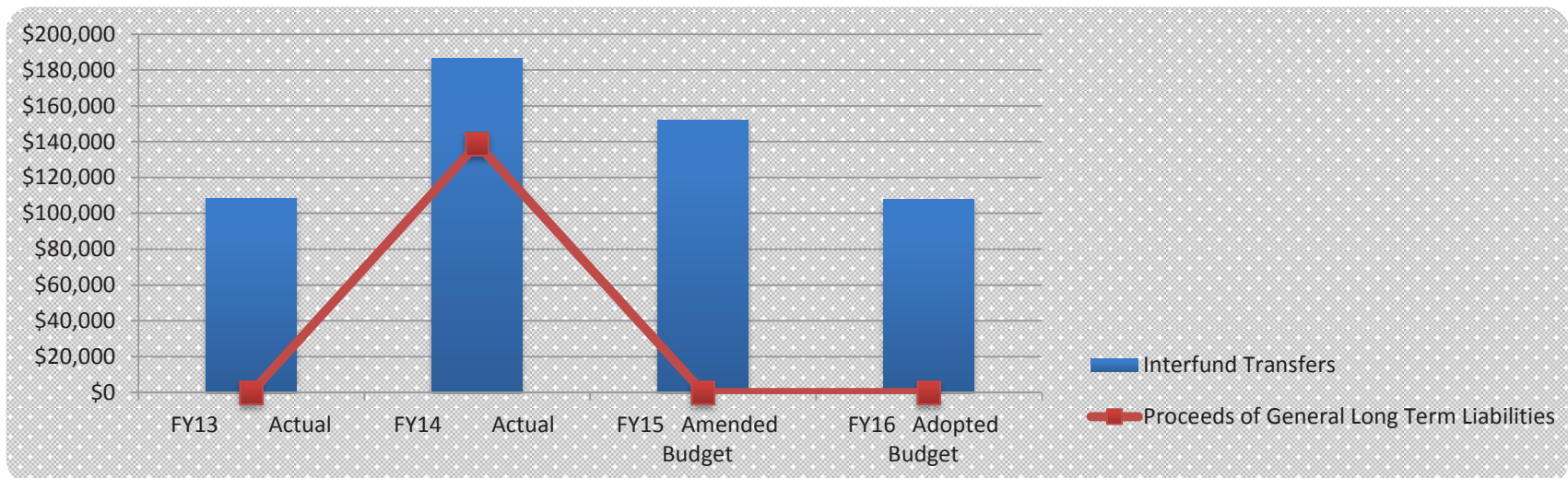
Other Financing Sources



Other Financing Sources

Other Financing Sources include any revenues collected by the City that are not included in other funds already described. The City of Duluth has two primary categories for this fund: Interfund Transfers and Proceeds from General Long Term Liabilities. The City has budgeted \$107,811 in Other Financing Source revenues during FY 2016, a decrease of 29.2% from FY 2015. This revenue is derived mainly from an annual transfer from the Police Technology Fund to cover the cost on new police technology.

Other Financing Sources	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Interfund Transfers	\$108,416	\$186,411	\$ 152,177	\$ 107,811	\$ (44,366)	-29.2%
Proceeds from General Long Term Liabilities	-	138,830	-	-	-	NA
Total:	\$108,416	\$325,241	\$152,177	\$107,811	(44,366)	-29.2%



Duluth 2016 General Fund Revenues

Interfund Transfers



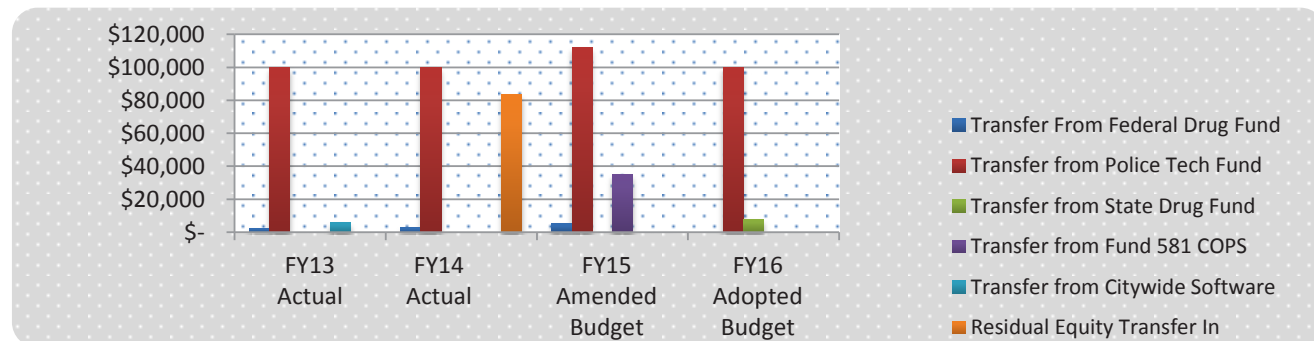
Interfund Transfers

Interfund Transfers are used to record the transfer of monies from one fund to another.

Interfund Transfer	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Transfer From Federal Drug Fund	\$ 2,564	\$ 2,875	\$ 5,100	\$ -	\$ (5,100)	-100.0%
Transfer from Police Tech Fund	100,000	100,000	112,000	100,000	(12,000)	-10.7%
Transfer from State Drug Fund	-	-	-	7,811	7,811	NA
Transfer from Fund 581 COPS	-	-	35,077	-	(35,077)	-100.0%
Transfer from Citywide Software	5,852	-	-	-	-	NA
Residual Equity Transfer In	-	83,536	-	-	-	NA
Total:	\$ 108,416	\$186,411	\$ 152,177	\$ 107,811	\$ (44,366)	-29.2%

Residual Equity

Transfer: Transfer of equity between funds that is a non-recurring or non-routine.



Proceeds from General Long Term Liabilities

Proceeds from General Long Term Liabilities are the cash inflow from proceeds received from lessor related to a long term capital lease obligation.

Proceeds from General Long Term Liabilities	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Inception of Capital Lease	\$ -	\$138,830	\$ -	\$ -	\$ -	NA
Total:	\$ -	\$138,830	\$ -	\$ -	\$ -	NA

Duluth 2016 General Fund Revenues

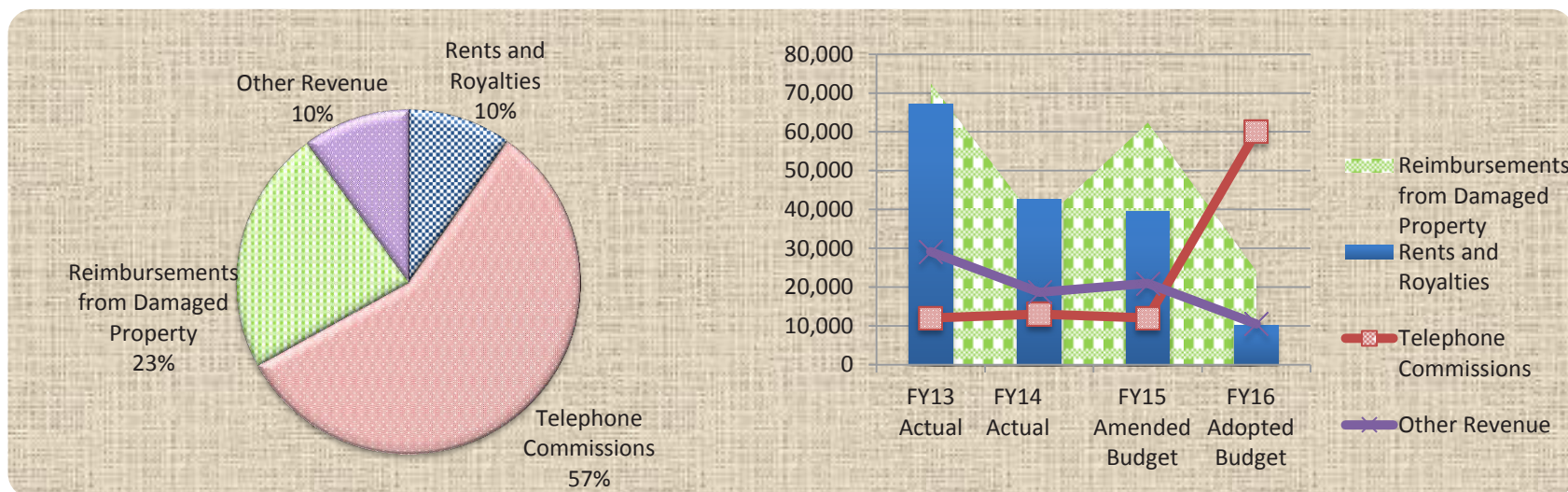
Miscellaneous Revenue



Miscellaneous Revenue

Miscellaneous revenues are revenues received that are not otherwise classified. The City of Duluth has four primary categories of Miscellaneous Revenues: Rents and Royalties, Telephone Commissions, Reimbursements from Damaged Property, and Other Revenue. The City has budgeted to collect \$104,775 in Miscellaneous Revenues during FY 2016, a decrease of -22.3% from FY 2015. This decrease is due to lower rental income for City owned buildings due to Downtown redevelopment project and a decrease in insurance reimbursements from damaged property.

Miscellaneous Revenues	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Rents and Royalties	\$ 67,029	\$ 42,498	\$ 39,500	\$ 10,175	\$ (29,325)	-74.2%
Telephone Commissions	12,055	13,059	12,055	60,000	47,945	397.7%
Reimbursements from Damaged Property	72,466	36,121	62,320	24,100	(38,220)	-61.3%
Other Revenue	29,126	18,652	20,950	10,500	(10,450)	-49.9%
Total:	\$ 180,676	\$ 110,330	\$ 134,825	\$ 104,775	\$ (30,050)	-22.3%



Duluth 2016 General Fund Revenues

Rents & Royalties



Rents and Royalties

Rents and Royalties are financial resources derived from the use by others of the City's tangible and intangible assets. 74.2 % lower rental income is projected than FY 2015. It is mainly due to The Block project construction causing decrease in Downtown Rental Income.

Rents and Royalties	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Downtown Rental Income	\$ 52,752	\$ 30,018	\$ 28,500	\$ 6,600	\$ (21,900)	-76.8%
Community Room Rental	(100)	-	-	-	-	NA
Festival Center Rental	11,807	8,225	8,000	3,000	(5,000)	-62.5%
Festival Center Table Rental	400	680	500	-	(500)	-100.0%
Festival Center Linen/Equipment Rental	2,171	3,475	2,500	500	(2,000)	-80.0%
Alcohol Posted Sign	-	100	-	75	75	NA
Total:	\$ 67,029	\$ 42,498	\$ 39,500	\$ 10,175	\$ (29,325)	-74.2%

Downtown Rental Income: Revenue collected by the City from private companies for the rental of City owned properties.

Community Room Rental: Revenue collected by the City from the private rental of the City Hall Community Room.

Festival Center Rental: Revenue collected by the City from the private rental of the downtown Festival Center.

Festival Center Table, Linen, and Equipment Rental: Revenue collected by the City from the private rental of City owned tables, linens, and equipment for private events.

Telephone Commission

Telephone Commissions are collected by the City as a result of private telephone equipment being located on the City's property and City projected \$47,945 more income than FY 2015. This increase is due to the reclassification of cellular towers' rental revenue which was classified as franchise revenue till FY 2015.

Telephone Commissions	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Rental Income Grid	\$12,055	\$13,059	\$12,055	\$60,000	\$47,945	397.7%
Total:	\$12,055	\$13,059	\$12,055	\$60,000	\$47,945	397.7%

Rental Income Grid: The City receives payments for leasing of public owned land to private companies for the placement of cellular towers.

Duluth 2016 General Fund Revenues

Other Revenue



Other Revenue

Other Revenue income is all miscellaneous revenues not included above.

Other Revenue	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Miscellaneous Revenue	\$ 19,790	\$ 7,632	\$ 12,000	\$ 2,000	\$ (10,000)	-83%
Police Department Miscellaneous Revenue	5,144	4,770	5,000	4,300	(700)	-14%
Income From Copies, etc.	116	62	100	100	-	0%
Town Market	520	870	-	-	-	NA
Dumpster Card Fees	675	1,150	750	1,000	250	33%
Sale of Misc. Merchandise	-	95	-	50	50	NA
Flexible Spending Gain/Loss	73	-	100	50	(50)	-50%
401A Employee Forfeitures	2,807	4,073	3,000	3,000	-	0%
Total:	\$ 29,126	\$ 18,652	\$ 20,950	\$ 10,500	\$ (10,450)	-49.9%

Miscellaneous Revenue: All other revenues not classified elsewhere.

Police Department Miscellaneous Revenue: All police revenues not classified elsewhere.

Dumpster Card Fees: Revenue collected by City from issuance of extra dumpster cards. A Dumpster card with twelve trips to City's dumpsters is issued free of charge per household each year. Additional cards can be issued with fees: second and third will be \$25, the fourth and subsequent cards will be \$50.

Reimbursement from Damaged Property

Reimbursement from Damaged Property	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Reimbursement - Damaged Property	\$ 2,299	\$ 2,214	\$ 1,000	\$ 100	\$ (900)	-90%
Insurance Proceeds - Accidents	62,933	33,907	17,500	22,000	4,500	26%
Insurance Claims Reimbursements	7,234	-	43,820	2,000	(41,820)	-95%
Total:	\$ 72,466	\$ 36,121	\$ 62,320	\$ 24,100	\$ (38,220)	-61%

Duluth 2016 General Fund Revenues

Investment Income



Investment Income

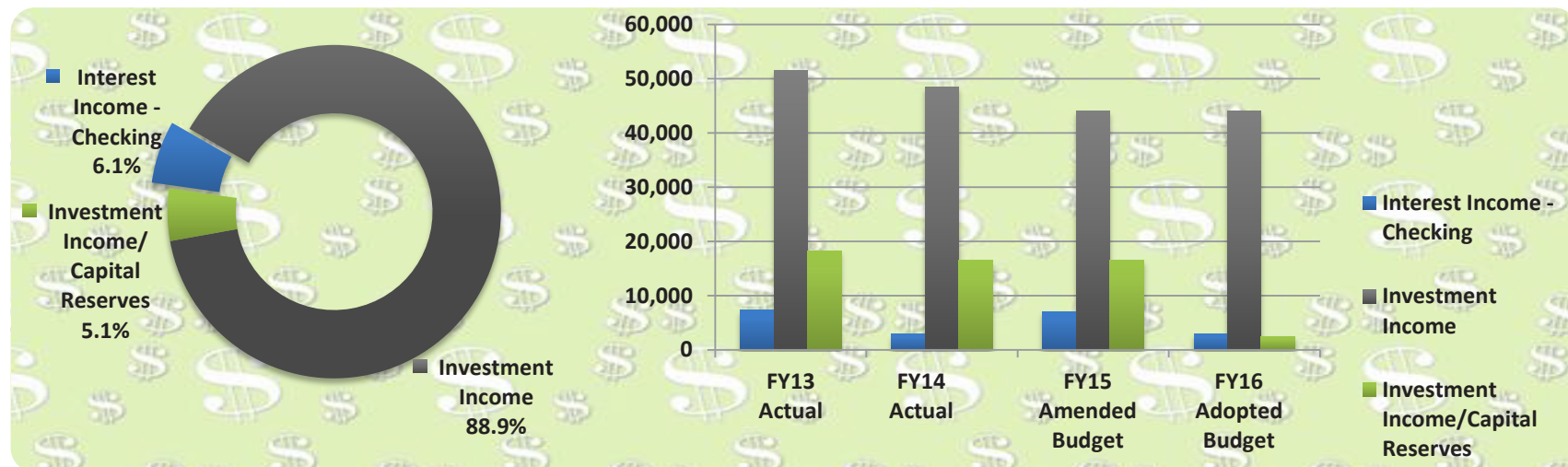
Investment income includes monies derived from the investment of City assets. The City of Duluth has three sources of Investment Income: Interest Income from Checking, General Investment Income, and Investment Income from Capital Reserves. The City has budgeted to collect \$49,500 in Investment Income revenues during FY 2016, a decrease of 26.7% from FY 2015. This is due to decrease in Capital Reserve Funds balance. City withdrew \$1.4M to purchase a piece of land for City's downtown redevelopment project.

Investment Income	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Interest Income - Checking	\$ 7,382	\$ 2,964	\$ 7,000	\$ 3,000	\$ (4,000)	-57%
Investment Income	51,438	48,443	44,000	44,000	-	0.0%
Investment Income/Capital Reserves	18,230	16,483	16,500	2,500	(14,000)	-84.8%
Total:	\$ 77,050	\$ 67,890	\$ 67,500	\$ 49,500	\$(18,000)	-26.7%

Interest Income from Checking: Revenues derived from interest earned on the City's checking accounts.

General Investment Income: Revenues derived from short term cash investments including Certificate of Deposits (CD) and Money Markets.

Investment Income from Capital Reserves: Revenues derived from interest earned on the City's capital reserve investment consisting of a single CD.



Duluth 2016 General Fund Revenues

Contributions & Donations



Contributions and Donations

Contributions and Donations are financial resources provided by private contributions. The City has budgeted to collect \$17,000 in Contributions and Donations revenue during FY 2016, a decrease of 73.5% from FY 2015. This is mainly due to a decrease in Special events Sponsors.

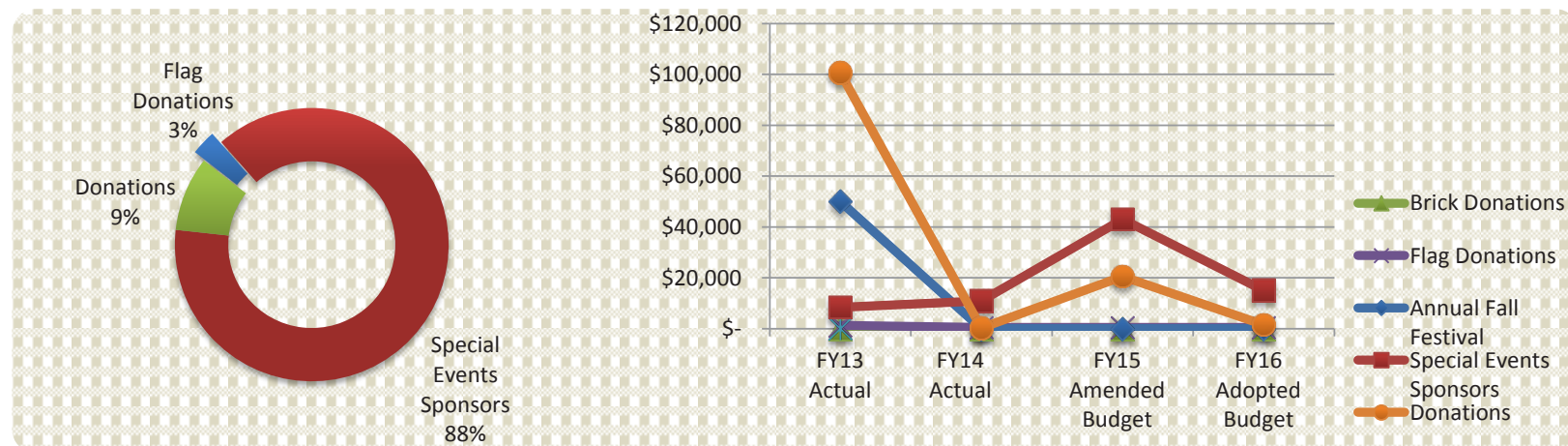
Contributions and Donations	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Brick Donations	\$ -	\$ 20	\$ -	\$ -	\$ -	N/A
Flag Donations	1,250	500	500	500	-	0%
Annual Fall Festival	50,000	-	-	-	-	N/A
Special Events Sponsors	8,396	10,958	43,000	15,000	(28,000)	-65.1%
Donations	100,700	300	20,600	1,500	(19,100)	-92.7%
Total:	\$ 160,346	\$ 11,778	\$ 64,100	\$ 17,000	\$ (47,100)	-73.5%

Flag Donations: Revenues derived from donations to support the City's popular placement of flags and markers to honor veterans during various holidays.

Firework Donations: Revenues derived from donations to support the City's annual July 3rd event.

Annual Fall Festival: Revenue derived from the Fall Festival Committee that is used to support various City events.

Special Events Sponsors: Revenues derived from sponsorships by individuals and businesses that are used to support various City events.



Duluth 2016 General Fund Expenditures

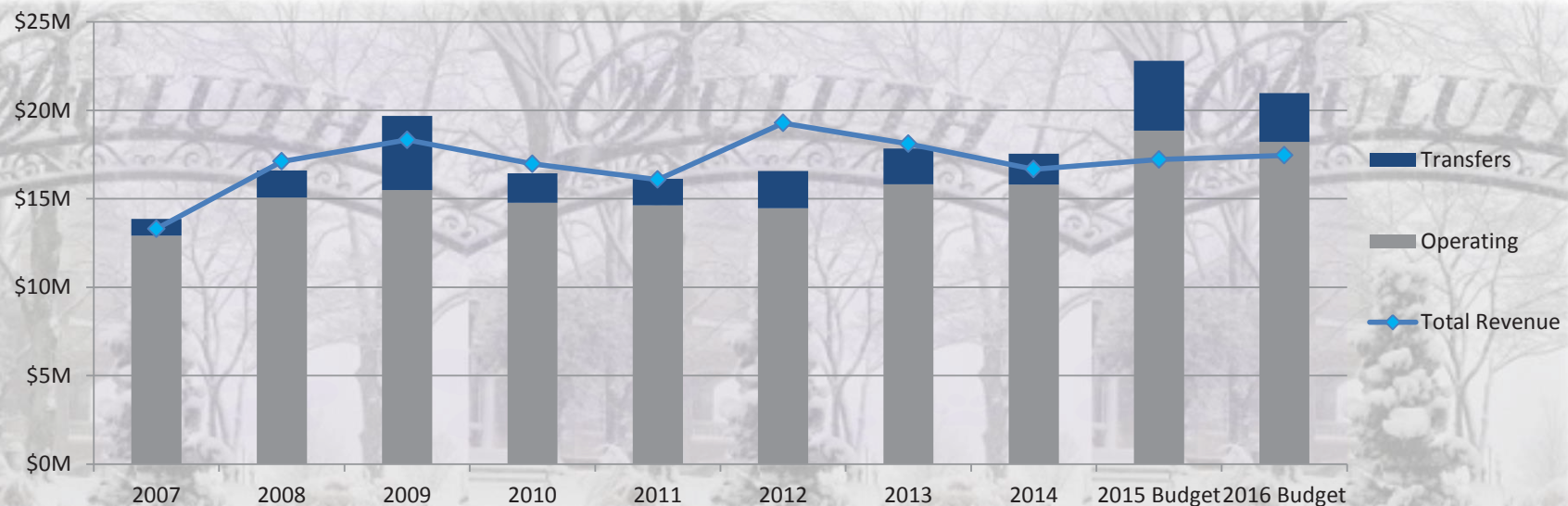
Summary



Expenditure Summary By Department

Description	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change	% Total
Mayor & Council	\$ 62,257	\$ 61,878	\$ 187,156	\$ 175,994	\$ (11,162)	-5.96%	0.8%
City Manager	450,837	499,284	560,130	395,504	(164,626)	-29.39%	1.9%
City Clerk/ Business Office	2,367,168	2,358,499	2,876,983	2,821,630	(55,353)	-1.92%	13.5%
Municipal Court	1,424,511	538,112	607,579	641,503	33,924	5.58%	3.1%
Public Safety	6,608,503	7,454,233	8,685,086	8,562,800	(122,286)	-1.41%	40.8%
Public Works	1,228,199	1,269,953	1,924,326	1,709,060	(215,266)	-11.19%	8.1%
Parks & Recreation	1,466,781	1,595,935	1,777,910	1,782,152	4,242	0.24%	8.5%
Community Development	1,488,510	1,780,875	1,980,546	1,886,540	(94,006)	-4.75%	9.0%
General Government*	2,750,539	2,372,908	4,212,492	3,003,421	(1,209,071)	-28.70%	14.3%
Total Expenditure	\$ 17,847,306	\$ 17,931,677	\$ 22,812,208	\$ 20,978,604	\$ (1,833,604)	-8.04%	100.0%

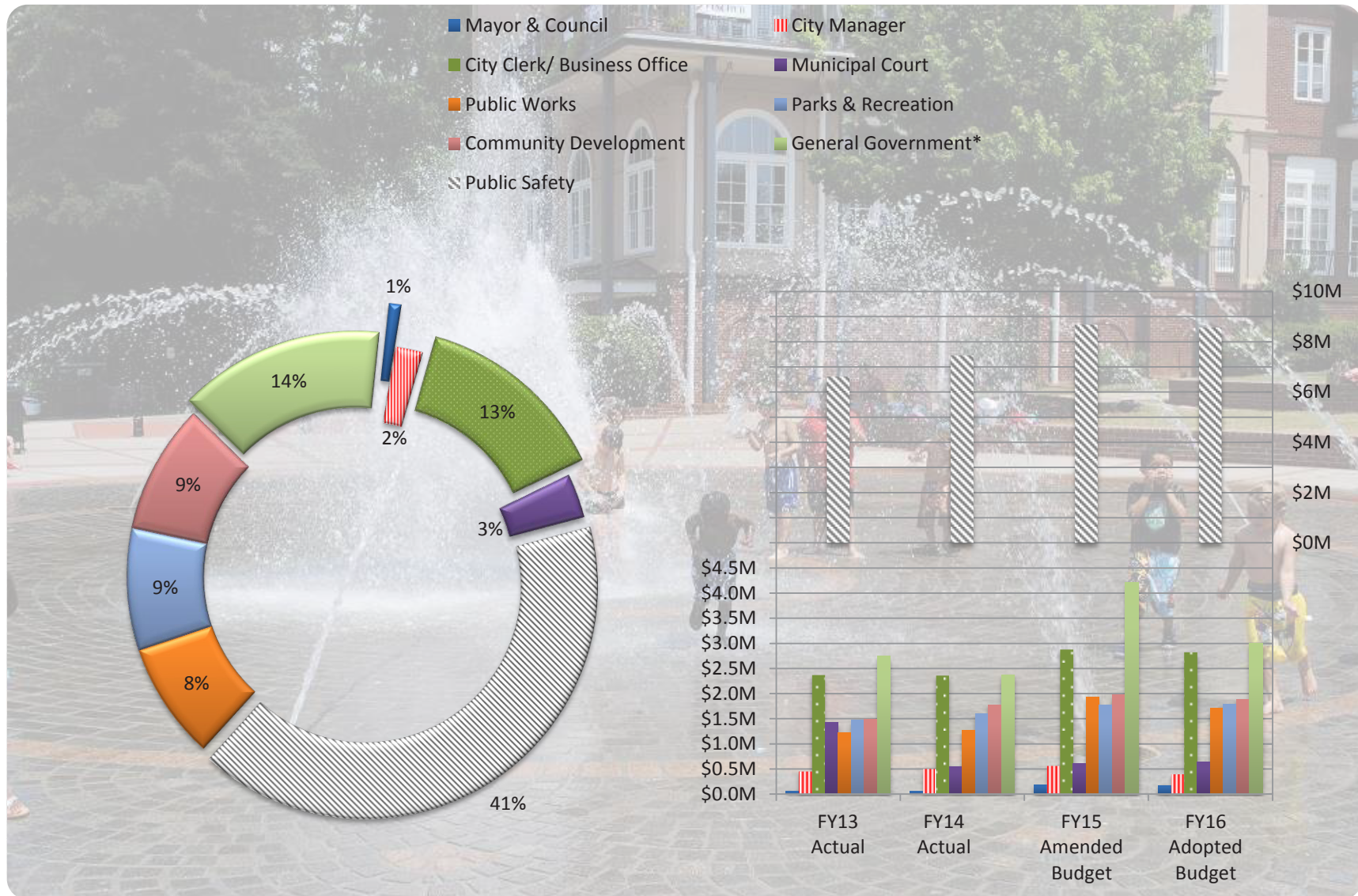
*Please note: General Government includes Boards and Committees, Debt Service, and Other Financing.



Duluth 2016

Summary

General Fund Expenditures



Duluth 2016

General Fund Expenditures

Summary



General Fund Expenditure by Function

Description			FY 2015	FY 2016	% Change	% Total
	FY 2013 Actual	FY 2014 Actual	Amended Budget	Adopted Budget		
Mayor	\$ 62,257	\$ 61,878	\$ 187,156	\$ 175,994	-6.0%	0.8%
Alcohol Review Board	431	404	1,510	1,487	-1.5%	0.0%
Finance Committee	188	215	540	531	-1.7%	0.0%
Zoning Board	323	242	1,938	1,912	-1.3%	0.0%
Planning Commission	969	754	3,876	3,823	-1.4%	0.0%
City Manager	450,837	499,284	560,130	395,504	-29.4%	1.9%
Clerk Administration	777,705	762,031	975,374	930,708	-4.6%	4.4%
Finance Office	321,854	336,361	391,488	398,526	1.8%	1.9%
Business Office	228,884	248,558	246,792	253,828	2.9%	1.2%
Info. Technology	804,504	726,140	924,705	900,896	-2.6%	4.3%
Human Resources	178,881	234,993	256,944	257,583	0.2%	1.2%
Custodial/Bldg. Maintenance	55,340	50,416	81,680	80,089	-1.9%	0.4%
General Government Operations/Srvcs	283,742	181,674	214,464	208,277	-2.9%	1.0%
Red Clay Theatre	21,922	25,491	35,073	33,500	-4.5%	0.2%
Public Information Administration	227,745	317,599	515,324	410,491	-20.3%	2.0%
Downtown/Main Street	159,673	246,926	225,115	272,350	21.0%	1.3%
Municipal Court	1,424,511	538,112	607,579	641,503	5.6%	3.1%
Police Administration	790,160	796,574	875,061	859,736	-1.8%	4.1%
Criminal Investigations Division	581,611	776,768	813,761	935,484	15.0%	4.5%

Continued on next page

Duluth 2016

General Fund Expenditures

Summary



General Fund Expenditure by Function

Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget	% Change	% Total
Police Uniform Division	3,252,076	3,465,118	4,031,647	4,013,171	-0.5%	19.1%
Police Support Services Division	565,666	953,688	1,157,772	1,245,403	7.6%	5.9%
Community Policing Division	237,878	-	-	-	NA	0.0%
Police Dispatch	640,761	738,583	933,542	966,712	3.6%	4.6%
Vehicle Maintenance Division	426,352	609,202	527,523	542,294	2.8%	2.6%
Red Light Monitoring	114,000	114,300	345,780	-	-100.0%	0.0%
Public Works Administration	1,082,880	1,090,811	1,715,575	1,502,709	-12.4%	7.2%
Community Enhancement	21,592	20,757	26,675	23,054	-13.6%	0.1%
Citywide Building/Property Maintenance	123,728	158,385	182,076	183,297	0.7%	0.9%
Cultural Recreation Administration	1,135,477	1,309,411	1,463,411	1,433,150	-2.1%	6.8%
Recreation Programs	142,814	115,447	128,599	133,755	4.0%	0.6%
Festival Center	37,586	39,233	45,228	55,863	23.5%	0.3%
Park Areas	150,904	131,844	140,672	159,384	13.3%	0.8%
Planning & Development Administration	622,033	770,007	662,785	642,213	-3.1%	3.1%
Street Lights	300,096	310,831	337,000	327,000	-3.0%	1.6%
Economic Development	178,963	135,512	240,322	234,486	-2.4%	1.1%
Debt Service	412,094	412,091	-	-	NA	0.0%
Other Financing Uses	2,030,870	1,752,035	3,955,091	2,753,891	-30.4%	13.1%
Total General Fund Expenditure	17,847,306	17,931,675	22,812,208	20,978,604	-8.0%	100.0%
Total General Fund Revenues	\$ 18,113,023	\$ 16,960,456	\$ 17,223,356	\$ 17,460,461	1.4%	
Net Change in Fund Balance	\$ 265,717	\$ (971,219)	\$ (5,588,852)	\$ (3,518,143)	-37.1%	



General Fund Expenditures

FY 2016 Expenditure by Department

Department	FY16 Budget	Department	FY16 Budget
City Manager			
City Manager	\$ 395,504		
City Clerk / Business Office		Municipal Court	
Clerk Administration	930,708	Municipal Court	\$ 641,503
Finance Office	398,526		
Business Office	253,828	General Government	
Information Technology	900,896	Mayor & Council	175,994
Human Resources	257,583	Boards and Committees	7,753
Custodian/Building Maintenance	80,089	General Government	241,777
Total: City Clerk / Business Office	\$ 2,821,630	Other Financing	2,753,891
		Total General Government	\$ 3,179,415
Public Safety			
Police Administration	859,736	Public Works	
Criminal Investigation	935,484	Public Works Administration	1,502,709
Police Uniform Division	4,013,171	Community Enhancement	23,054
Police Support Division	1,245,403	Citywide Building/Property Maintenance	183,297
Police Dispatch	966,712	Total: Public Works	\$ 1,709,060
Vehicle Maintenance Division	542,294		
Total: Public Safety	\$ 8,562,800	Community Development	
		Community Development Administration	642,213
Parks and Recreation		Street Lights	327,000
Cultural Recreation Administration	1,433,150	Economic Development	234,486
Recreation Programs	133,755	Public Information Administration	410,491
Park Areas	215,247	Downtown/Main Street	272,350
Total: Parks & Recreation	\$ 1,782,152	Total: Community Development	\$ 1,886,540
		Total: General Fund Expenditures	\$ 20,978,604

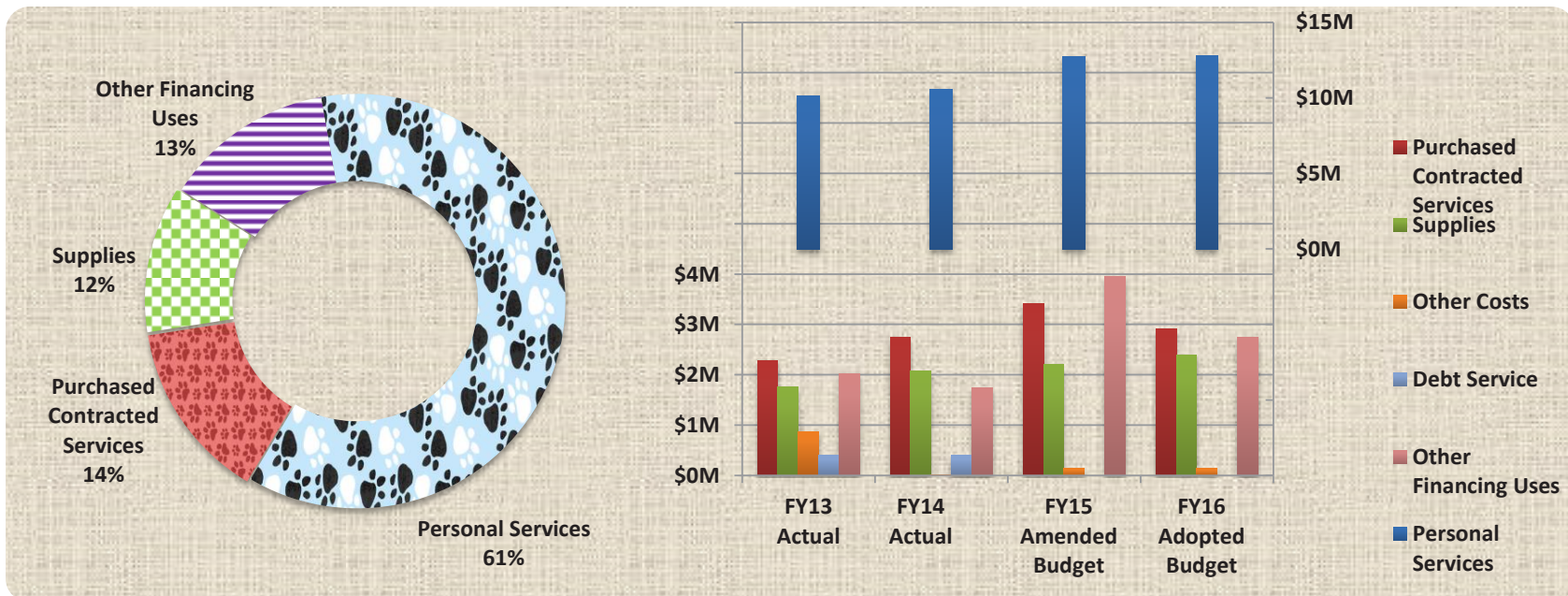
Duluth 2016 General Fund Expenditures

Summary



Expenditure Summary By Object Classification

Description	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change	% Total
Personal Services	\$10,174,395	\$10,582,804	\$12,768,937	\$12,778,626	\$ 9,689	0.1%	60.9%
Purchased Contracted Services	2,291,754	2,743,019	3,425,229	2,912,479	(512,750)	-15.0%	13.9%
Supplies	1,760,264	2,070,192	2,203,619	2,391,148	187,529	8.5%	11.4%
Capital Outlays	308,737	346,953	315,722	4,000	(311,722)	-98.7%	0.0%
Interdepartmental Charges	347	966	750	600	(150)	-20%	0.0%
Other Costs	868,845	23,617	142,860	137,860	(5,000)	-3%	0.7%
Debt Service	412,094	412,091	-	-	-	NA	0.0%
Other Financing Uses	2,030,870	1,752,035	3,955,091	2,753,891	(1,201,200)	-30.4%	13.1%
Total General Fund Expenditure	\$17,847,306	\$17,931,677	\$22,812,208	\$20,978,604	\$ (1,833,604)	-8.0%	100%



Duluth 2016

Mayor & Council



Mayor & Council

Mission

The City Council is the legislative governing body of the City, that establishes policies and ordinances that will provide the highest quality of life for those who live, work or play in the community and foster an environment for business to prosper. They are dedicated to an open and transparent government that provides progressive, efficient and professional leadership.

Department Description

The City of Duluth is served by a Mayor and five Councilmembers. All members are elected at-large, meaning they represent all citizens and serving four-year staggered terms. The City Council serves as the legislative governing body responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the City Manager. The Council appoints the City Manager, Chief of Police, City Clerk, City Attorney, Municipal Court Judge and Solicitors, Board Members, and City Auditor and designates the City's legal organ. The City Council strives to improve the quality of life and opportunity for economic prosperity for all City residents and businesses, while assuring all citizens a clean, safe, economically viable and progressive city that is responsive to changing needs.



Objectives

- | | |
|---------|---|
| Ongoing | Provide policy direction and leadership to the City Manager and staff |
| Ongoing | Identify and implement strategies that assist in realizing the City's vision and goals. |
| Ongoing | Solicit and obtain citizen input on issues of concern and adopt policies that protect and improve the life of City residents |
| Ongoing | Work diligently to earn the trust, respect and support of our citizens |
| Ongoing | Institute policies and ordinances that ensure the continued fiscal and economic health of the City and improve the quality of services to residents and business |
| Ongoing | Promote local performing and public art to create a culturally rich environment through the City that is an economic drive for tourism along with people and businesses look to relocate here |

Duluth 2016 Mayor & Council



- Ongoing Recognize residents who demonstrate a commitment to Duluth with the “Capture the Spirit” awards
- FY 15-16 Support policies and initiatives which will help to create the appropriate mix of residential housing for all lifestyles and income levels
- FY 15-16 Continue to work with staff to facilitate policies and ordinances that will lead to the redevelopment of the downtown through both public and private investments to create opportunities for commercial and residential redevelopment
- FY 15-16 Develop broader private support for public art in the City by educating the public and business about the benefits to serve as a catalyst for future projects and activities

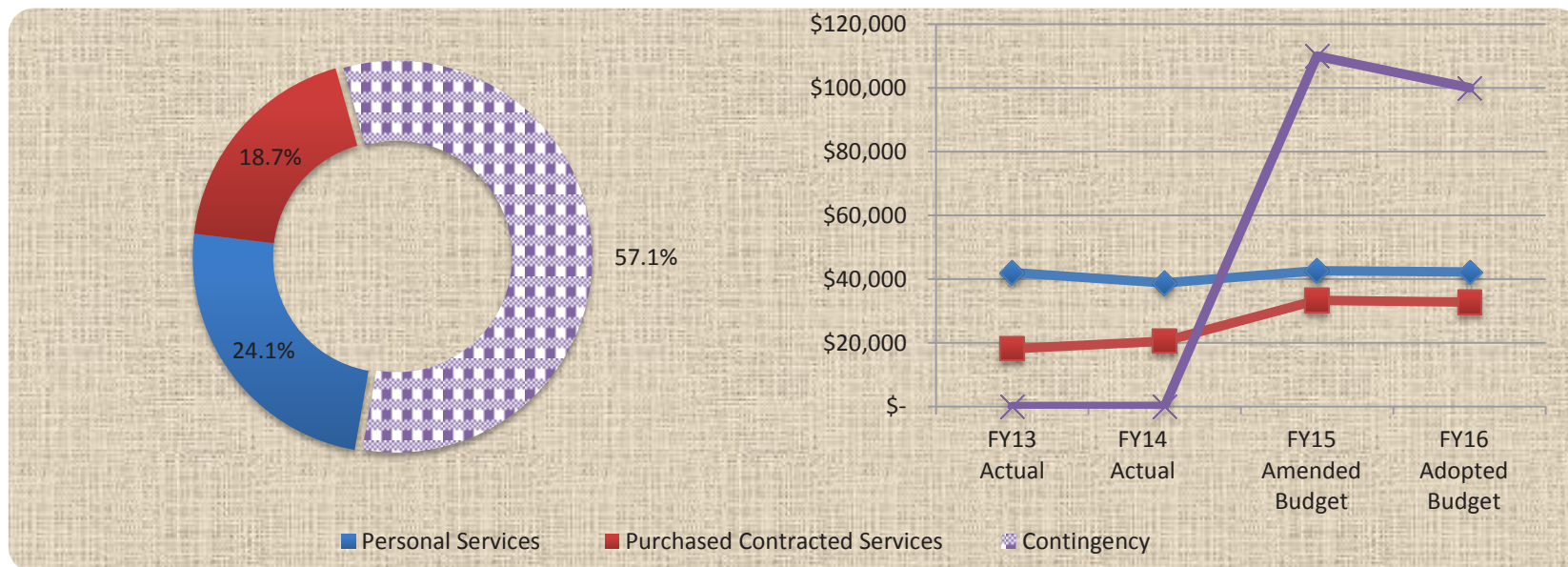


Duluth 2016 Mayor & Council



Mayor & Council	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 42,057	\$ 38,821	\$ 42,630	\$ 42,194	\$ (436)	-1.0%
Purchased Contracted Services	18,134	20,540	33,339	32,792	(547)	-1.6%
Supplies	2,066	2,517	1,187	1,008	(179)	-15.1%
Contingency*	-	-	110,000	100,000	(10,000)	-9.1%
Total:	\$ 62,257	\$ 61,878	\$187,156	\$175,994	\$ (11,162)	-6.0%

*Contingency is budgeted to Mayor & Council for internal control purposes. Fund is transferred to the department that needs contingency fund and expensed in the department where fund was transferred to.



Duluth 2016 City Manager



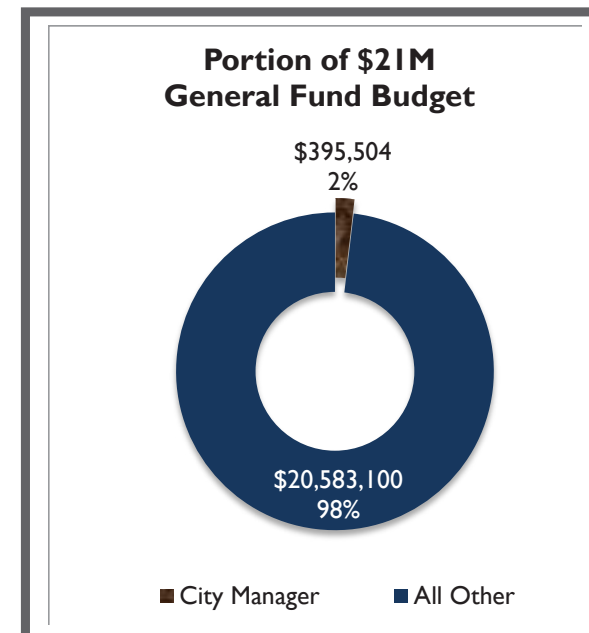
CITY MANAGER



City Manager

Assistant to Mayor &
City Manager

Functions	Serves as the chief executive officer of the City and liason between City Council and staff
Positions	2 full time
Current FY 2015 Budget	\$560,130
Adopted FY 2016 Budget	\$395,504
Change from PY Budget	-\$164,626
Notable FY 2016 Budget Items	<ul style="list-style-type: none"> •No new position added •Prior year one time expenditures of \$107,797 were removed from budget



Duluth 2016 City Manager



City Manager

Mission

The City Manager is responsible for carrying out the City Council's policies and directives, for providing leadership and vision to the organization to achieve the City's Strategic Vision, for developing programs and initiative to meet the future needs of the city. The City Manager is charged with developing the annual budget, insuring financial stability, and maintaining the City's overall commitment to providing high quality services to residents and visitors.



Department Description

The City Manager serves as the chief executive officer of the City responsible for directing and supervising all activities of the City to implement policy as set by the City Council in accordance with local ordinances and laws. The City Manager develops, articulates and manages the City's annual budget, and evaluates the current and long-term financial condition of the City. The City Manager represents City Council's position in intergovernmental relations, contract negotiations, and support for state and federal legislation. The City Manager also provides advisement to the Mayor and Council on departmental programing, strategic and tactical planning, and issues of concern.

Objectives

- | | |
|---------|---|
| Ongoing | Provide effective and efficient management of the City organization to implement the policies and goals established by the City Council |
| Ongoing | Advise Council on the city's current and future needs |
| Ongoing | Provide continuous oversight of the City operations to maintain financial stability |
| Ongoing | Develops Duluth as the best place to work, live, learn, shop and visit |
| Ongoing | Manage annual and capital budget with oversight for the best allocation and use of limited resources |
| Ongoing | Increase staff development and abilities by encouraging attendance at training seminars, conferences and in-house webinars |
| Ongoing | Plan and organize annual strategic conference with the Mayor and Council to provide a long-term roadmap for the City |

Duluth 2016 City Manager



Ongoing	Establish plans for the redevelopment of downtown by facilitating necessary infrastructure improvement, reviewing ordinances and regulation and attracting outside developers
Ongoing	Work with Planning and Economic Development Departments to undertake measures to encourage economic development in the Downtown area, along Buford Highway and the Peachtree Industrial Road corridor
FY 15-16	Continue to implement overall plans for the redevelopment of downtown by facilitating necessary infrastructure improvement, directing review of ordinances and regulation and attracting outside developers
FY 15-16	Continue to work with Community Development and Economic Development Departments to undertake measures to encourage economic development in the Downtown area, along Buford Highway and the Peachtree Industrial Road corridor
FY 15-16	Continue implementation of measures to ensure the long-term financial stability of the City by work with the Finance Manager to monitor long range forecast, analyze economic developments and changes in laws
FY 15-16	Develop incentives that will encourage the revitalization of various residential area through the City where housing is currently under developed
FY 15-16	Work with Public Information and Marketing to improve the City's brand and messaging of the City to residents, businesses and the public through print and social media

Duluth 2016 City Manager

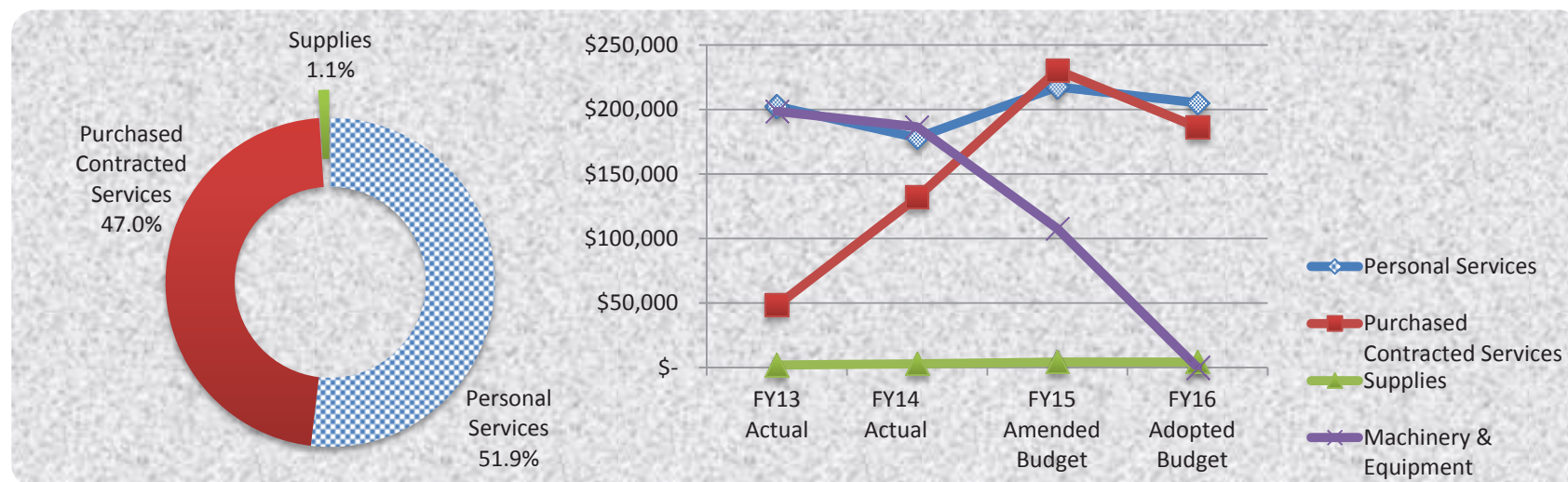


City Manager	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Manager	1		1		1	
Assistant to Mayor & City Manager	1		1		1	
Total:	2	0	2	0	2	0

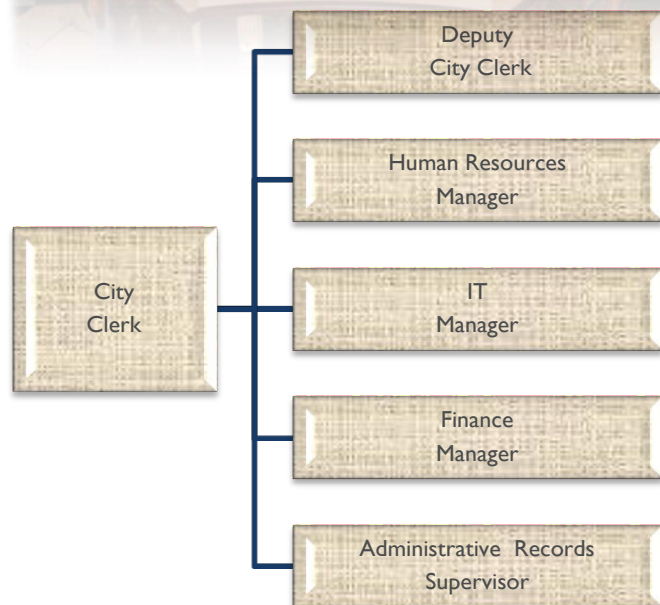
City Manager	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 202,431	\$ 178,019	\$ 217,498	\$ 205,198	\$ (12,300)	-5.7%
Purchased Contracted Services	48,000	131,727	230,418	186,056	*(44,362)	-19.3%
Supplies	1,931	2,841	4,417	4,250	(167)	-3.8%
Machinery & Equipment	198,476	186,697	107,797	-	** (107,797)	-100.0%
Total:	\$ 450,837	\$ 499,284	\$ 560,130	\$ 395,504	\$ (164,626)	-29.4%

*Lowered budget amount for the General Emergency Repairs line item according to recent years' trend

** No budget for Machinery & Equipment purchase during FY 2016

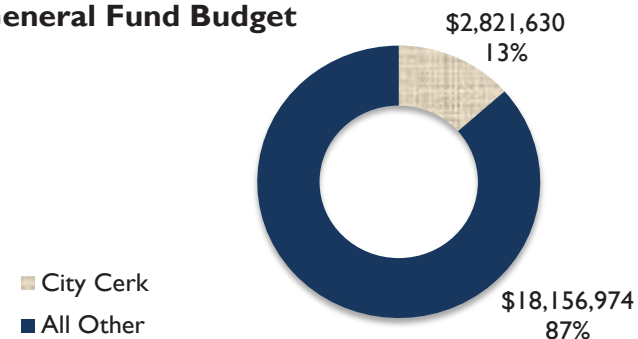


Duluth 2016 City Clerk



CITY CLERK

**Portion of \$21M
General Fund Budget**

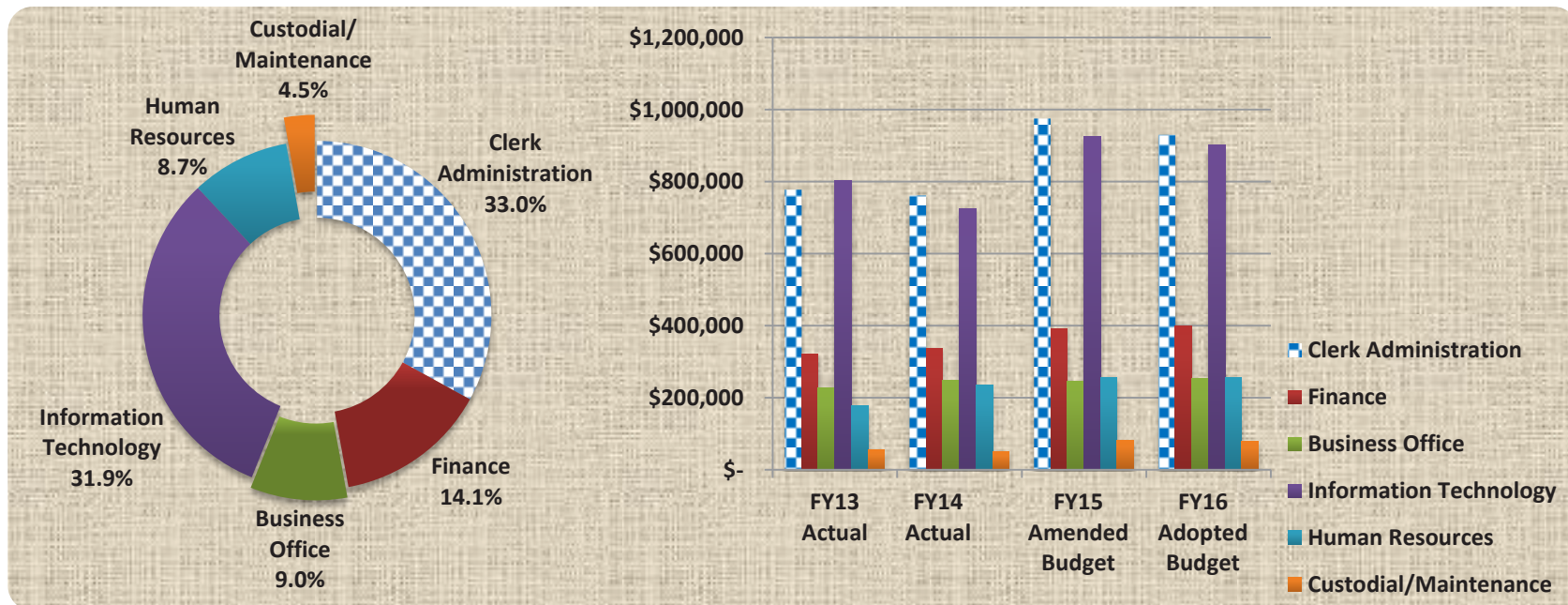


Functions	Administration and supervision of various functions including property taxes, alcohol permit and training, occupational licenses, Human Resources, Finance, IT and City Hall custodial service
Positions	17 full time, 3 part time and 1 part time college intern
Current FY 2015 Budget	\$2,876,983
Adopted FY 2016 Budget	\$2,821,630
Change from PY Budget	\$(55,353)
Notable FY 2016 Budget Items	<ul style="list-style-type: none"> • Eliminated part time Accounting Tech and part time HR/Accounting Tech positions and added full time Accounting/HR Tech • Replacement of 20% of computers and laptops • Reduced property liability insurance by \$48,040

Duluth 2016 City Clerk



City Clerk/Business Office	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Clerk Administration	\$ 777,705	\$ 762,031	\$ 975,374	\$ 930,708	\$ (44,666)	-4.6%
Finance	321,854	336,361	391,488	398,526	7,038	1.8%
Business Office	228,884	248,558	246,792	253,828	7,036	2.9%
Information Technology	804,504	726,140	924,705	900,896	(23,809)	-2.6%
Human Resources	178,881	234,993	256,944	257,583	639	0.2%
Custodial/Maintenance	55,340	50,416	81,680	80,089	(1,591)	-1.9%
Total: City Clerk/Business Office	\$ 2,367,168	\$ 2,358,499	\$ 2,876,983	\$2,821,630	\$ (55,353)	-1.9%

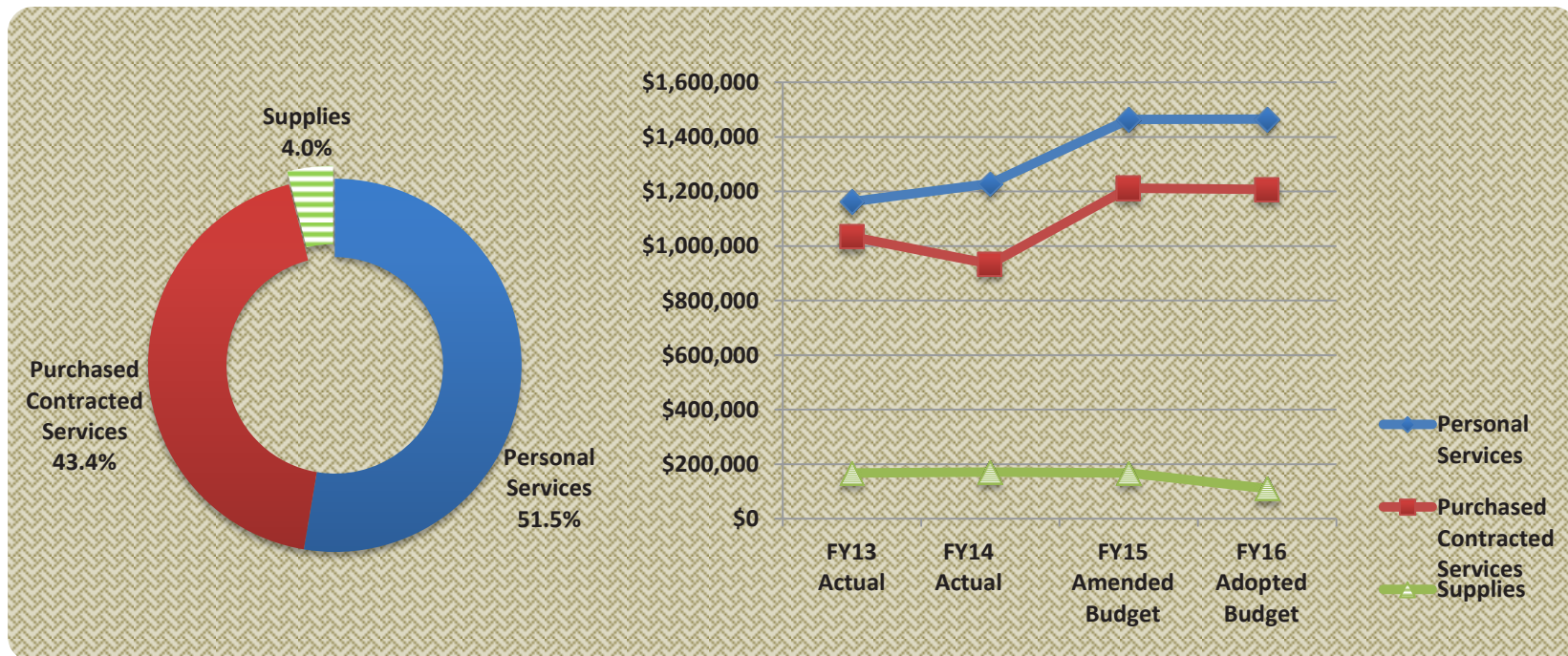


Duluth 2016 City Clerk



City Clerk/Business office	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$1,162,328	\$1,229,118	\$1,464,274	\$1,465,518	\$1,244	0.1%
Purchased Contracted Services	1,034,185	934,108	1,211,553	1,207,634	(3,919)	-0.3%
Supplies	167,957	170,690	167,546	110,018	*(57,528)	-34.3%
Interdepartmental Charges	347	966	750	600	(150)	-20%
Other Costs	2,350	23,617	32,860	37,860	5,000	15.2%
Total: City Clerk/Business Office	\$2,367,168	\$2,358,499	\$2,876,983	\$2,821,630	-\$55,353	-1.9%

*Mainly due to decrease in budget amount for Computer upgrades & Office equipment line items





City Clerk

Mission

The City Clerk Department ensures that meetings and actions of the governing body comply with Federal, State, and City law and regulations. That official actions and records are documented, archived, and preserved for future retrieval.

All City elections are conducted fairly and in accordance with Federal and State laws. That the various customer service related functions and internal support functions under the direction of this department receive appropriate supervision and instruction.



Department Description

The City Clerk Department is managed by the City Clerk and is responsible for supervising various functions including property taxes, alcohol permit and training, occupational licenses, human resources, finance, information technology and City Hall custodial services. The City Clerk/Treasurer is an Officer established through the City Charter and is appointed by the City Council. This department is charged with ensuring that official City Council meeting, actions and documentation comply with Federal, State and City laws and regulations. That these meetings are properly noticed and the actions and records are archived and preserved for future retrieval. The office disseminates information regarding council legislative action and policy decisions to other City departments, outside agencies and the public. They are also charged with conducting all City-wide elections to ensure they are properly noticed, fair and confirm to Federal and State laws. The department regularly meets with and assists citizens, business owner, City staff and the general public with general inquiries and specific department related request.

Objectives

- | | |
|---------|---|
| Ongoing | Continue to maintain a high level of customer service for Duluth citizens and businesses and other City departments |
| Ongoing | Maintain a well trained professional staff that is dedicated to the citizens they serve |
| Ongoing | Preserve, maintain and record official actions of the Mayor and Council |
| Ongoing | Ensure departmental compliance with Federal, State and Local laws and ordinances |
| Ongoing | Seek innovative solutions to maintain high quality core services; promote financial transparency and ensure the City financial stability through the monitoring of financial activities |
| Ongoing | Continue to provide efficient and effective service by exploring ways to streamline processes through the use of technology |

Duluth 2016 City Clerk

Administration



- FY 15-16 Complete the implementation of the new property tax software to improve customer service and employee efficiency
- FY 15-16 Continue training and development of key staff for transition from Department Managers to Department Directors



Council Chambers at City Hall

Duluth 2016 City Clerk

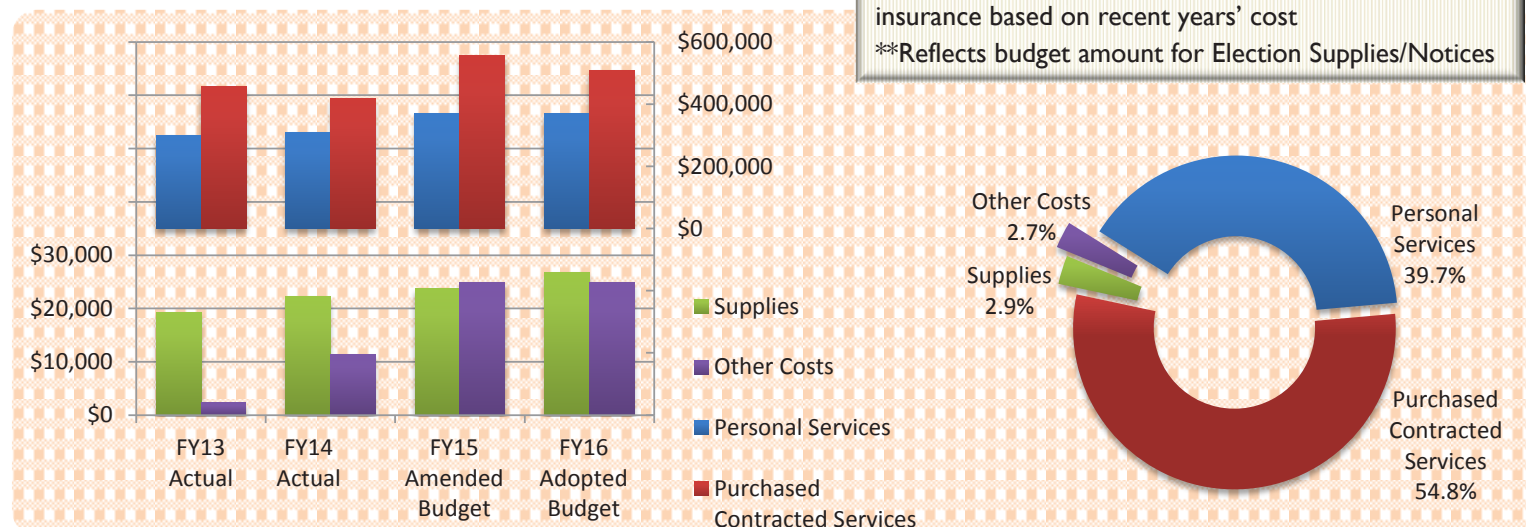
Administration



Clerk Administration	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
City Clerk						
Deputy City Clerk						
Administrative Records Supervisor						
Compliance Inspector						
College Intern						
Total:	3	1	3	2	3	2

Clerk Administration	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 299,854	\$ 309,019	\$ 368,712	\$ 369,537	\$ 825	0.2%
Purchased Contracted Services	456,277	419,260	558,004	509,578	* (48,426)	-8.7%
Supplies	19,224	22,345	23,798	26,733	** 2,935	12.3%
Other Costs	2,350	11,407	24,860	24,860	-	0.0%
Total:	\$ 777,705	\$ 762,031	\$ 975,374	\$ 930,708	\$ (44,666)	-4.6%

*Lowered budget amount for Property liability insurance based on recent years' cost
 **Reflects budget amount for Election Supplies/Notices



Duluth 2016

City Clerk

Business Office



City Clerk Business Office

Mission

The City Clerk's Business Office staff strives to provide the highest quality in customer service, ensuring the maximum degree of public trust and cooperation with the citizens and businesses they serve through prompt, professional service. By providing thorough information to the community either in person or electronically, and maintaining compliance with City ordinances in an accurate and efficient manner, the department also facilitates personal interaction and prides itself on positive customer experiences.

Department Description

The Business Office is the first point of contact for administrative affairs within City Hall and the primary source of information and communication with city residents for general customer service. In addition, this department is charged with billing and collecting the annual property taxes, issuing and collecting occupational tax licenses (based on gross earnings and business tax class) and licensing code compliance. Additionally, the department issues alcohol licenses to businesses and alcohol handling permits to individuals, offering alcohol training classes designed to encourage compliance with state and local laws to ensure responsible alcohol sales and service within the City. The Business Office also collects alcohol excise taxes, motor vehicle excise taxes, and manages regulatory business processes within the City.



Objectives

- | | |
|---------|---|
| Ongoing | Continue to offer prompt, courteous customer service to the citizens, businesses, and visitors that we come into contact with each day, whether in-person, via telephone or email |
| Ongoing | Continue to act as the administrative hub of information, also participating in citywide marketing and promotion through constant review and revision of the City website |
| Ongoing | Attend local and national conferences to improve employee skills and knowledge base through ongoing training and peer-to-peer interaction |

Duluth 2016 City Clerk

Business Office



Ongoing	Continue to offer alcohol training and awareness program classes to individuals receiving alcohol handling permits for responsible alcohol sales in all parts of the City, working with police enforcement for the protection of citizens and the youth of our community
Ongoing	Enhance the citywide goals and vision of our leaders through review, compare/contrast of Duluth ordinances to meet the demands of our ever changing environment and to ensure compliance with state and local laws
FY 15-16	Achieve successful implementation of new SmartFusion property tax software to improve customer service and employee efficiency, beginning with tax year 2015
FY 15-16	Work with the Finance Department for offering the ease of online payment solutions for tax payments and other e-government services where possible
FY 15-16	Continue revising online forms/applications to become “fillable” for ease of the customer
FY 15-16	Ensure a thorough and accurate process for the 2015 Municipal Election

Duluth 2016 City Clerk

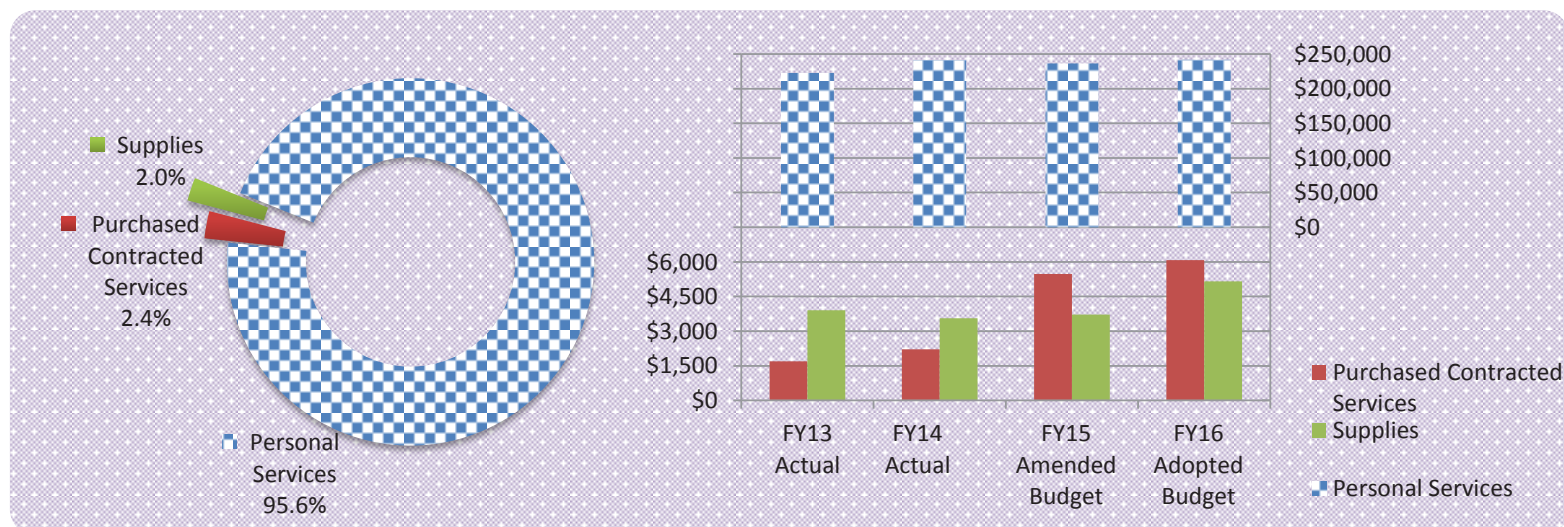
Business Office



Business Office	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Property Tax Officer	1		1		1	
Occupational Tax Officer	1		1		1	
Alcohol/Excise Tax Officer	1		1		1	
Administrative Assistant	1		1		1	
Total:	4	0	4	0	4	0

Business Office	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 222,937	\$241,814	\$236,846	\$241,999	\$ 5,153	2.2%
Purchased Contracted Services	1,692	2,215	5,479	6,074	595	10.9%
Supplies	3,908	3,563	3,717	5,155	*1,438	38.7%
Intergovernmental	347	966	750	600	(150)	-20.0%
Total:	\$ 228,884	\$248,558	\$246,792	\$253,828	\$ 7,036	2.9%

*Increased budget amount by \$1,500 for the garbage bags for resale at City Hall.



Duluth 2016 City Clerk

Custodial



City Clerk Custodial

Mission

The City Clerk Custodial Department is responsible for maintaining safe, clean and well-maintained facilities that leave a positive impression on citizens and visitors.

Department Description

The City Clerk Custodial Department is responsible for maintaining the City Hall building and surrounding grounds in a clean, attractive and comfortable environment for employees and visitors. This department is also charged with scheduling of all necessary contract building maintenance, scheduling maintenance and repairs on City Hall vehicles, and stocking of meeting supplies. When available the Custodial staff will utilize community service workers to assist in maintaining the building and grounds.



Objectives

- Ongoing Continue to use environmentally/earth friendly cleaning products. Follow cleaning/maintenance schedule for the City Hall building and surrounding grounds to create a clean, attractive and comfortable environment for employees and visitors
- Ongoing Manage document shredding and recycle program for City Hall building.
- Ongoing Utilize community service workers, when available, to augment custodial staff.
- Ongoing When City Hall staff is away from their office for an extended period of time, thoroughly clean their office.
- Ongoing Continue to switch light bulbs to LED bulbs that are longer lasting and conserve energy.
- Ongoing Continue to work with Public Works when maintenance and minor repairs are needed before contacting outside vendors.
- Ongoing Assist with seasonal decorations to City Hall. Maintain flag protocol for City Hall building.

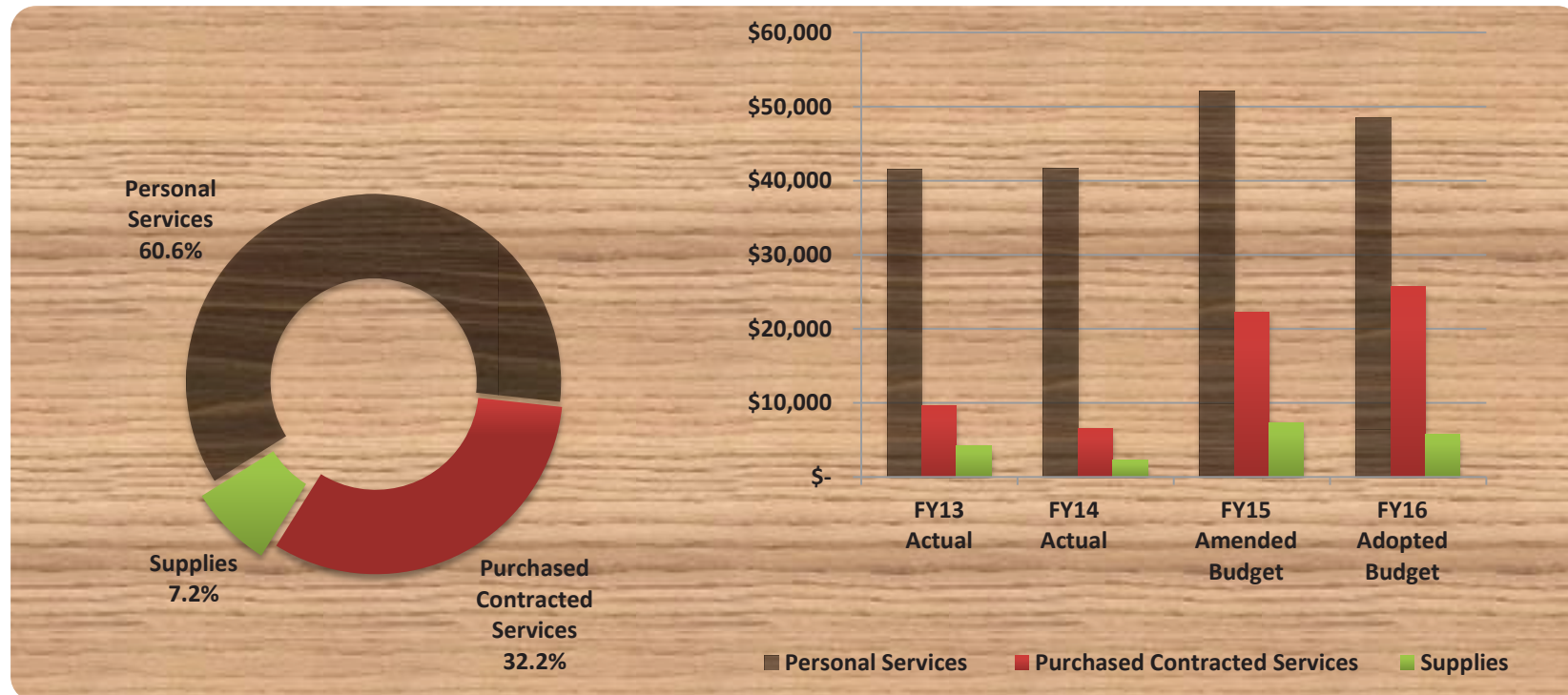
Duluth 2016 City Clerk

Custodial



Custodial/Building Maintenance	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 41,573	\$ 41,655	\$ 52,085	\$ 48,545	\$ (3,540)	-6.8%
Purchased Contracted Services	9,595	6,528	22,264	25,764	*3,500	15.7%
Supplies	4,173	2,233	7,331	5,780	(1,551)	-21.2%
Total:	\$ 55,340	\$ 50,416	\$ 81,680	\$ 80,089	\$ (1,591)	-1.9%

*Increased budget amount for HVAC repair cost due to frequent HVAC repairs in recent years



Duluth 2016 City Clerk

Finance



City Clerk Finance

Mission

The City Clerk Finance department is charged with stewardship and oversight of the City's financial resources on behalf of the citizens and the City Council. The focus is to ensure compliance with all relevant financial and budgetary regulations, including local, state, and federal laws governing financial information.

Department Description

The City Clerk Finance Department provides financial management services to City Council, City departments and the Finance Committee. The department oversees the management of the City's general fund, as well as specialized funds, prepares appropriate financial reports, prepares and monitors the annual budget, handles the City's payable and receivables, maintains the fixed asset records and monitors the City's cash and investments.



Objectives

- | | |
|---------|---|
| Ongoing | Distribute monthly Budget Performance Report to Department Directors before the end of the first full working week of the month |
| Ongoing | Verify accuracy of payroll journal entry and ensure that the payroll tax liability is paid in a timely manner |
| Ongoing | Ensure that vendor invoices are supported by adequate documentation, approved by the appropriate person and paid within 30 days of the invoice date |
| Ongoing | Continue to earn the Distinguished Budget Award from the Government Finance Officers Association's (GFOA) Distinguished Budget Award Program |
| Ongoing | Scan all vendor invoice payment documentation into the City's electronic document archiving system (Laserfiche) within 30 days of payment |
| Ongoing | Continue staff development through training and seminars so as to maintain a high level of professional accounting and financial reporting |

Duluth 2016

City Clerk

Finance



- FY 15-16 Continue training of Accounting/Human Resources Technician with Carl Vinson Institute to receive Level I – Certified Local Government Finance Officer Program certification
- FY 15-16 Work with CSI Technology Outfitters, Property Tax Officer and IT Department to complete implementation of SmartFusion property tax software
- FY 15-16 Update 10 year Financial Forecast based on FY 2015 audited results, review/update projections for out years and prepare presentation for Strategic Conference, if necessary
- FY 15-16 Prepare Annual Financial Report (CAFR) for auditors and gather additional information for supplementary schedules need to submit report for GFOA financial reporting award
- FY 15-16 Revise Capital Project section of the Budget Book to improve overall reader comprehension and messaging
- FY 15-16 Work with City Manager and City Clerk to develop framework for implementation of Capital Asset Replacement Plan

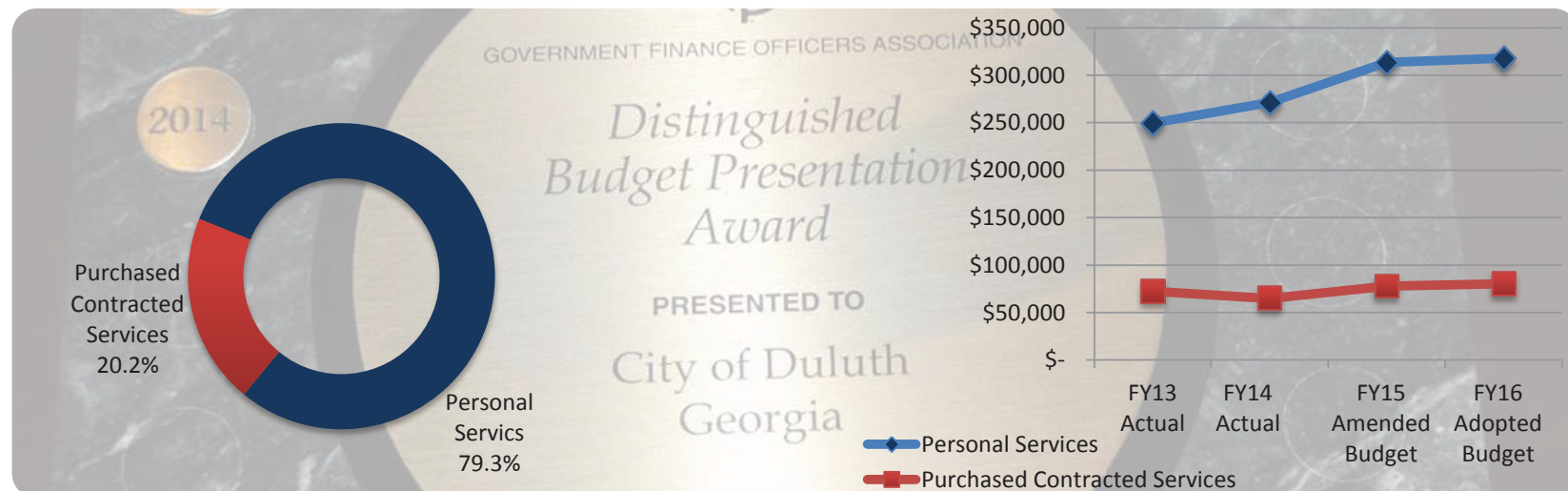
Duluth 2016 City Clerk

Finance



Finance Department	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Finance Manager						
Accounting Officer						
Senior Accounting Technician						
Accounting/HR Technician					0.5	
Accounting Specialist						
Financial Assistant						
Total:	3	3	3	3	3.5	2

Finance Department	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 249,578	\$ 271,418	\$ 313,519	\$ 317,997	\$ 4,478	1.4%
Purchased Contracted Services	72,275	64,863	77,719	80,279	2,560	3.3%
Supplies	-	80	250	250	-	0.0%
Total:	\$ 321,854	\$ 336,361	\$ 391,488	\$ 398,526	\$ 7,038	1.8%





City Clerk Human Resources

Mission

The City Clerk Human Resources Department is responsible for providing responsive service and support to department directors and employees regarding employment, training, employee relations, benefits and compensation to attract, develop, and retain a talented, diverse, energetic workforce in a supportive work environment. This department is also responsible for ensuring the City's compliance with Federal and State employment laws.

Department Description

The City Clerk Human Resources Department is responsible for developing jobs descriptions, preparing the annual salary survey, developing annual employee evaluations, administration of all employee benefits, processing of the bi-weekly payroll, processing of all new hires and terminations, handling of employee grievances and actions, complying with all HR related open records requests. The Human Resources Manager also serves as a permanent member of the City's Finance Committee and is responsible for administering the City's Wellness Program. This department strives to treat all employees fairly and equally while acting with integrity and high ethical standards.



Objectives

- | | |
|----------|--|
| Ongoing | Continue to provide recruitment, selection, hiring and retention assistance to City departments |
| Ongoing | Continue to provide new employee orientation that will provide new hire employees with policies and other pertinent information regarding the City on their first day of reporting |
| Ongoing | Work with Insurance Broker to administer, enroll, monitor and educate employees on benefit changes, in particular the effects of the Patient Protection and Affordable Care Act |
| Ongoing | Continue efforts to increase employee participation in the City offered retirement benefits, with specific focus on increasing enrollment in the Deferred Compensation Plan (457b) |
| Ongoing | Maintain a high level of customer service for coworkers, new hires and outside individuals/organizations |
| FY 15-16 | Conduct a review of the human resources policy manual in order to update current policies and add additional policies as required or desirable |
| FY 15-16 | Explore methods of increasing the efficiency and effectiveness of the application and new hire processes, seeking technology solutions in place of manual paperwork processing |

Duluth 2016 City Clerk

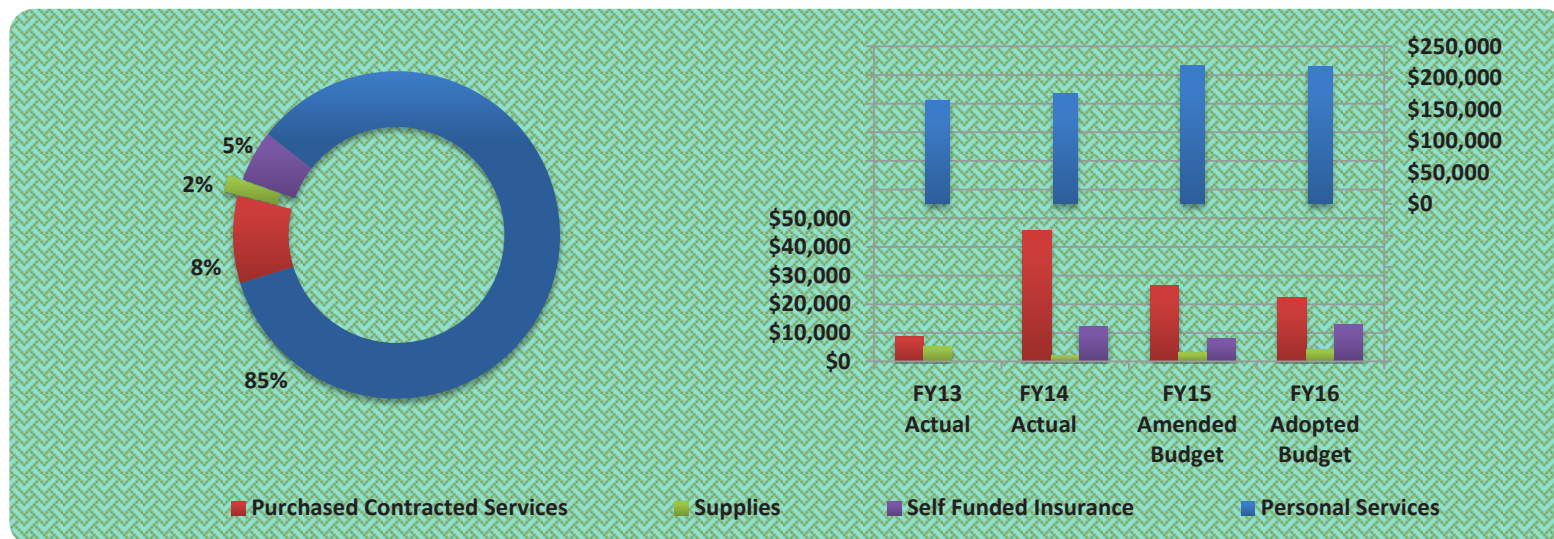
Human Resources



Human Resources	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Human Resources Manager	1		1		1	
Payroll & Benefits Specialist	1		1		1	
HR/Accounting Technician		1		1	0.5	
Total:	2	1	2	1	2.5	0

Human Resources	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 164,644	\$ 174,625	\$ 219,174	\$ 218,113	\$ (1,061)	-0.5%
Purchased Contracted Services	8,906	45,867	26,520	22,220	* (4,300)	-16.2%
Supplies	5,331	2,291	3,250	4,250	1,000	30.8%
Self Funded Insurance	-	12,210	8,000	13,000	**5,000	62.5%
Total:	\$ 178,881	\$ 234,993	\$ 256,944	\$ 257,583	\$ 639	0.2%

*Reflects decrease in budget amount for the cost associated with recruitment & hiring based on estimate of employee turnover **Increased budget amount for self-funded Insurance for claims





City Clerk Information Technology

Mission

The City Clerk Information Technology Department is responsible for implementing innovative and creative technological solutions, in the most cost effective manner, that enable staff to perform their jobs more efficiently & timely and to support public access to the City through electronic means.

Department Description

The City Clerk Information Technology (IT) Department is responsible for the voice and data network infrastructure for all City staff; this includes, but is not limited to computers, phones, servers, and internet connections. This department manages both physical and virtual servers; contracts for and maintains internet connections among all City buildings; purchases, installs and maintains all citywide computers; and purchase, contracts for and tracks all other electronic equipment, including phones and tablets. The IT Department is also responsible for maintaining firewall protections, offering advice on all software purchases, training for new systems and equipment and citywide copier leasing and maintenance.



Objectives

- | | |
|----------|--|
| Ongoing | Replace 20% of the desktop computer based on the City's 5 year replacement policy |
| Ongoing | Assist all City departments with the purchase, installation and maintenance of computer related equipment and software |
| Ongoing | Manage all citywide equipment lease including copiers, phones systems and mobile phones |
| FY 15-16 | Upgrade HOST servers that house the virtual servers to improve data storage abilities |
| FY 15-16 | Improve the backup of all electronic files to provide greater security and information retrieval when necessary |
| FY 15-16 | Increase firewall protection to guard against data corruption and outside unauthorized system access |

Duluth 2016 City Clerk

Information Technology

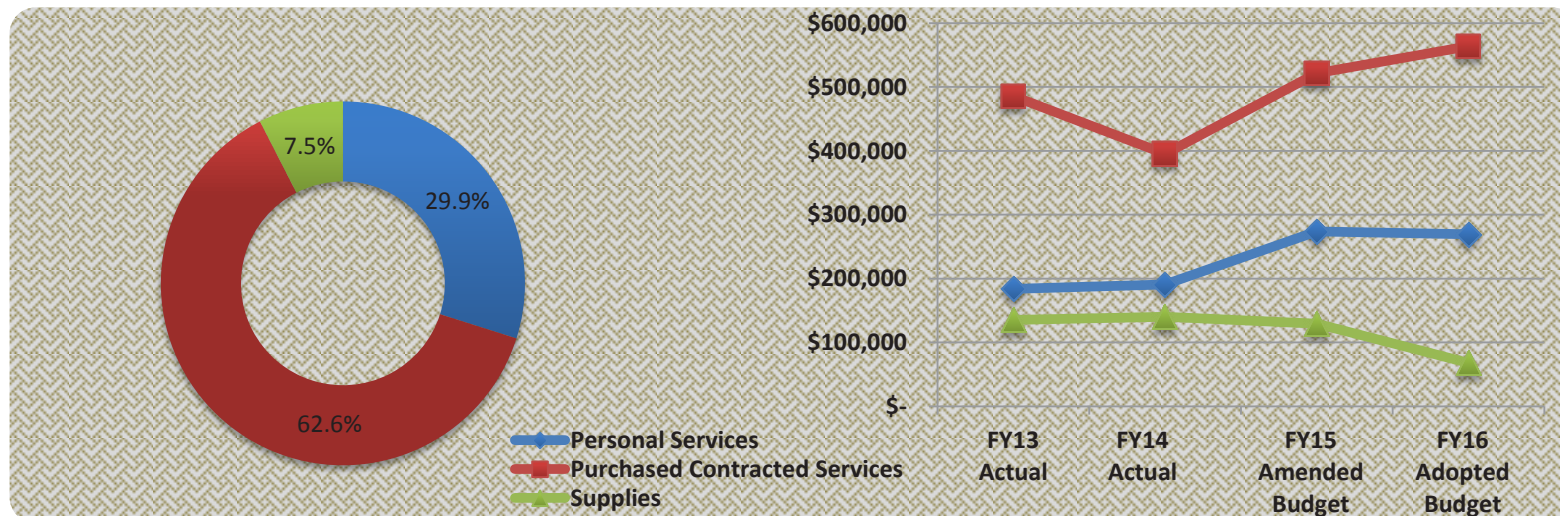


Information Technology	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Information Technology Manager	1		1		1	
Deputy Information Technology Manager	1		1		1	
Information Technology Technician			1		1	
Total:	2	0	3	0	3	0

Information Technology	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 183,743	\$ 190,587	\$273,938	\$ 269,327	\$ (4,611)	-1.7%
Purchased Contracted Services	485,440	395,375	521,567	563,719	*42,152	8.1%
Supplies	135,321	140,178	129,200	67,850	**(61,350)	-47.5%
Total:	\$ 804,504	\$ 726,140	\$924,705	\$ 900,896	\$ (23,809)	-2.6%

*Reflects budget amount increase for new support agreements

**Decreased budget amount for Computer Upgrades & Office Equipment line items for FY 2016



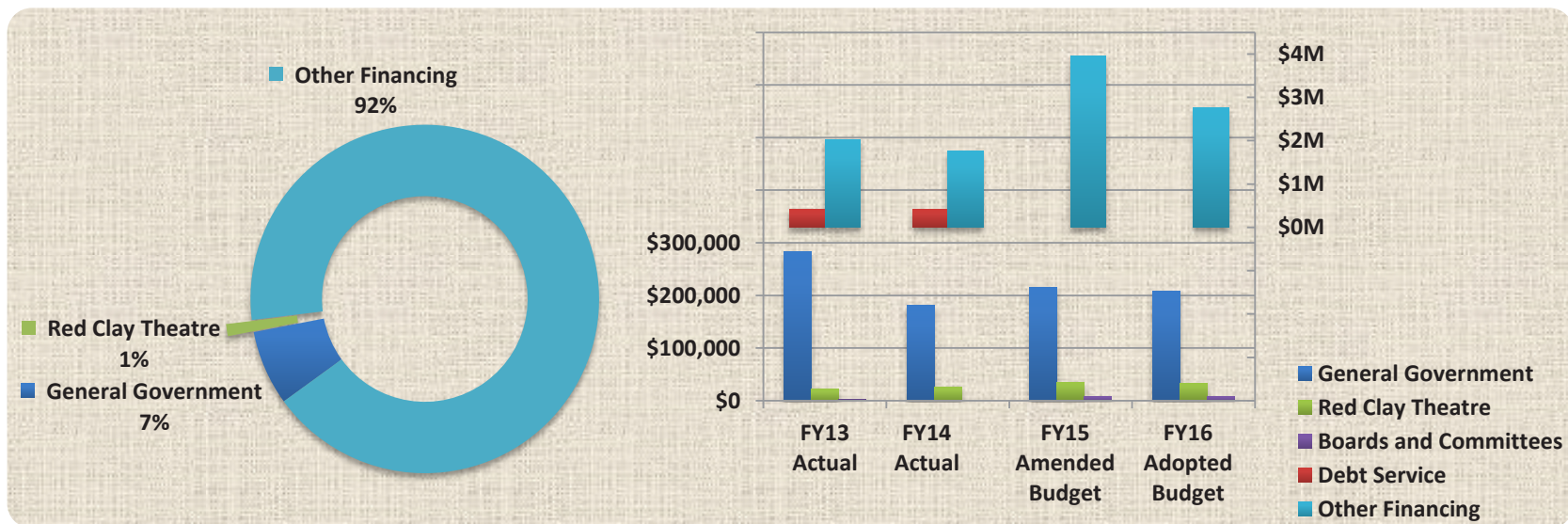
Duluth 2016

General Government



General Government	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
General Government	\$ 283,742	\$ 181,674	\$ 214,464	\$ 208,277	\$ (6,187)	-2.9%
Red Clay Theatre	\$ 21,922	\$ 25,493	\$ 35,073	\$ 33,500	\$ (1,573)	-4.5%
Boards and Committees	1,911	1,615	7,864	7,753	\$ (111)	-1.4%
Debt Service	412,094	412,091	-	-	\$ -	NA
Other Financing	2,030,870	1,752,035	3,955,091	2,753,891	\$ (1,201,200)	-30.4%
	\$ 2,750,539	\$ 2,372,908	\$ 4,212,492	\$ 3,003,421	\$ (1,209,071)	-28.7%

Most City departments budget for the cost of their department within a single departmental budget, the General Government section of the budget covers the cost of services that support all or most City departments, but are not budgeted in the individual departments. An example of a service that supports other departments would be landscaping, postage and utilities, such as electric or water. Due to the fact that this department supports all other departments and the impracticality of budgeting for this cost in the individual departments its cost is included in this section. This section also includes the costs for the utilities and maintenance of the Red Clay. The Red Clay is an entertainment venue that the City owns but contract with a private company for the day to day operations.

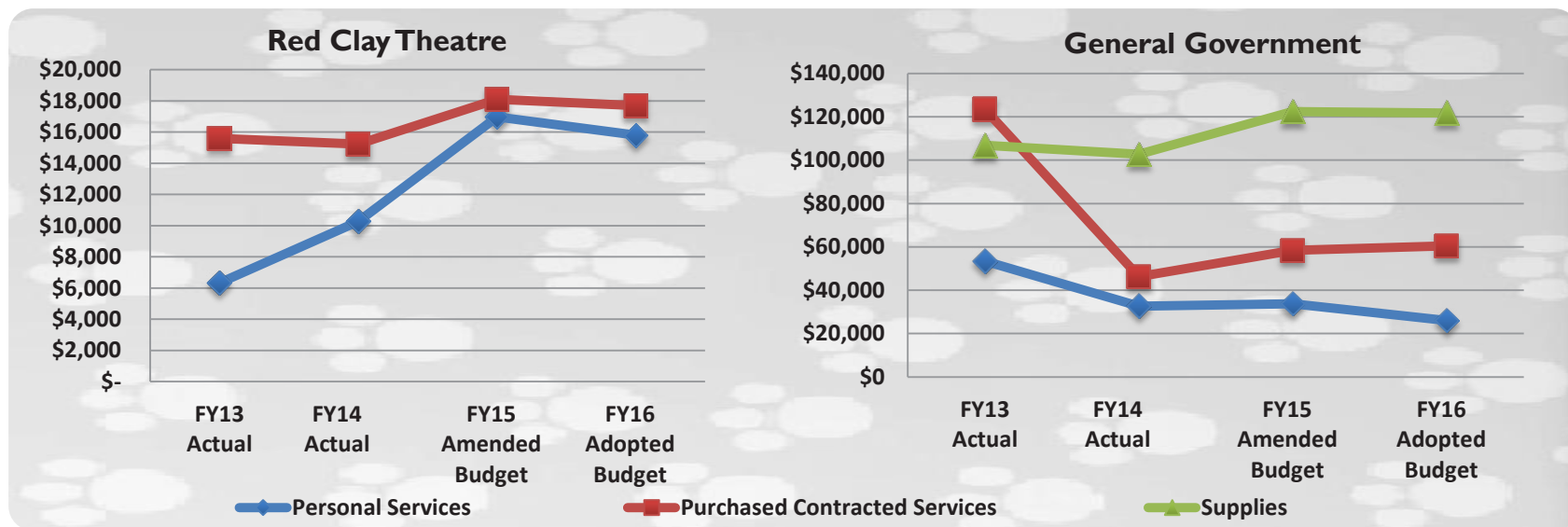


Duluth 2016

General Government



General Government	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 53,481	\$ 32,695	\$ 33,750	\$ 26,029	\$ (7,721)	-22.9%
Purchased Contracted Services	123,461	46,290	58,347	60,482	2,135	3.7%
Supplies	106,800	102,689	122,367	121,766	(601)	-0.5%
Total:	\$ 283,742	\$ 181,674	\$ 214,464	\$ 208,277	\$ (6,187)	-2.9%

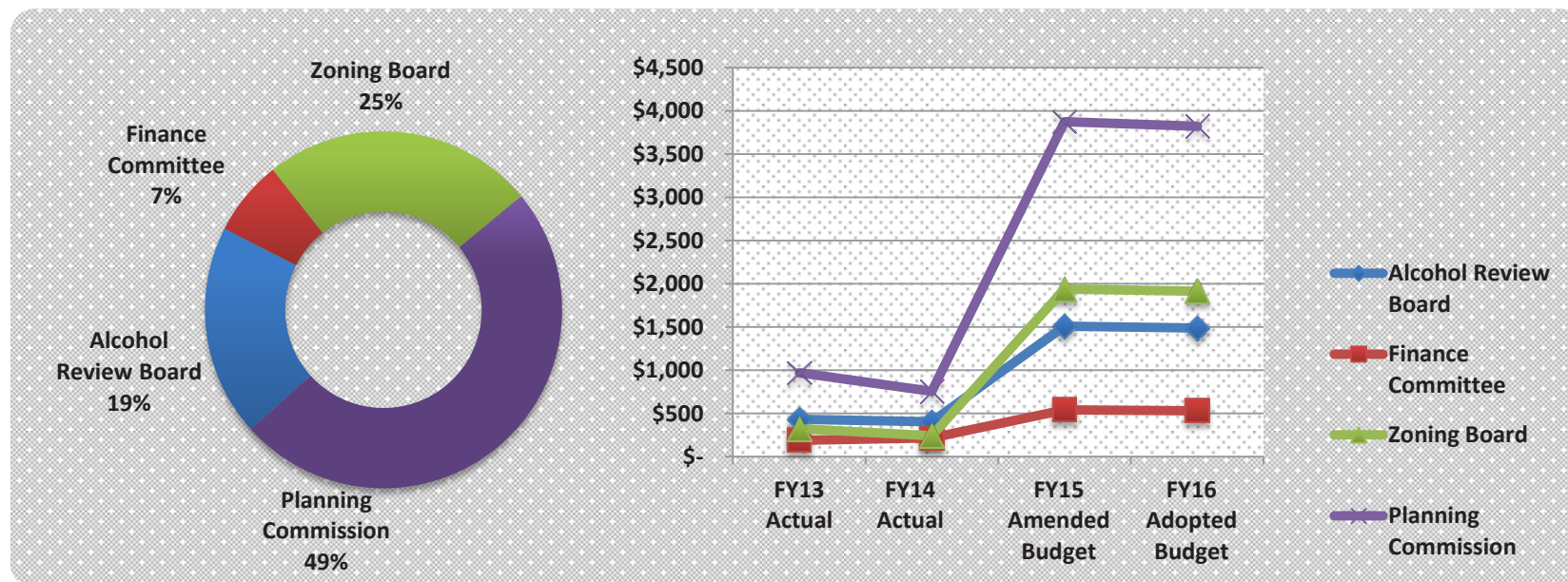


Red Clay Theatre	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	\$ 6,323	\$ 10,263	\$ 16,973	\$ 15,800	\$ (1,173)	-6.9%
Supplies	15,599	15,230	18,100	17,700	(400)	-2.2%
Total:	\$ 21,922	\$ 25,493	\$ 35,073	\$ 33,500	\$ (1,573)	-4.5%

Duluth 2016 General Government



Boards & Committees	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Alcohol Review Board	\$ 431	\$ 404	\$ 1,510	\$ 1,487	\$ (23)	-1.5%
Finance Committee	188	215	540	531	(9)	-1.7%
Zoning Board	323	242	1,938	1,912	(26)	-1.3%
Planning Commission	969	754	3,876	3,823	(53)	-1.4%
Total:	\$ 1,911	\$ 1,615	\$ 7,864	\$ 7,753	\$ (111)	-1.4%



Duluth 2016

General Government



Other Financing	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Other Financing Uses	\$2,030,870	\$ 1,752,035	\$ 3,955,091	\$ 2,753,891	\$(1,201,200)	-30.4%
Total:	\$2,030,870	\$ 1,752,035	\$ 3,955,091	\$ 2,753,891	\$(1,201,200)	-30.4%

Other Financing	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Transfer to 222 HEAT Grant	\$ 24,130	\$ 17,831	\$ -	\$ -	\$ -	NA
Transfer to 281 Police Tech Fund	108,674	-	-	-	-	NA
Transfer to SPLOST 2009	14,502	-	-	-	-	NA
Transfer to Workers Comp 600	250,000	250,000	250,000	250,000	-	0.0%
Transfer to Fund 700 DDA	667,536	667,141	828,879	1,356,087	527,208	63.6%
Transfer to Fund 770 URA	708,583	710,328	1,007,203	1,022,812	15,609	1.5%
Transfer to Fund 360	20,635	(62,452)	60,200	-	(60,200)	-100.0%
Transfer to SPLOST 09 Vehicles	48,128	-	13,050	-	(13,050)	-100.0%
Transfer to Police Capital Projects	539	85,193	-	-	-	NA
Transfer to HRA Fund 601	83,748	82,748	70,000	70,000	-	0.0%
Transfer to The Block CD 64	104,394	1,246	172,459	52,262	(120,197)	-69.7%
Transfer to Fund 209 Public Art	-	-	30,000	-	(30,000)	-100.0%
Transfer to Downtown Detention Facility CD-68	-	-	1,511,810	-	(1,511,810)	-100.0%
Transfer to Gateway Buford Hwy CD-69	-	-	11,490	2,730	(8,760)	-76.2%
Total:	\$ 2,030,870	\$ 1,752,035	\$ 3,955,091	\$ 2,753,891	\$ (1,201,200)	-30.4%

Debt Service	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Principal	\$ 383,212	\$ 397,389	\$ -	\$ -	\$ -	NA
Interest	28,882	14,702	-	-	-	NA
Total:	\$ 412,094	\$ 412,091	\$ -	\$ -	\$ -	NA

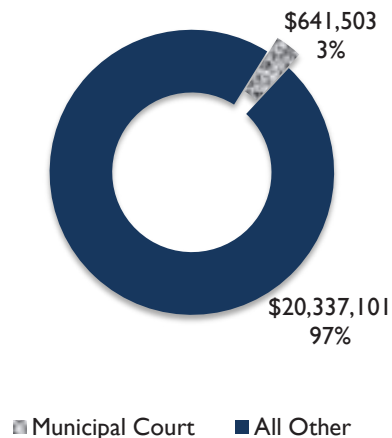
Duluth 2016 Municipal Court



MUNICIPAL COURT



**Portion of \$21M
General Fund Budget**



Functions	Operation of Duluth Municipal Court to accomplishing the duties incumbent in the City Charter and the laws of the State of Georgia
Positions	8 full time and 2 part time
Current FY 2015 Budget	\$607,579
Adopted FY 2016 Budget	\$641,503
Change from PY Budget	\$33,924
Notable FY 2016 Budget Items	<ul style="list-style-type: none"> •No new position added •Due to the number if non-English speaking defendants additional requested for Indigent Defense and Language Translator services

Duluth 2016 Municipal Court



Municipal Court

Mission

The Municipal Court is dedicated to providing fair, equal, and impartial justice to all under the laws of the state of Georgia, to process cases efficiently and in a timely manner. In addition, the Municipal Court strives to provide a courteous and professional environment for all persons who come in contact with the Duluth Municipal Court.

Department Description

The Municipal Court adjudicates cases arising out of citations issued by the Duluth Police Department and other enforcement personnel of the City's Planning and Development Department and City Clerk Office. The Municipal Court is a trial Court with limited jurisdiction as established by State Law and the Charter of the City of Duluth. The Court is also charged with the maintenance, retention and disclosure of court records and documents within legal guidelines. The department maintains various performance measures, monitors case dispositions, processes discovery requests from attorneys, and responds to requests under the Georgia Open Records Law.



Objectives

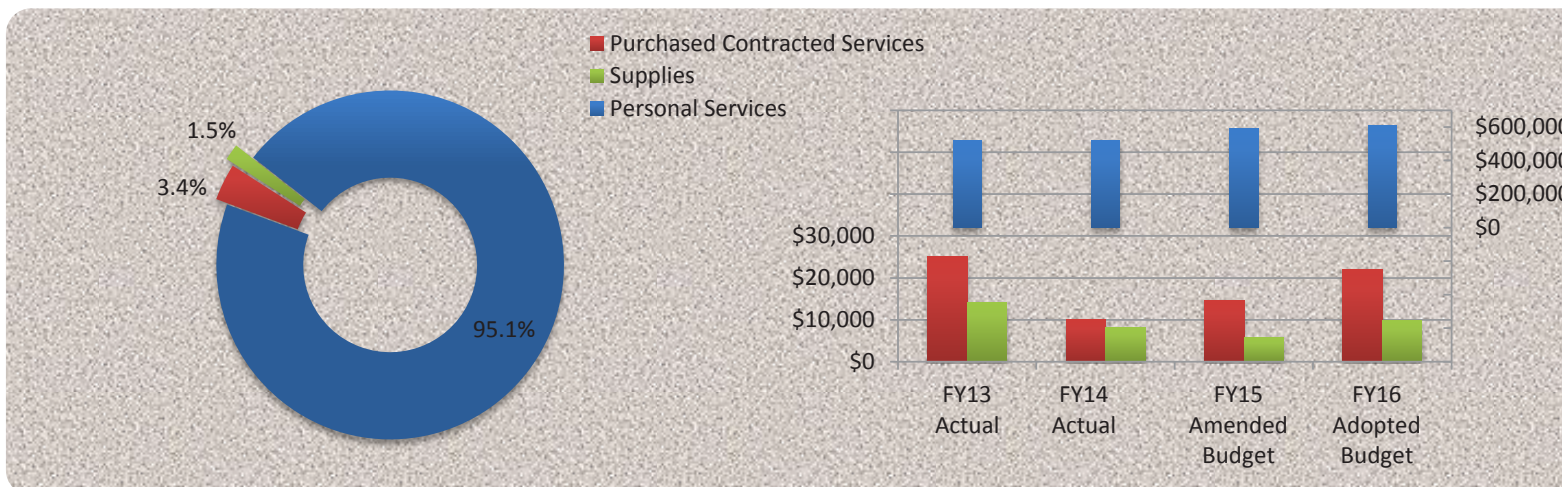
Ongoing	Provide great customer service to citizens and all who come in contact with the court
Ongoing	Ensure that justice is administered in a fair and impartial manner
Ongoing	Provide training for all court personnel for both professional certification and continuing education purposes
Ongoing	Complete all state-mandated documentation and reporting requirement to ensure compliance with all laws and regulations
Ongoing	Continue "Teen-Driver Court" program to reduce traffic incidents involving younger drivers
Ongoing	Continue to achieve an 80% or greater case closure rate, with 80% of all cases being closed within 90 days of arraignment
Ongoing	Continue to conduct Access & Fairness Surveys to determine if customers feel they have been treated in a professional and courteous manner
Ongoing	Monitor/update City website and user informational brochure to enhance public awareness and education concerning the workings of the court
FY 15-16	Use video conferencing for arraignment of prisoners and parole violation hearing which will eliminate the need to transport them to our courtroom, thus saving staff time

Duluth 2016 Municipal Court

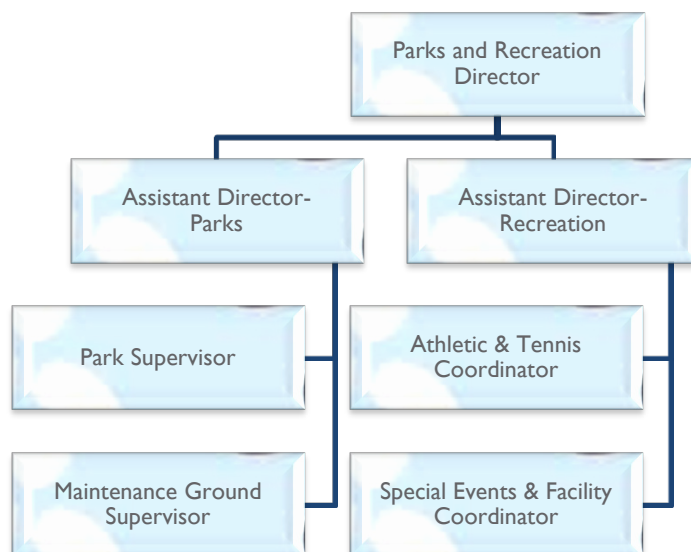


Municipal Court	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Chief Court Judge	1		1		1	
Clerk of Court	1		1		1	
Deputy Clerk of Court	1		1		1	
Senior Court Assistants	3		3		3	
Administrative Assistant	1		1		1	
Court Assistant	1	2	1	2	1	2
Total :	8	2	8	2	8	2

Municipal Court	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 518,814	\$ 519,956	\$ 587,394	\$ 609,887	\$ 22,493	3.8%
Purchased Contracted Services	25,140	10,033	14,540	21,901	7,361	50.6%
Supplies	14,063	8,123	5,645	9,715	4,070	72.1%
Payments to Others	866,495	-	-	-	-	NA
Total:	\$ 1,424,511	\$ 538,112	\$ 607,579	\$ 641,503	\$ 33,924	5.6%

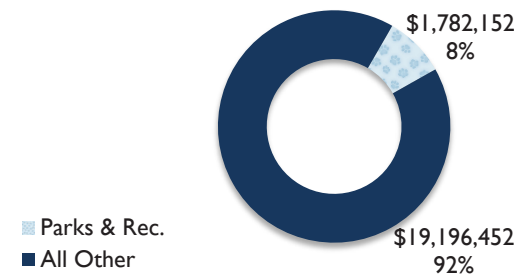


Duluth 2016 Parks & Recreation



PARKS & RECREATION

**Portion of \$21M
General Fund Budget**



Functions	Includes the operation and management of over 135 acres for active and passive park land. Offering activities and recreational programs for individual of all activity levels.
Positions	12 full time and 15 part time
Current FY 2015 Budget	\$1,773,510
Adopted FY 2016 Budget	\$1,782,152
Change from PY Budget	\$8,642
Notable FY 2016 Budget Items	<ul style="list-style-type: none"> •Eliminated part time Program Assistant position •Add new adult sport league for Mushball •Purchase new total body exerciser for workout room •Continue holding annual Easter Egg Hunt for children

Duluth 2016

Parks & Recreation



Parks and Recreation

Mission

Duluth Parks and Recreation strives to provide high quality parks, facilities, programs, and services that contribute to the quality of life of the citizens of Duluth. We are committed to enhancing the lives of both our youth and adults through a variety of programs and activities, while preserving and promoting an appreciation for green space and celebrating the diversity in our community.

Department Description

The Parks and Recreation Department is responsible for the operation and management of six parks within the City totaling approximately 140 acres. The department is also tasked with the operation of the Bunten Road Park Athletic Center, Towngreen Festival Center, and the W. P. Jones Activity Building. We strive to maintain the parks and green space at a level that exceeds the minimum standards set by the Georgia Parks and Recreation Association. The Parks and Recreation Department offers a wide variety of programs and activities for children and citizens of all ages and activity levels, including summer day camp, tennis instruction, recreational athletic fields, walking trails, senior programs, instructor lead exercise classes and fitness room to promote a healthy active life style.



Objectives

- | | |
|---------|---|
| Ongoing | Preserve and enhance city owned parks and facilities through proper maintenance and equipment upgrades |
| Ongoing | Promote a healthy active lifestyle for the citizens for Duluth |
| Ongoing | Provide great customer service to citizens and all who come in contact with parks personnel |
| Ongoing | Offer a full range of quality classes, activities, athletics, special events, and facilities based on a citizen-driven approach for all segments of the population. |
| Ongoing | Maintain park green space and facilities at a level that exceeds the minimum standards set by the Georgia Parks and Recreation |

Duluth 2016

Parks & Recreation



Ongoing	Solicit feedback from park users through surveys to gauge satisfaction with park programs and services to better improve current programs
Ongoing	Continue in-house park landscaping to reduce overall maintenance cost and better serve park user
Ongoing	Continue to develop adult sport leagues.
FY 15-16	Develop traffic flow plan and construct parking for Scott Hudgens park. This will modify the Park Master Plan
FY 15-16	Develop design for the Rogers Bridge restoration / construction per Intergovernmental Agreement with Johns Creek, Gwinnett County, Fulton County, and National Park Service.
FY 16-17	Modify Park Master Plans to meet the needs of the community.

Duluth 2016

Parks & Recreation



Parks and Recreation	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Parks & Recreation Director	1		1		1	
Assistant Director - Parks	1		1		1	
Assistant Director - Recreation	1		1		1	
Athletic & Tennis Coordinator	1		1		1	
Special Events & Facility Coordinator	1		1		1	
Maintenance Grounds Supervisor	1		1		1	
Parks Office Assistant	1	1	1	1	1	1
Parks maintenance Supervisor	1		1		1	
Park Maintenance Technician I					2	
Maintenance Worker II	2		2			
Maintenance Worker I	1	1	1	1	1	1
Maintenance Worker II/Custodial	1		1		1	
Office/Program Assistant		1		1		
Recreation Assistant		7		4		9
Camp Director				1		
Recreation Leader				3		1
Park Maintenance Worker				5		3
Total Parks and Recreation:	12	10	12	16	12	15

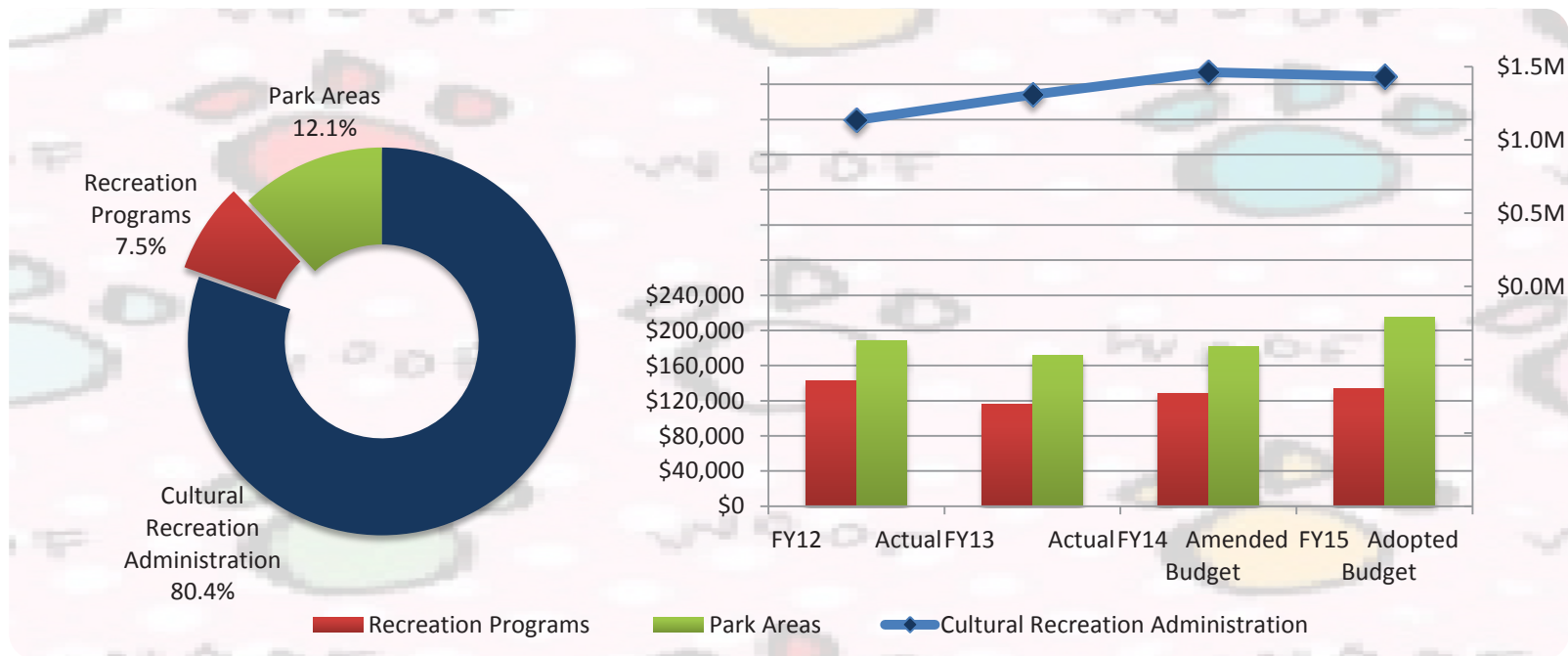


New playground at Bunten Road Park

Duluth 2016 Parks & Recreation



Parks & Recreation	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Cultural Recreation Administration	\$1,135,477	\$1,309,411	\$1,463,411	\$1,433,150	\$ (30,261)	-2.1%
Recreation Programs	142,814	115,447	128,599	133,755	5,156	4.0%
Park Areas	188,490	171,077	185,900	215,247	29,347	15.8%
Total:	\$1,466,781	\$1,595,935	\$1,777,910	\$1,782,152	\$ 4,242	0.2%



Duluth 2016 Parks & Recreation

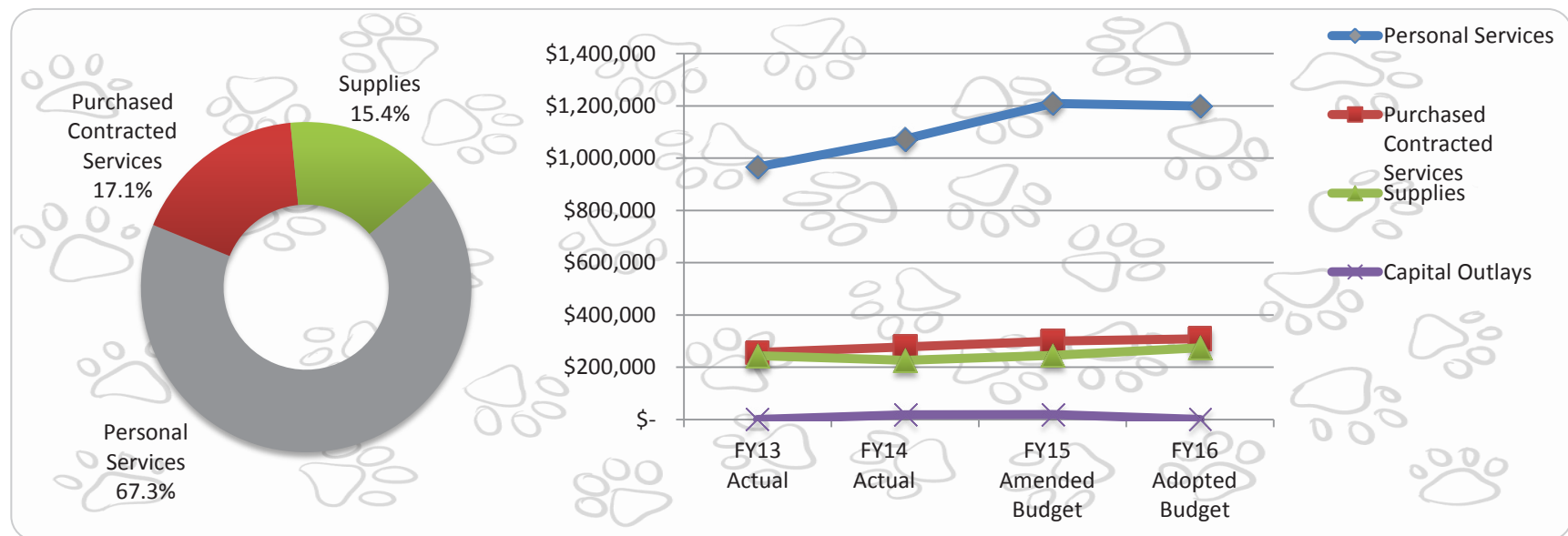


Parks and Recreation	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 966,114	\$1,073,461	\$1,209,331	\$1,198,639	\$ (10,692)*	-0.9%
Purchased Contracted Services	256,436	277,179	300,281	308,908	8,627	2.9%
Supplies	244,232	226,818	249,543	274,605	25,062**	10.0%
Capital Outlays	-	18,477	18,755	-	(18,755)***	-100.0%
Total:	\$1,466,781	\$1,595,935	\$1,777,910	\$1,782,152	\$ 4,242	0.2%

*1 part time position was eliminated

**Increased budget due to utility bill increase

***No budget for capital asset purchase in FY2016



Duluth 2016 Parks & Recreation

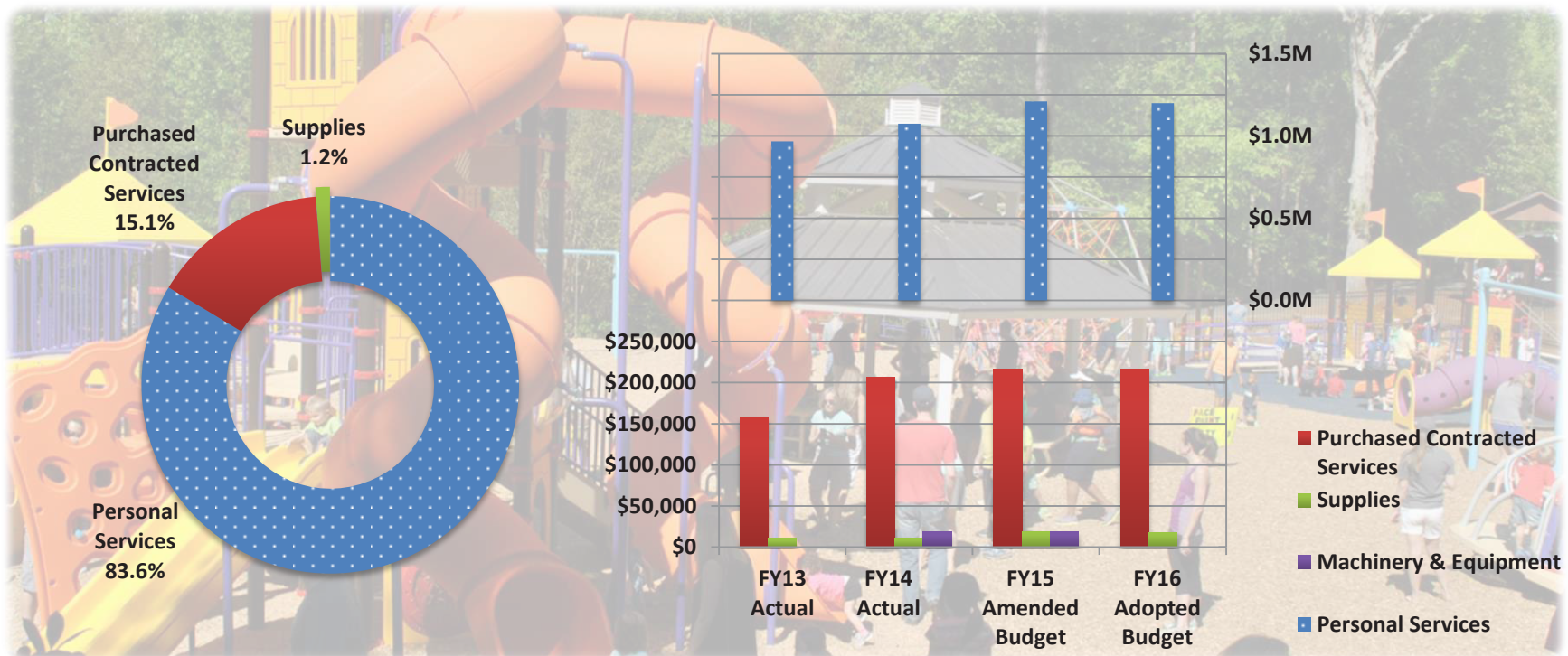
Cultural Recreation Administration



Cultural Recreation Administration	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 966,114	\$1,073,461	\$1,209,331	\$1,198,639	\$ *(10,692)	-0.9%
Purchased Contracted Services	158,438	206,255	216,601	216,788	187	0.1%
Supplies	10,925	11,218	18,724	17,723	(1,001)	-5.3%
Machinery & Equipment	-	18,477	18,755	-	**(-18,755)	-100.0%
Total:	\$1,135,477	\$1,309,411	\$1,463,411	\$1,433,150	\$ (30,261)	-2.1%

*1 part time position was eliminated

**No budget for Machinery & Equipment purchase in FY 2016

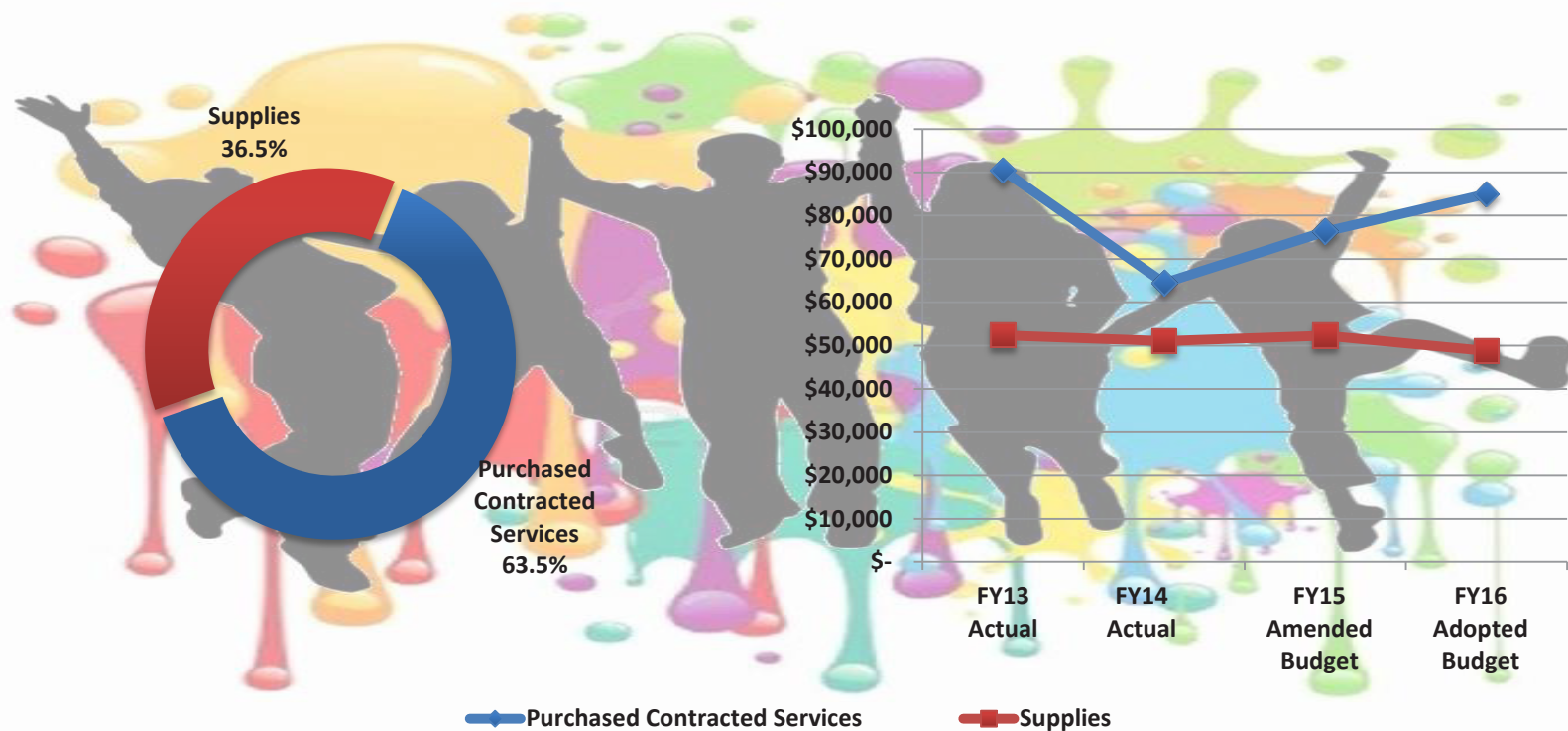


Duluth 2016 Parks & Recreation

Recreational Programs



Recreational Programs	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	\$ 90,460	\$ 64,432	\$ 76,300	\$ 85,000	\$ 8,700	11.4%
Supplies	52,354	51,015	52,299	48,755	(3,544)	-6.8%
Total:	\$ 142,814	\$ 115,447	\$ 128,599	\$ 133,755	\$ 5,156	4.0%

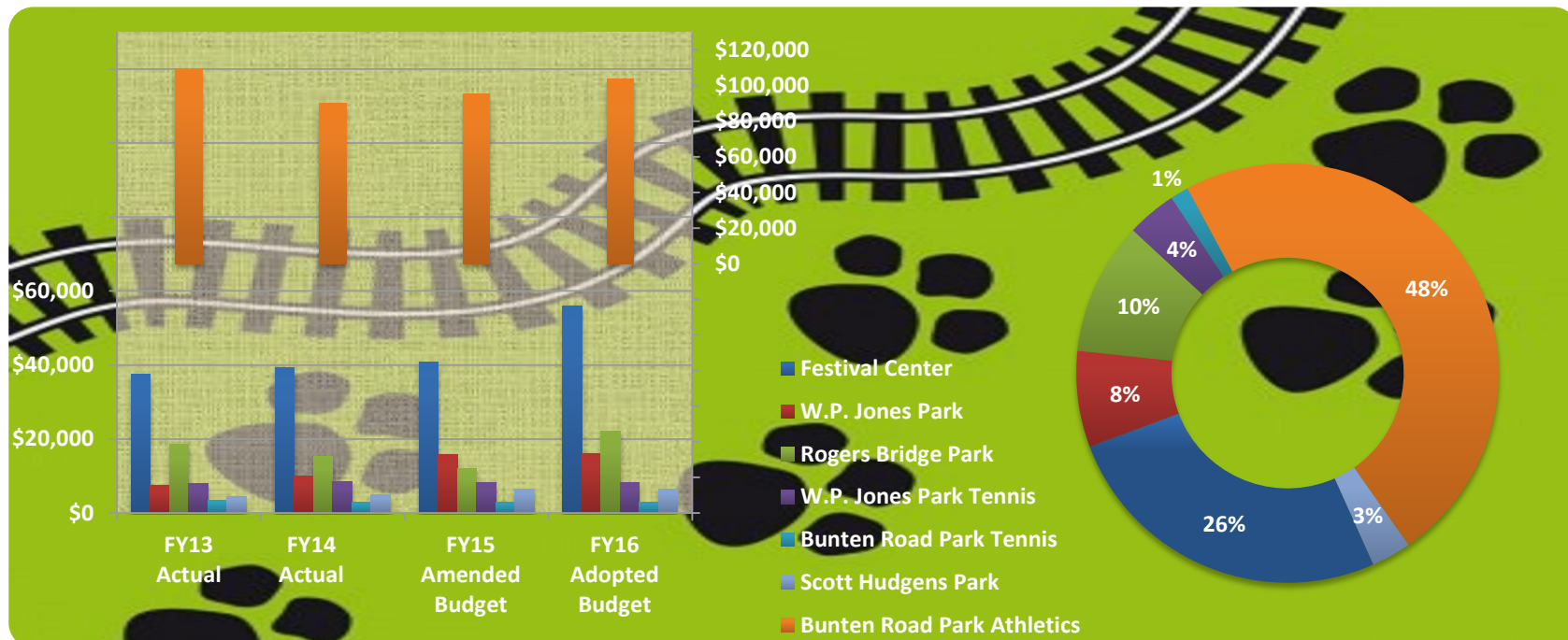


Duluth 2016 Parks & Recreation

Park Areas



Park Areas	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Festival Center	\$ 37,586	\$ 39,233	\$ 45,228	\$ 55,863	\$ 10,635	23.5%
W.P. Jones Park	7,364	10,122	15,732	15,964	232	1.5%
Rogers Bridge Park	18,694	15,287	12,020	22,020	10,000	83.2%
W.P. Jones Park Tennis	7,876	8,494	8,220	8,220	-	0.0%
Bunten Road Park Tennis	3,462	2,926	3,000	3,000	-	0.0%
Bunten Road Park Athletics	108,969	90,007	95,160	103,640	8,480	8.9%
Scott Hudgens Park	4,538	5,008	6,540	6,540	-	0.0%
Total:	\$ 188,490	\$ 171,077	\$ 185,900	\$ 215,247	\$ 29,347	15.8%

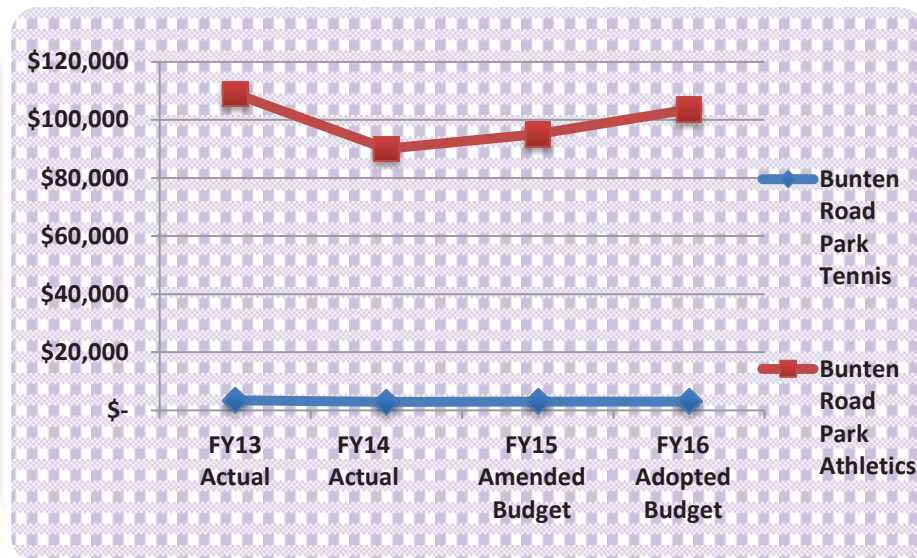


Duluth 2016 Parks & Recreation

Bunten Road Park Athletics



Bunten Road Park Athletics	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Supplies	\$ 108,969	\$ 90,007	\$ 95,160	\$ 103,640	\$ 8,480	8.9%
Total:	\$ 108,969	\$ 90,007	\$ 95,160	\$ 103,640	\$ 8,480	8.9%



Bunten Road Park Tennis	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Supplies	\$ 3,462	\$ 2,926	\$ 3,000	\$ 3,000	\$ -	0.0%
Total:	\$ 3,462	\$ 2,926	\$ 3,000	\$ 3,000	\$ -	0.0%

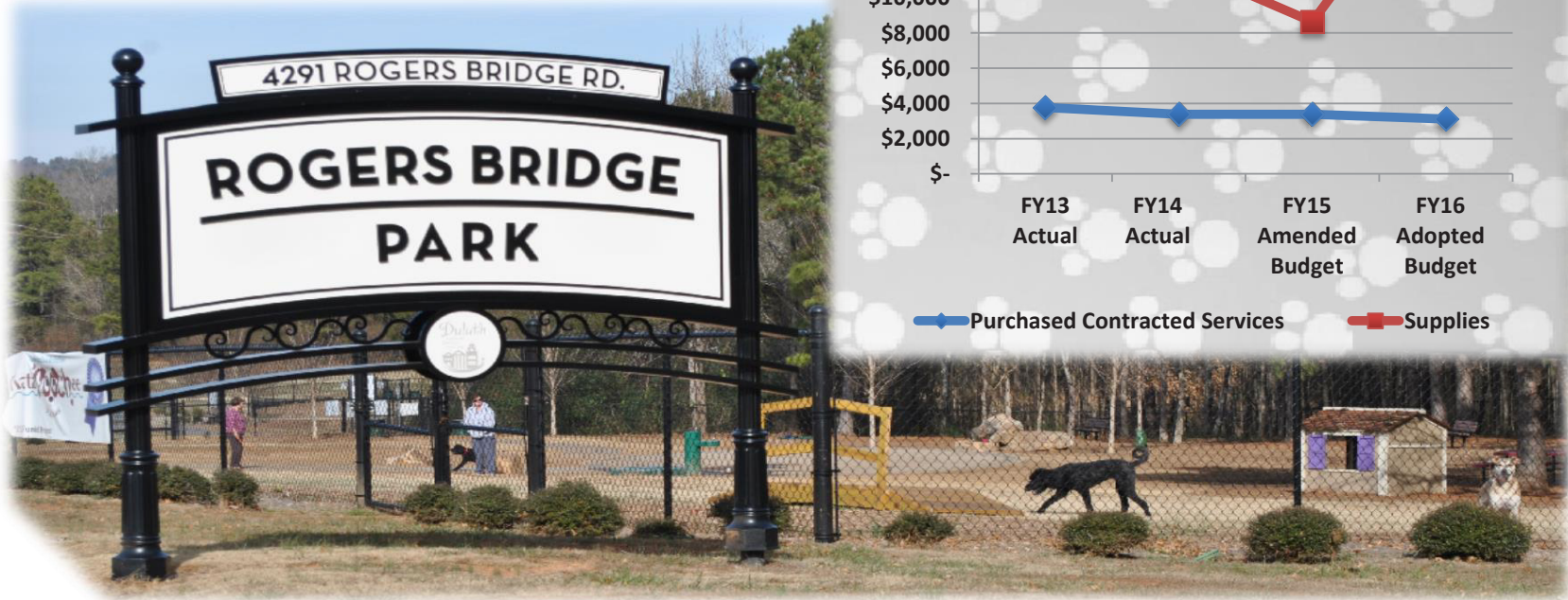
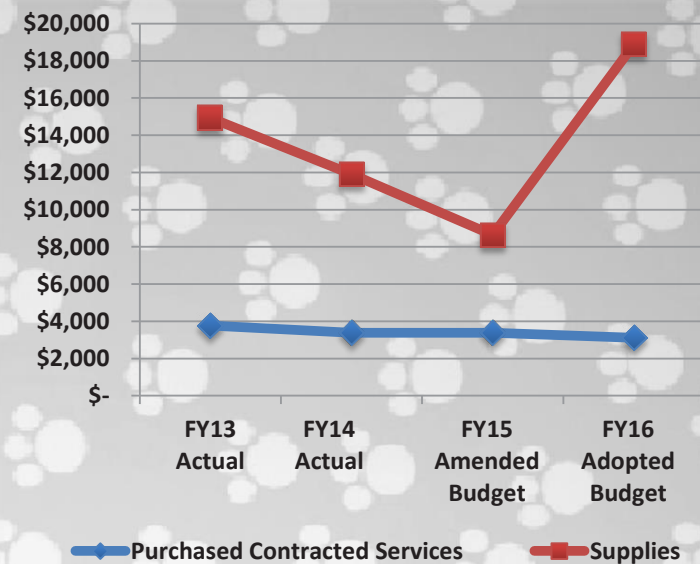
Duluth 2016 Parks & Recreation

Rogers Bridge Park



Rogers Bridge Park	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	\$ 3,765	\$ 3,380	\$ 3,380	\$ 3,120	\$ (260)	-7.7%
Supplies	14,929	11,907	8,640	18,900	*10,260	118.8%
Total:	\$ 18,694	\$ 15,287	\$ 12,020	\$ 22,020	\$ 10,000	83.2%

*Due to increase in
water bill

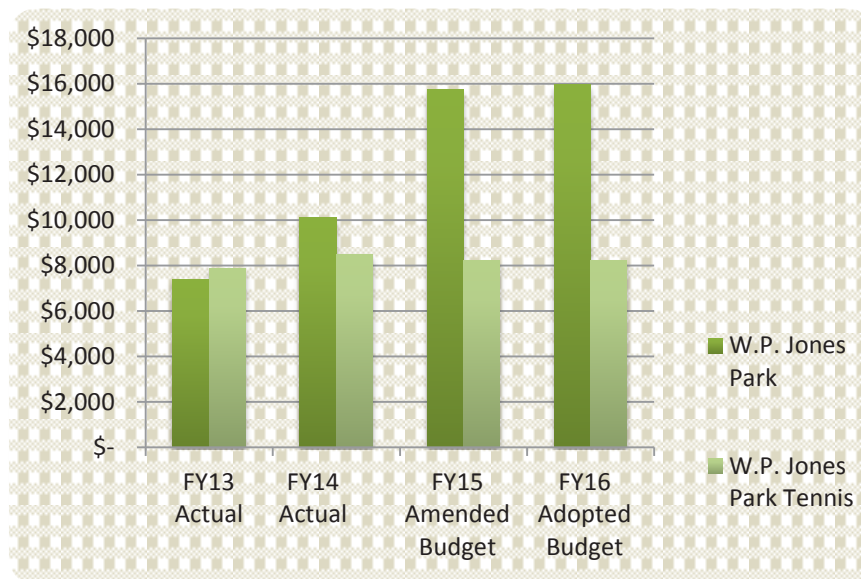


Duluth 2016 Parks & Recreation

W.P. Jones Park



W.P. Jones Park	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Supplies	\$ 7,364	\$10,122	\$ 15,732	\$ 15,964	\$ 232	1.5%
Total:	\$ 7,364	\$10,122	\$ 15,732	\$ 15,964	\$ 232	1.5%



Recent addition to W.P. Jones Park, The Lodge

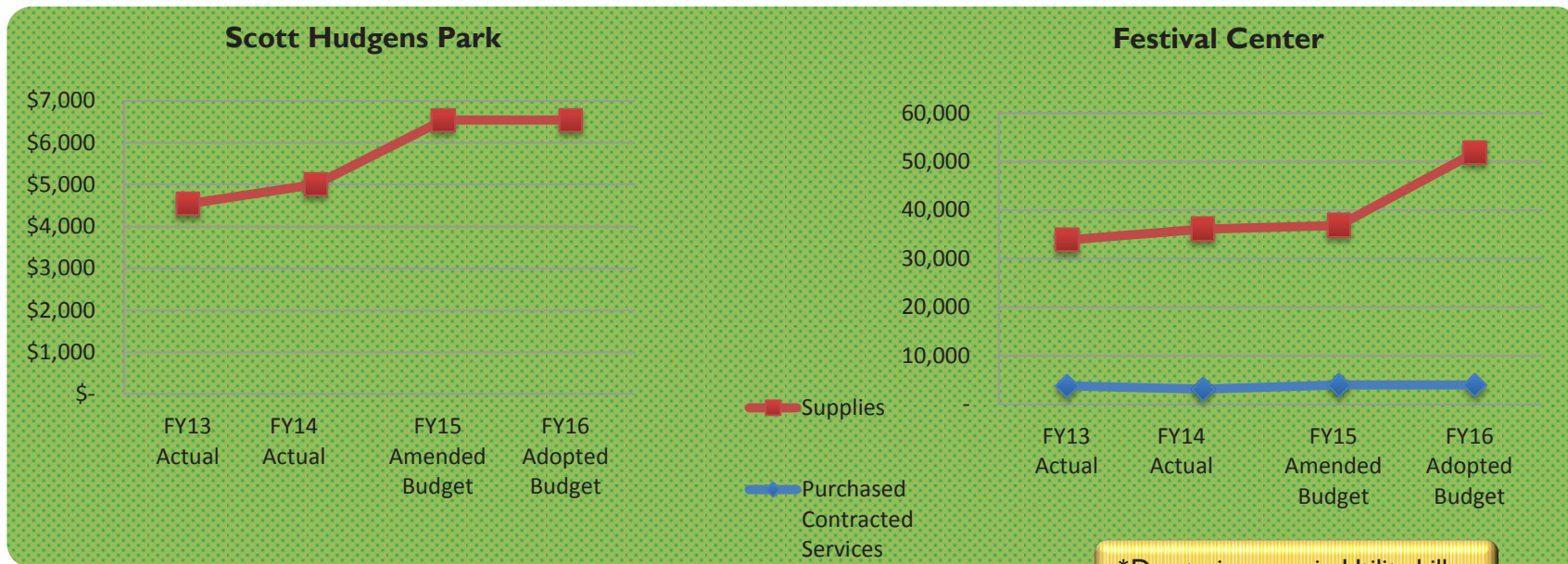
W.P. Jones Park Tennis	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Supplies	\$ 7,876	\$ 8,494	\$ 8,220	\$ 8,220	\$ -	0.0%
Total:	\$ 7,876	\$ 8,494	\$ 8,220	\$ 8,220	\$ -	0.0%

Duluth 2016 Parks & Recreation

Scott Hudgens Park & Festival Center



Scott Hudgens Park	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Supplies	\$ 4,538	\$ 5,008	\$ 6,540	\$ 6,540	\$ -	0.0%
Total:	\$ 4,538	\$ 5,008	\$ 6,540	\$ 6,540	\$ -	0.0%



*Due to increase in Utility bills

Festival Center	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	\$ 3,772	\$ 3,112	\$ 4,000	\$ 4,000	\$ -	0.0%
Supplies	33,814	36,121	41,228	51,863	10,635*	25.8%
Total:	\$37,586	\$ 39,233	\$ 45,228	\$ 55,863	\$ 10,635	23.5%

Duluth 2016 Parks & Recreation



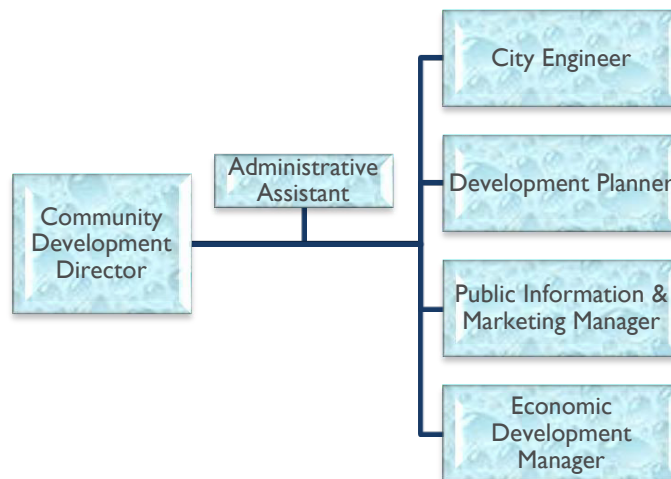
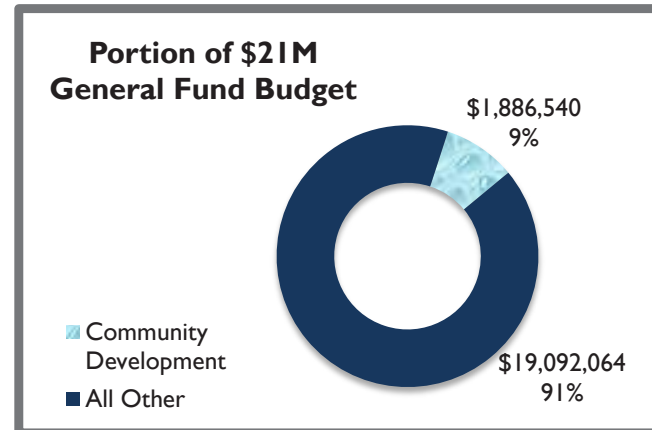
Annual Easter Egg Hunt at Rogers Bridge Park



Duluth 2016 Community Development



COMMUNITY DEVELOPMENT

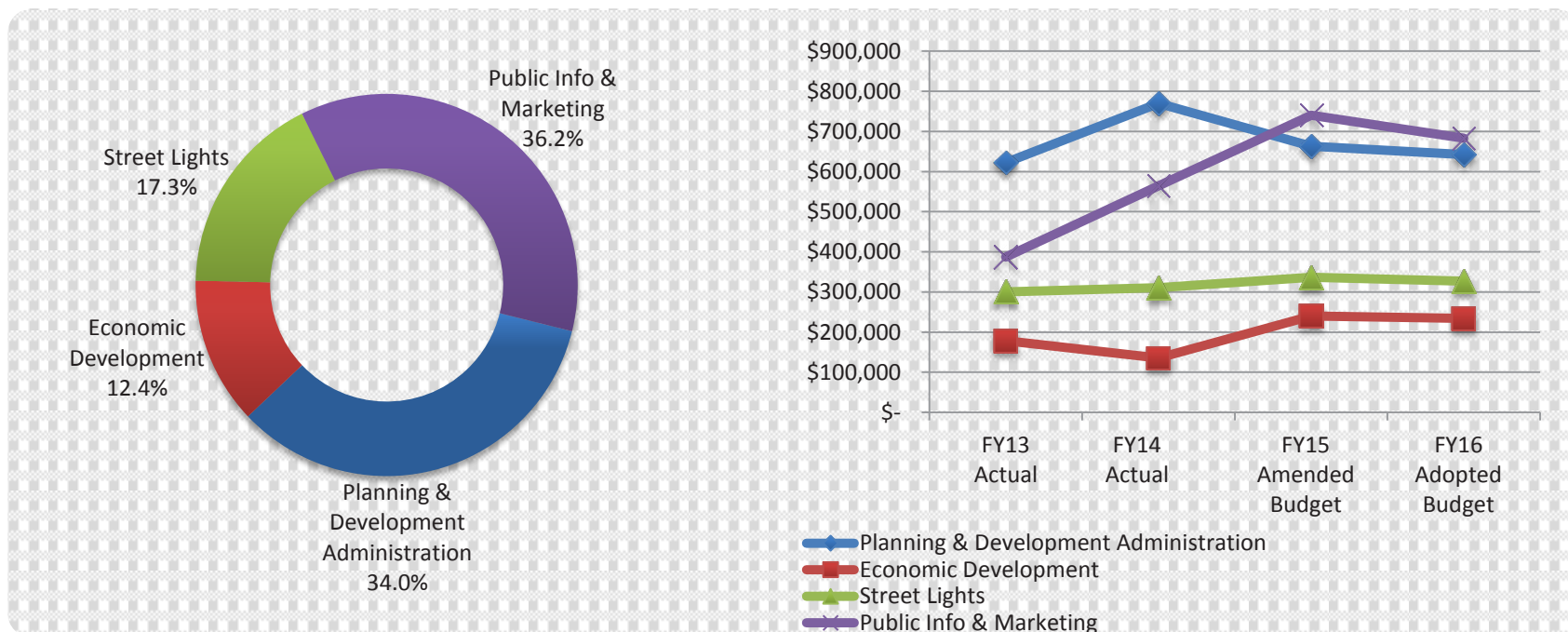


Functions	Includes operations of Planning & Development, Economic Development, and Public Information & Marketing
Positions	13.5 full time
Current FY 2015 Budget	\$1,980,546
Adopted FY 2016 Budget	\$1,886,540
Change from PY Budget	\$(94,006)
Notable FY 2016 Budget Items	<ul style="list-style-type: none"> • Eliminated part time Code Compliance Officer position • Increased concert funding by \$42,000 to add two additional shows • Continue integration of planning software to provided electronic processing of permits, inspections and notices of violation • Implement Marketing Strategy recommendations

Duluth 2016 Community Development



Community Development	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Planning & Development Administration	\$ 622,033	\$ 770,007	\$ 662,785	\$ 642,213	\$ (20,572)	-3.1%
Economic Development	178,963	135,512	240,322	234,486	(5,836)	-2.4%
Street Lights	300,096	310,831	337,000	327,000	(10,000)	-3.0%
Public Info & Marketing	387,418	564,525	740,439	682,841	(57,598)	-7.8%
Total:	\$ 1,488,510	\$ 1,780,875	\$ 1,980,546	\$ 1,886,540	\$ (94,006)	-4.7%

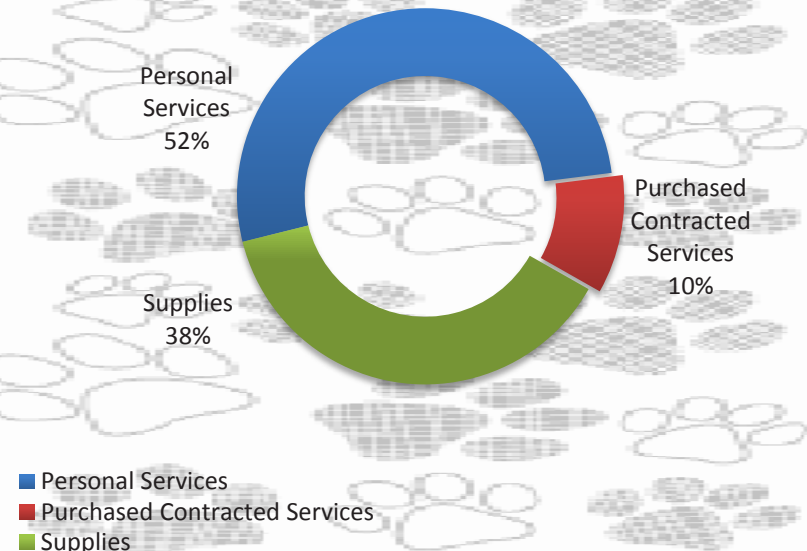
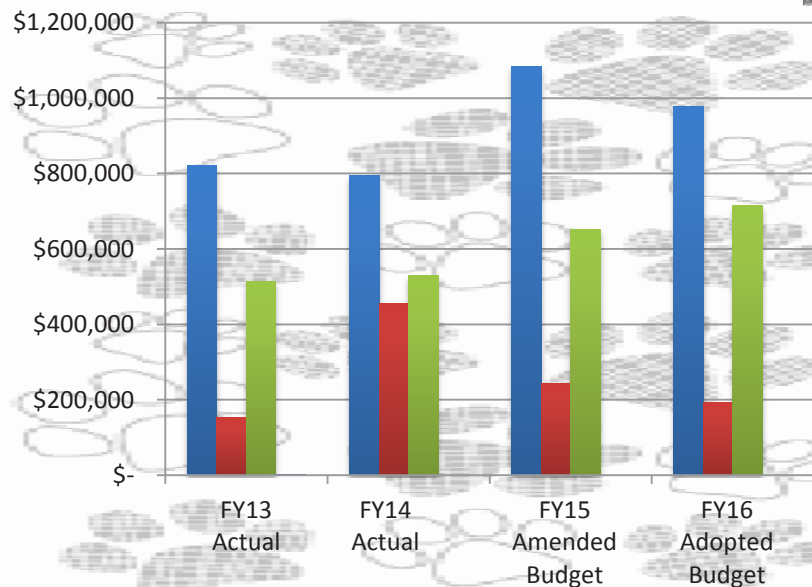


Duluth 2016 Community Development



Community Development	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 820,009	\$ 795,363	\$ 1,084,475	\$ 978,981	\$ *(105,494)	-9.7%
Purchased Contracted Services	153,700	456,552	243,394	192,587	**(50,807)	-20.9%
Supplies	514,801	528,960	652,677	714,972	***62,295	9.5%
Total:	\$ 1,488,510	\$ 1,780,875	\$ 1,980,546	\$ 1,886,540	\$ (94,006)	-4.7%

*1 full time position was eliminated in Public Info/Marketing
 **Due to decrease in budget amount for professional services
 ***Mainly due to increase in city sponsored special events





Planning & Development

Mission the Community Development Department is responsible for managing current and long-range planning activities, overseeing development review activities and stormwater management. This department is committed to managing Duluth's growth in a manner that promotes business enterprises through economic development attraction and retention, marketing and event programming in order to sustain the highest quality of life for the citizens of Duluth.

Department Description

The Planning and Development Department is responsible for comprehensive planning, site and subdivision development review, rezoning applications, geographic mapping, code compliance, city engineering, transportation planning, economic development annexation and marketing and event programming. Our staff regularly deals with developers and the general public to review growth-related issues affecting the future urban pattern of the community. Additionally, the department through its Community Agenda seeks to attract and retain business that compliments the City's vision.



Objectives

- | | |
|---------|---|
| Ongoing | Provide prompt, fair and respectful customer service |
| Ongoing | Successfully undertake the department's daily activities <ul style="list-style-type: none"> • Manage the development process • Manage rezoning/variance/SUP processes • Manage zoning ordinance and development regulations • Enforce all development regulations • Conduct plan reviews for all projects • Conduct business retention and attraction • Market, promote and brand the City • Manage the City's Social Media outlets • Manage the City's Stormwater Structures • Manage the City's GIS data base |



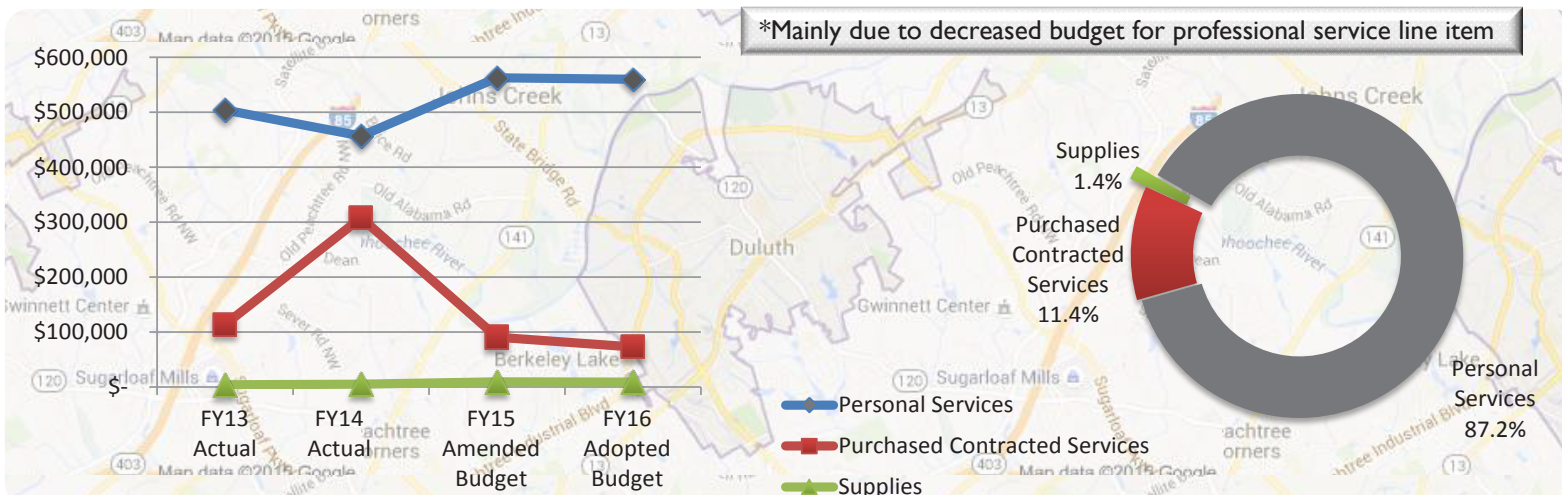
Community Development

Ongoing	Research grant opportunities to allow for the implement of various projects
Ongoing	Market and develop outreach programming and event programming that brand Duluth in a positive fashion
Ongoing	Repair and address deficiencies in stormwater run-off
Ongoing	Enforcement of housing, sign, zoning and environmental regulations
Ongoing	Respond to and resolve citizen complaints and inquiries
Ongoing	Proactive removal of illegal signs on City's right-of-way
Ongoing	Continue participation in various community and state-wide activities and organizations
Ongoing	Conduct erosion control inspections
Ongoing	Continue education of citizens and businesses about code enforcement regulations and issues
FY 15-16	Update planning software (New World) for electronic processing of permitting, inspections request and notice of violation tracking
FY 15-16	Begin review for update to the City's Community Agenda
FY 15-16	Implement Marketing Strategy Recommendations
FY 15-16	Complete SRI20/Main Street road improvement projects



Community Development	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Community Development Director						
Planner I						
City Engineer						
Building & Development Inspector						
Zoning/Development Planner						
Code Compliance Officer						
Administrative Assistant						
GIS Specialist						
Total:	7	0	7.5	1	7.5	0

Community Development	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$504,126	\$456,886	\$ 562,655	\$ 560,130	\$ (2,525)	-0.4%
Purchased Contracted Services	113,934	308,138	90,824	73,187	*(17,637)	-19.4%
Supplies	3,973	4,983	9,306	8,896	(410)	-4.4%
Total:	\$622,033	\$770,007	\$ 662,785	\$ 642,213	\$ (20,572)	-3.1%





Community Development

Mission

The Economic Development Department is responsible for leading efforts to retain, expand and attract businesses through initiatives that leverage resources to create a vibrant and robust City while ensuring a high quality of life for our citizens.

Department Description

The Economic Development Department is responsible for working closely with commercial property owners, business owners and developers to actively market the City to recruit new businesses and help existing businesses thrive. The goal of economic development is to encourage a healthy mix of commercial, retail, restaurant and residential uses within the City. This department also works closely with the Planning & Development department to promote annexation efforts based on local leadership, superior services and a high quality of life.

Objectives

- Ongoing Manage general economic and community development activities
- Ongoing Provide superior service to local businesses, merchant associations, developers and potential business owners
- Ongoing Continue participation in various community and state-wide activities and organizations
- Ongoing Evaluate use of local incentives to entice businesses to locate to Duluth
- Ongoing Continue to support Partnership Gwinnett activities; Partnership Gwinnett is the primary traditional economic development recruiting organization for our County
- Ongoing Continue annexation efforts through various marketing strategies, recruitment efforts and face to face meetings
- Ongoing Continue effort to implement Tax Allocation District for the nearer-term redevelopment focused around “Duluth Downtown”

Economic Development





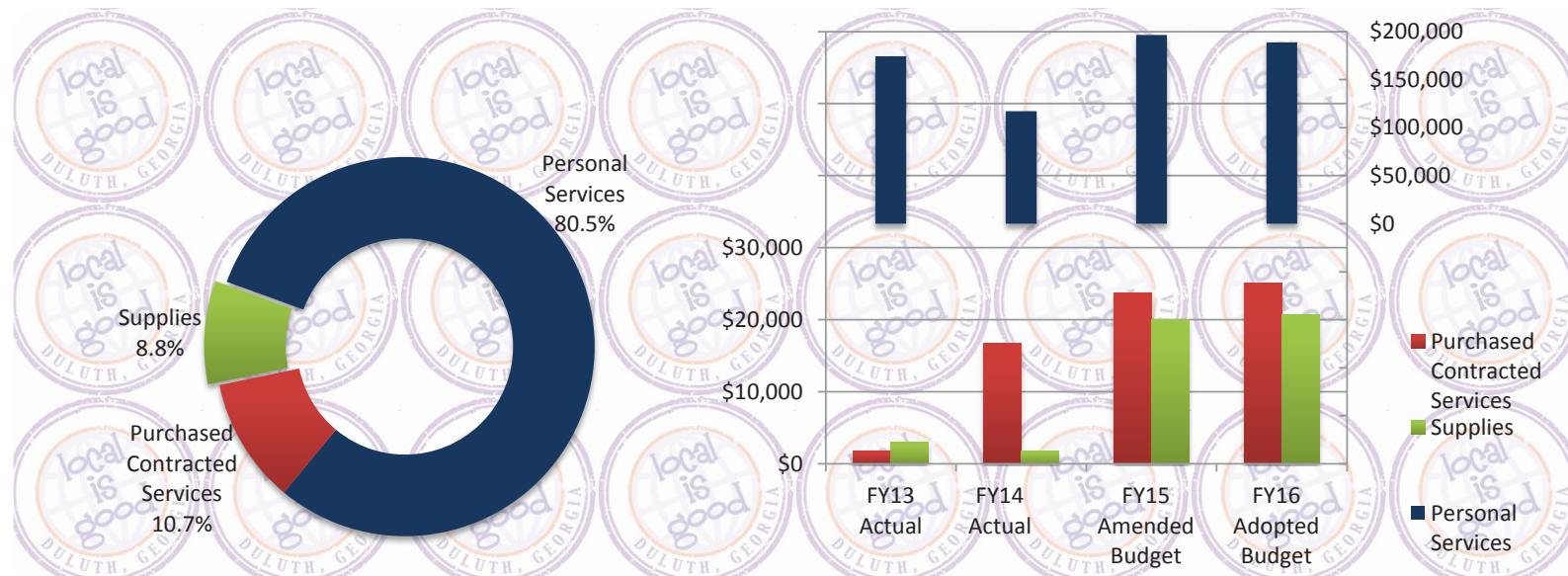
- Ongoing Represent and market the City through membership in various local and state civic and trade organizations
- Ongoing Act as a liaison between the City and the Downtown Development Authority to help support downtown businesses
- FY 15-16 Finalize development and loan agreements with the private developers of “The Block” through the Downtown Development Authority
- FY 15-16 Work to attract new businesses to the Buford Highway corridor, with emphasis on the Proctor Square area due to its proximity to anticipated downtown redevelopment





Economic Development	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Economic Development Manager	1		1		1	
Economic Development Specialist					1	
Downtown Coordinator	1					
Administrative Assistant			1			
Total Economic Development:	2	0	2	0	2	0

Economic Development	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 174,238	\$ 117,038	\$ 196,616	\$ 188,680	\$ (7,936)	-4.0%
Purchased Contracted Services	1,790	16,687	23,680	25,130	1,450	6.1%
Supplies	2,935	1,787	20,026	20,676	650	3.2%
Total:	\$ 178,963	\$ 135,512	\$ 240,322	\$ 234,486	\$ (5,836)	-2.4%





Public Information & Marketing

Mission

To promote an educated, involved and informed citizenry through public relations activities regarding events, opportunities, activities, services, projects taking place within the City. This goal is achieved through the communication principles of open two-way communication, community participation, proactive outreach, inclusive processes, strong and consistent messages.

Department Description

The Public Information & Marketing Department handles a wide variety of projects and activities in addition to its primary responsibility of providing information and promoting the City of Duluth. These services include, but are not limited to media relations, website design and development, production and marketing of City events, management of social media, publication and advertising design, various education and outreach activities.



Objectives

- | | |
|---------|--|
| Ongoing | Manage City's overall message and image-related materials to external audiences |
| Ongoing | Ensure that information is shared to emphasize open two-way communication that promotes active community participation |
| Ongoing | Produce annual State of the City address |
| Ongoing | Manage all media relations and social media efforts |
| Ongoing | Produce quarterly newsletter for residents containing information on City services, events and recreational programs |
| Ongoing | Manage advertising message, design, and placement |
| Ongoing | Communicate the City's economic development message/strategy |

Duluth 2016

Community Development

Public Information & Marketing



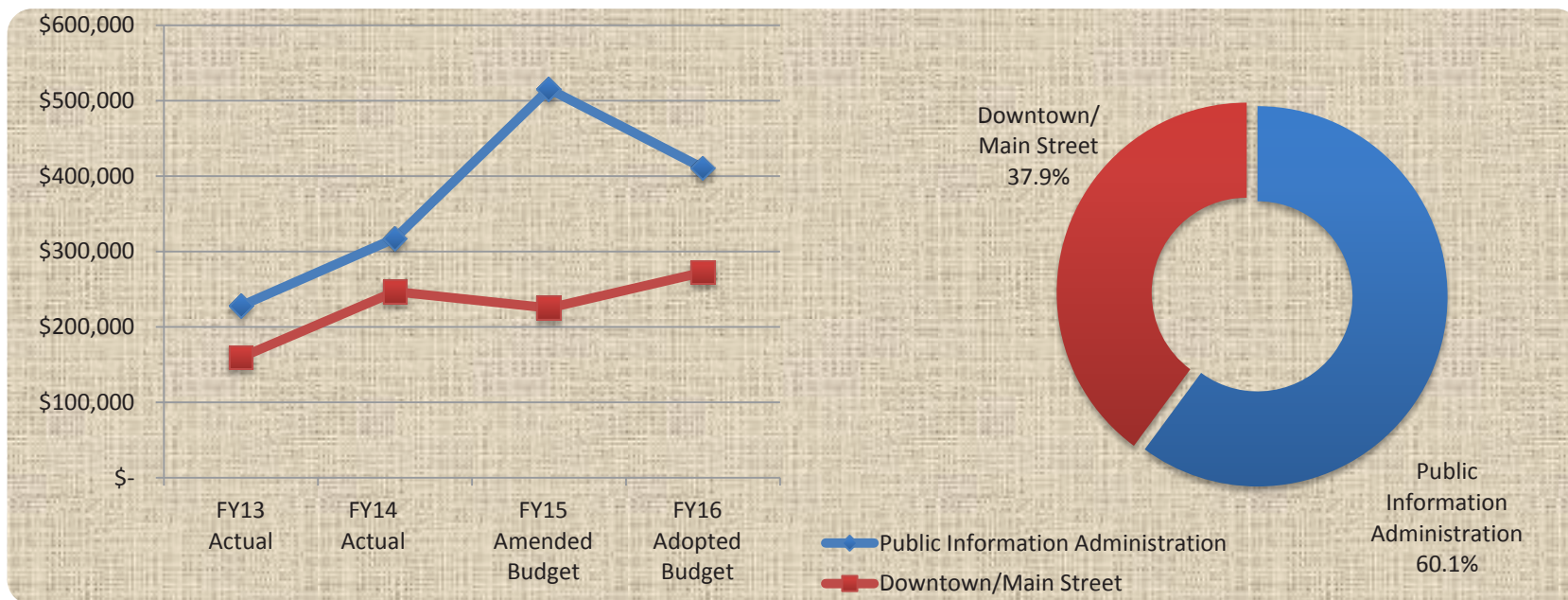
- Ongoing Issue news releases on City programs, initiatives, events and services to the media
- Ongoing Manage the City's website ensuring content is comprehensive, accurate and up-to-date
- Ongoing Produce, set-up and manage various City annual events (Concerts, Fridays N Duluth, Farmers Market, New Year's Eve Celebration, Duluth Celebrates America, Lighting of the Tree and more)
- Ongoing Continually strive to make the City more attractive to a variety of stakeholders, enhance our identity and make the City more visible locally and regionally through marketing strategy



AIA Concert –Duluth Town Green



Public Information & Marketing	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Public Information Administration	\$ 227,745	\$ 317,599	\$ 515,324	\$ 410,491	\$ (104,833)	-20.3%
Downtown/Main Street	159,673	246,926	225,115	272,350	47,235	21.0%
Total:	\$ 387,418	\$ 564,525	\$ 740,439	\$ 682,841	\$ (57,598)	-7.8%



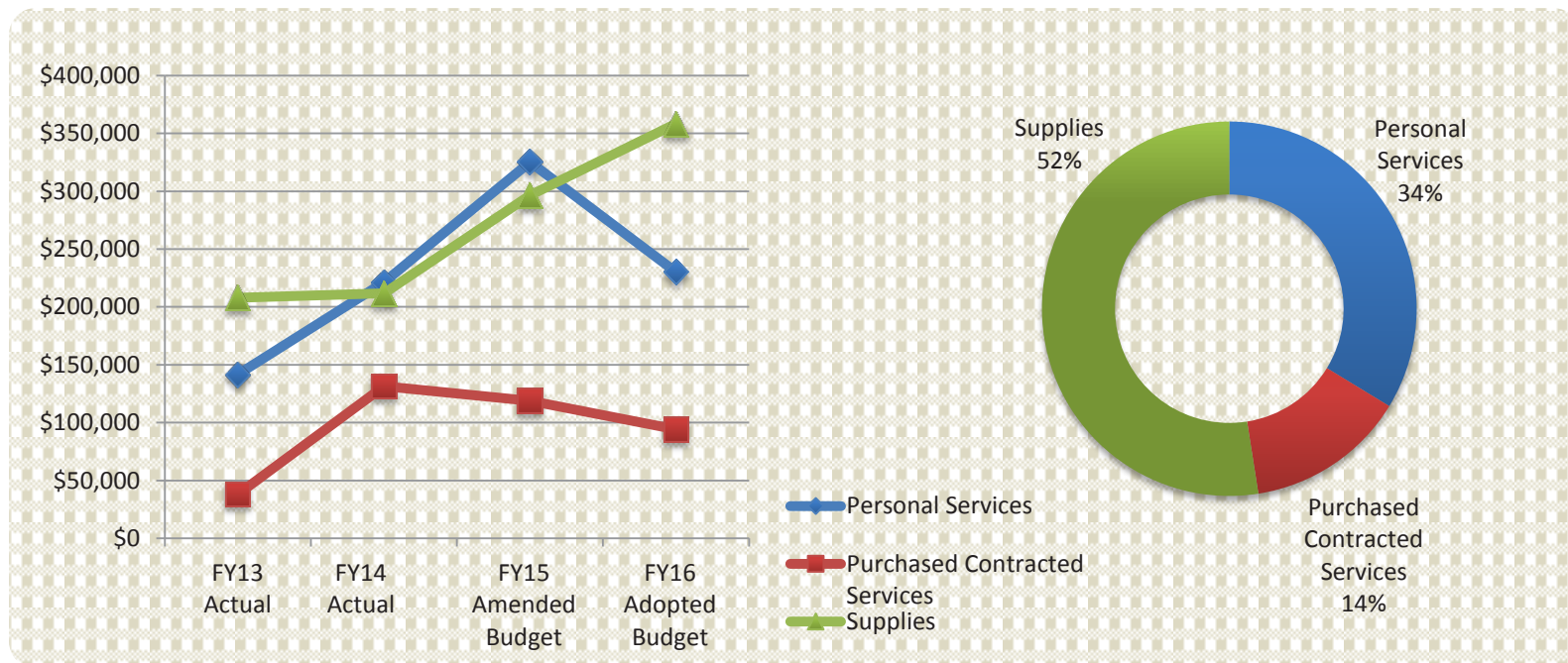
Duluth 2016

Community Development

Public Information & Marketing



Public Information & Marketing	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 141,645	\$ 221,439	\$ 325,204	\$ 230,171	\$ (95,033)	-29.2%
Purchased Contracted Services	37,976	131,307	118,890	94,270	(24,620)	-20.7%
Supplies	207,797	211,779	296,345	358,400	62,055	20.9%
Total:	\$ 387,418	\$ 564,525	\$ 740,439	\$ 682,841	\$ (57,598)	-7.8%



Duluth 2016

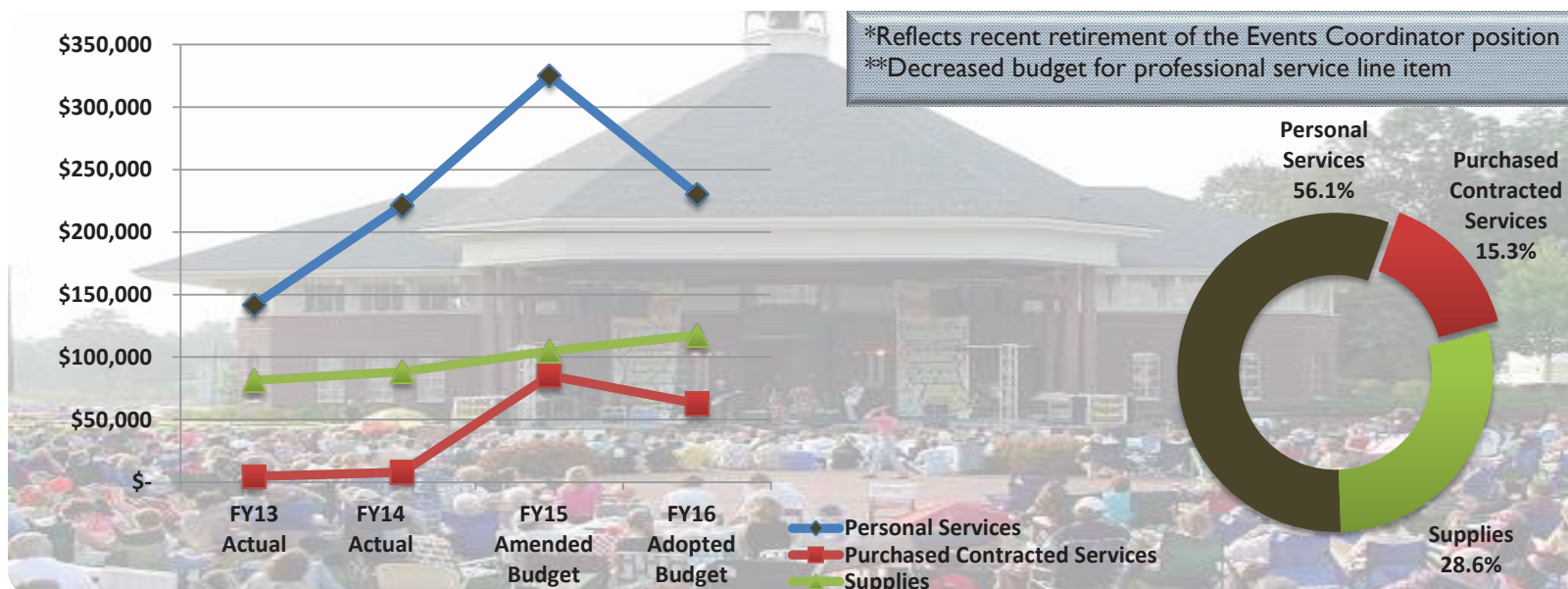
Community Development

Public Information & Marketing



Public Information and Marketing	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Info & Marketing Manager	1		1		1	
Marketing Coordinator		1	1		1	
Events Coordinator	1		1		1	
Marketing Assistant		1				
Downtown Coordinator			1		1	
Total:	2	2	4	0	4	0

Public Information Administration	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 141,645	\$ 221,439	\$ 325,204	\$ 230,171	\$ * (95,033)	-29.2%
Purchased Contracted Services	4,616	7,860	85,290	62,720	** (22,570)	-26.5%
Supplies	81,484	88,300	104,830	117,600	12,770	12.2%
Total:	\$ 227,745	\$ 317,599	\$ 515,324	\$ 410,491	\$ (104,833)	-20.3%



Duluth 2016

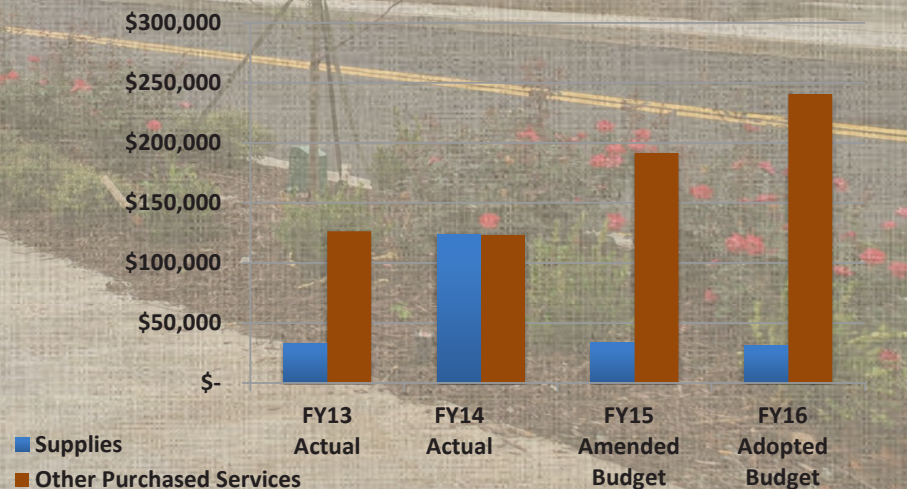
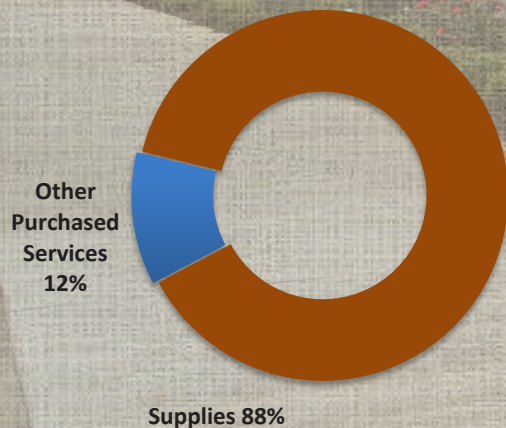
Community Development

Public Information & Marketing



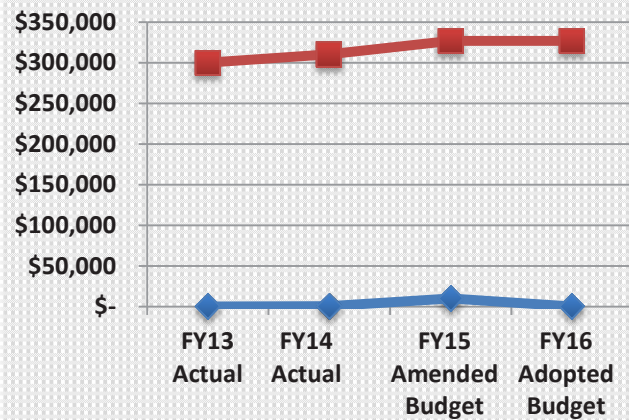
Downtown/Main Street	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Other Purchased Services	\$ 33,360	\$ 123,447	\$ 33,600	\$ 31,550	\$ (2,050)	-6.1%
Supplies	126,313	123,479	191,515	240,800	* 49,285	25.7%
Total:	\$ 159,673	\$ 246,926	\$ 225,115	\$ 272,350	\$ 47,235	21.0%

*Includes increased budget amount for city sponsored Special Events





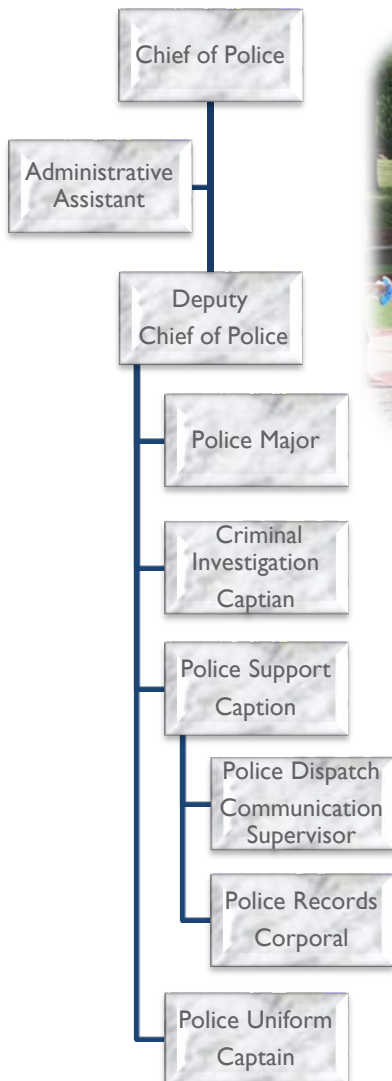
Street Lights	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	\$ -	\$ 420	\$ 10,000	\$ -	\$ (10,000)*	-100.0%
Supplies	300,096	310,411	327,000	327,000	-	0.0%
Total:	\$300,096	\$310,831	\$337,000	\$327,000	\$ (10,000)	-3.0%



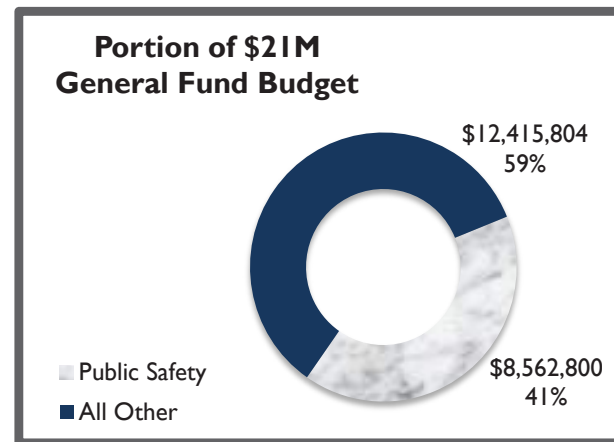
*Due to no projected budget for General repairs in FY 2016



Duluth 2016 Public Safety



PUBLIC SAFETY



Functions	Includes the operations of Police Administration, Criminal Investigation, Police Support Services, Dispatch, Uniform, and Vehicle Maintenance
Positions	79 full time and 7 part time
Current FY 2015 Budget	\$8,685,086
Adopted FY 2016 Budget	\$8,562,800
Change from PY Budget	\$(122,286)
Notable FY 2016 Budget Items	<ul style="list-style-type: none"> •New full time police officer in Criminal Investigation •Part time Fleet Assistant position in now a full time position •Use computer aided dispatch and automated vehicle location software to reduce call response times •Outfit all officer with body worn cameras

Duluth 2016 Public Safety

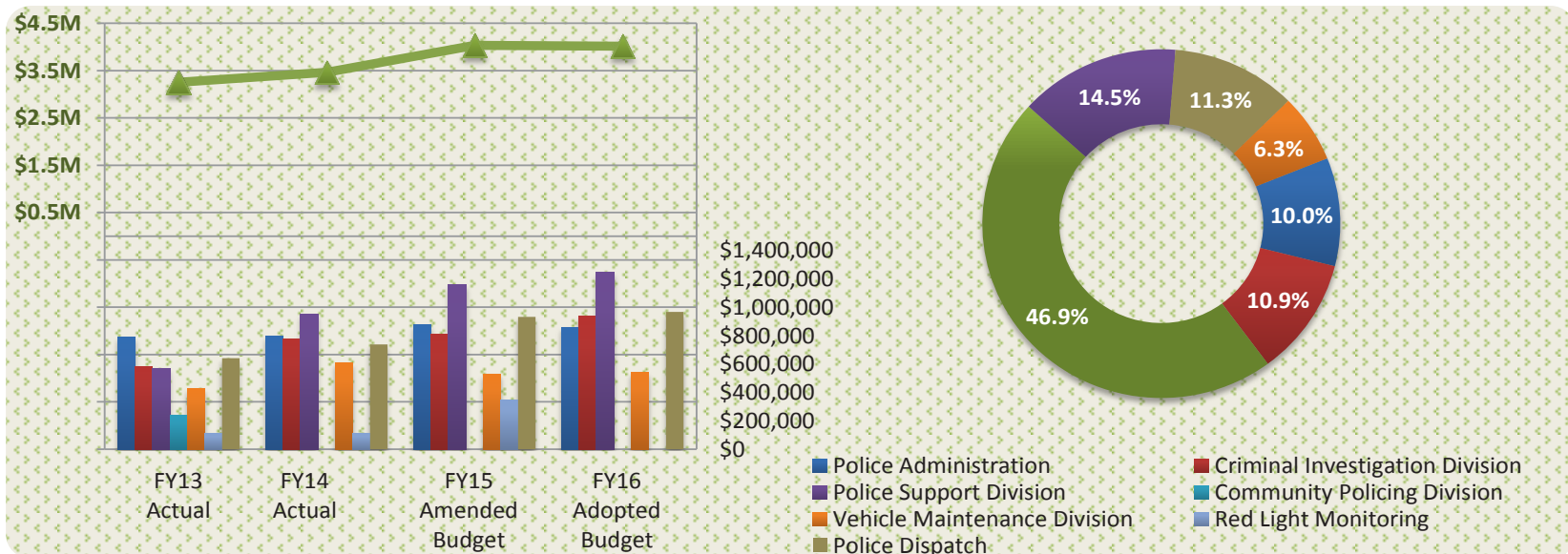


Public Safety	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Police Administration	\$ 790,160	\$ 796,574	\$ 875,061	\$ 859,736	\$ (15,325)	-1.8%
Criminal Investigation Division	581,611	776,768	813,761	935,484	*121,723	15.0%
Police Uniform Division	3,252,076	3,465,118	4,031,647	4,013,171	(18,476)	-0.5%
Police Support Division	565,666	953,688	1,157,772	1,245,403	**87,631	7.6%
Community Policing Division	237,878	-	-	-	-	NA
Police Dispatch	640,761	738,583	933,542	966,712	33,170	3.6%
Vehicle Maintenance Division	426,352	609,202	527,523	542,294	14,771	2.8%
Red Light Monitoring	114,000	114,300	345,780	-	***(-345,780)	-100%
Total:	\$6,608,503	\$7,454,233	\$8,685,086	\$8,562,800	\$ (122,286)	-1.4%

*Addition of 1 full time police officer

**Mainly due to increased budget for police equipment replacement due to obsolescence

***No budget for Red light monitoring due to expiration of permit

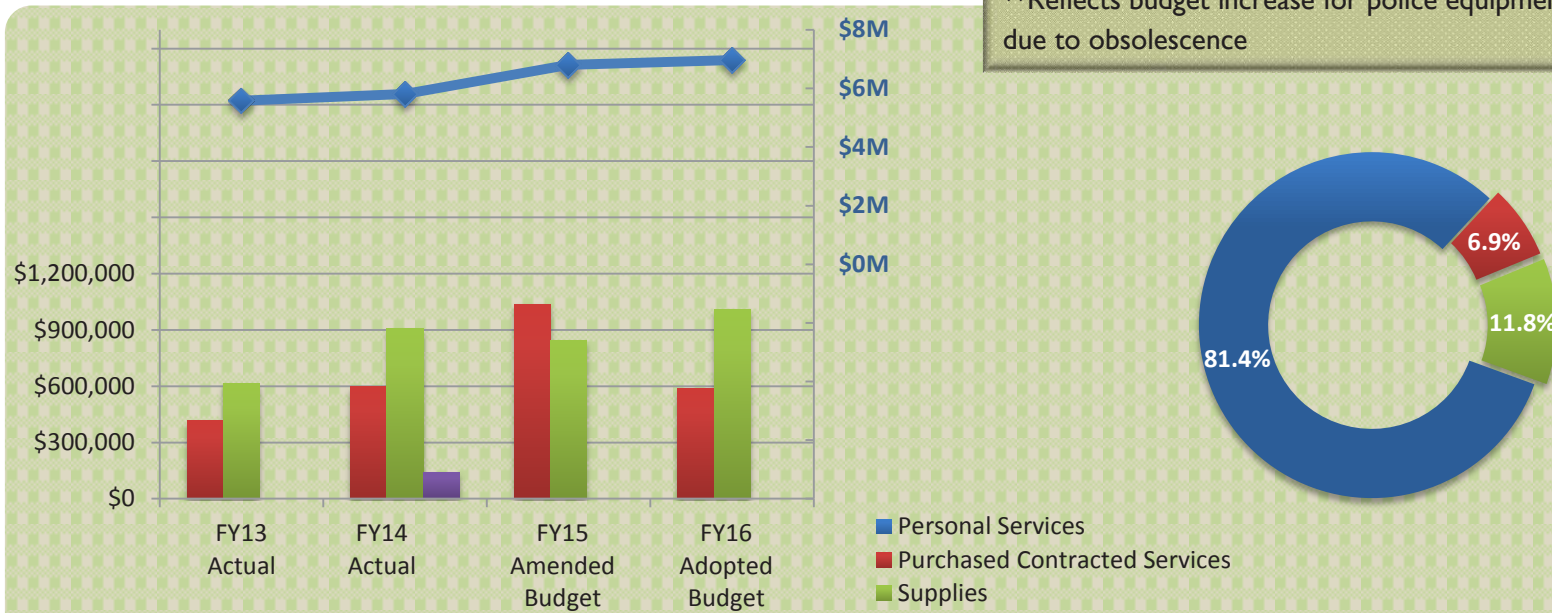


Duluth 2016 Public Safety



Public Safety	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 5,576,822	\$ 5,809,228	\$6,800,169	\$6,963,637	\$ 163,468	2.4%
Purchased Contracted Services	419,226	596,125	1,038,043	588,076	*(449,967)	-43.3%
Supplies	612,455	907,101	842,874	1,007,087	**164,213	19.5%
Capital Outlays	-	141,779	4,000	4,000	-	0.0%
Total:	\$ 6,608,503	\$ 7,454,233	\$8,685,086	\$8,562,800	\$ (122,286)	-1.4%

*Mainly due to no budgeted expense for Red light monitoring
 **Reflects budget increase for police equipment replacement due to obsolescence



Duluth 2016 Public Safety

Police Administration



Police Administration

Mission

The Police Administration Division is committed to enhancing the quality of life for our citizens by protecting and serving our public with fairness, courtesy and respect. The department is committed to providing professional services through aggressive law enforcement, including vigorous enforcement of traffic laws and zero-tolerance to all crime, education of the public and creating partnerships with the community.

Department Description

The City of Duluth Police Administration Division is responsible for the direction and supervision of the Criminal Investigation Division, Uniform Patrol Division, Support Services Division, and Community Oriented Police Division. Police Administration strives to promote quality performance from all members of the department by providing the foundation upon which all operational decisions and organizational directives are formed. Directives include rules, regulations and standards operating policies, procedures and practices.

The Police Administration functions include:

- Preparing the departmental operating budget for review and consideration
- Monitoring and ensuring the scheduling and assigning of work, the instruction and training of employees, as well as exercising disciplinary action when necessary
- Development, implementation and enforcement of departmental rules, regulations, standard operating procedures, policies and programs
- Development and supervision of the hiring process including testing, interviews, background investigations and job offers
- Maintenance of standards to ensure statewide certification from the Georgia Association of Chiefs of Police
- The internal affairs function of investigating citizen complaints and employee grievances

Objectives

Ongoing Oversee and direct the training activities of all police department personnel



Duluth 2016

Public Safety

Police Administration



- Ongoing Maintain standards to ensure statewide certification from the Georgia Association of Chiefs of Police every 3 years
- Ongoing Oversee the hiring of new police department personnel, including pre-employment investigation; physical and psychological examinations
- FY15-16 Begin the implementation process of a Body Worn Camera program for all officers

Duluth 2016 Public Safety

Police Administration



Police Administration	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Chief of Police						
Deputy Chief of Police						
Police Major						
Administrative Assistant						
Purchasing Technician						
Total:	5	0	5	0	5	0

Police Administration	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 466,164	\$ 479,309	\$ 516,318	\$ 527,736	\$ 11,418	2.2%
Purchased Contracted Services	155,701	148,618	190,288	153,500	(36,788)*	-19.3%
Supplies	168,295	168,647	168,455	178,500	10,045	6.0%
Total	\$ 790,160	\$ 796,574	\$ 875,061	\$ 859,736	\$ (15,325)	-1.8%

*Due to decreased budget amount for Maintenance Tech/ Contracts line item



Duluth 2016 Public Safety

Police Support Services



Police Support Services



Mission

The Police Support Services Division is charged with providing an array of essential services that support the function and operation of other police divisions and units. To continually search for and implement technology and software to enhance the operations of the law enforcement activities of the department. The support services range from technology related, to staffing and manpower, to daily operations and recordkeeping.

Department Description

The Police Support Services Division of the City of Duluth is responsible for building maintenance, technology upgrades and maintenance, courtroom security, crime scene processing, and evidence collection and storage. This division is also charged with the supervision and direction of the Records Division and Radio/Dispatch Division. It is comprised of both sworn and non-sworn personnel who provide vital support that contributes to the smooth operation of the Department. On a daily basis members of this department are asked to deal with highly diverse groups that ranging from citizens and the public at large, to trained professionals on highly technical issues.

Objectives

- | | |
|----------|---|
| Ongoing | Ensure that all open records request are responded to in accordance with State Law |
| Ongoing | Ensure the safety and security of all visitors and court staff during open court sessions through proper screening and monitoring |
| Ongoing | Follow cleaning/maintenance schedule for the Public Safety building and surrounding grounds to create a clean, attractive and comfortable environment for employees and visitors |
| Ongoing | Provide a continuous cycle of Integrated Virtual Reality (IVR) training to all personnel to assist in Use of Force decision making, target identification, and assistance to personnel with needed weapons training |
| FY 15-16 | Upgrade portable radios for all officers to provide clear, concise, and trouble free communications |
| FY 15-16 | Begin the implementation process of a Body Worn Camera program for all officers |
| FY 15-16 | Continue with implementation of Rifle Grade Body Armor for officers with issued patrol rifles |

Duluth 2016 Public Safety

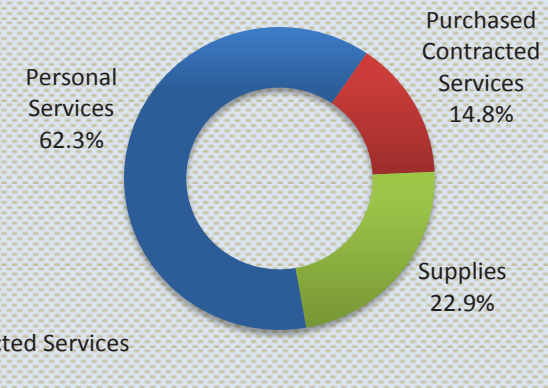
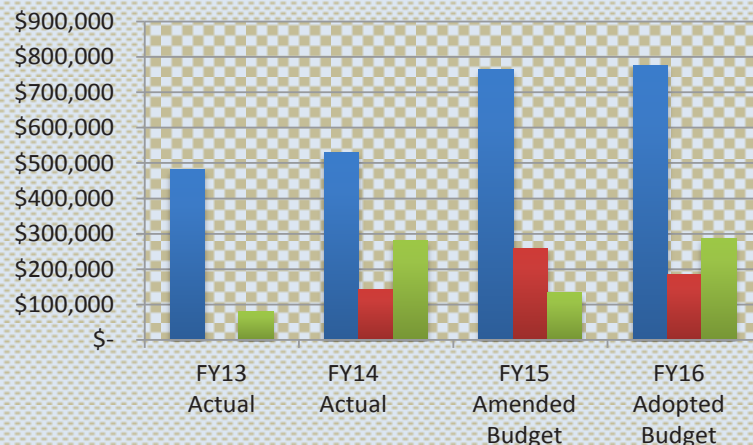
Police Support Services



Police Support Services	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain					1	
Lieutenant	1		1			
Corporal			1		1	
Police Records Supervisor	1		1		1	
Police Records Technician	3	2	2	2	2	2
Building Maintenance Technician	1		1		1	
Crime Scene/Evidence Technician	2		2			
Crime Scene/Evidence Technician III					2	
Court Bailiff		4		4		4
Total Police Support Services:	8	6	8	6	8	6

*Mainly due to decreased budget amount for Support Agreement
 **Reflects Radio replacement cost due to obsolescence and total cost is being spread over 3 years

Police Support Division	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 482,507	\$ 531,239	\$ 766,024	\$ 775,566	\$ 9,542	1.2%
Purchased Contracted Services	1,698	141,924	257,494	184,308	(73,186)*	-28%
Supplies	81,461	280,525	134,254	285,529	151,275**	113%
Total:	\$ 565,666	\$ 953,688	\$ 1,157,772	\$ 1,245,403	\$ 87,631	7.6%



Duluth 2016 Public Safety

Police Uniform Division



Police Uniform Division

Mission

The Police Uniform Patrol Division is charged with providing professional and courteous Police services while protecting and preserving the quality of life of citizens, businesses and motorists in the City. This is accomplished through street patrols, traffic enforcement, apprehension of criminals and responding to call for service.

Department Description

The Police Uniform Patrol Division is the largest division within the police department and is considered “the backbone” of the agency. This division patrols the City streets 24-hours a day, 7 days a week and is often the first responders and initial investigators on calls from citizens. The Uniform Patrol Division is tasked with responding to a variety of situations including traffic accidents, suspicious people or activity, domestic disputes, thefts, robberies and many other emergency and non-emergency calls. Also included in this division are the Crime Suppression Unit and the Special Operations Unit, which includes K-9, and DUI enforcement.



Objectives

- | | |
|---------|---|
| Ongoing | Require a professional work ethic and professional work product by officer engaged in routine police duties |
| Ongoing | Have a highly visible presence through patrols to improve the quality of life for citizens, businesses and the public |
| Ongoing | Prevent and deter crime through constant patrol, crime suppression and traffic enforcement |
| Ongoing | Ensure the safety of the public by working to apprehend criminal suspects |
| Ongoing | Provide assistance to investigative personnel and other divisions |
| FY15-16 | Enhance the role of the division personnel in the planning and development process |
| FY15-16 | Promote police conduct that is responsive and sensitive to the needs of the community |
| FY15-16 | Recognize the exceptional work by employees and stress the responsibility of all employees to be accountable to the department and the community for their actions. |

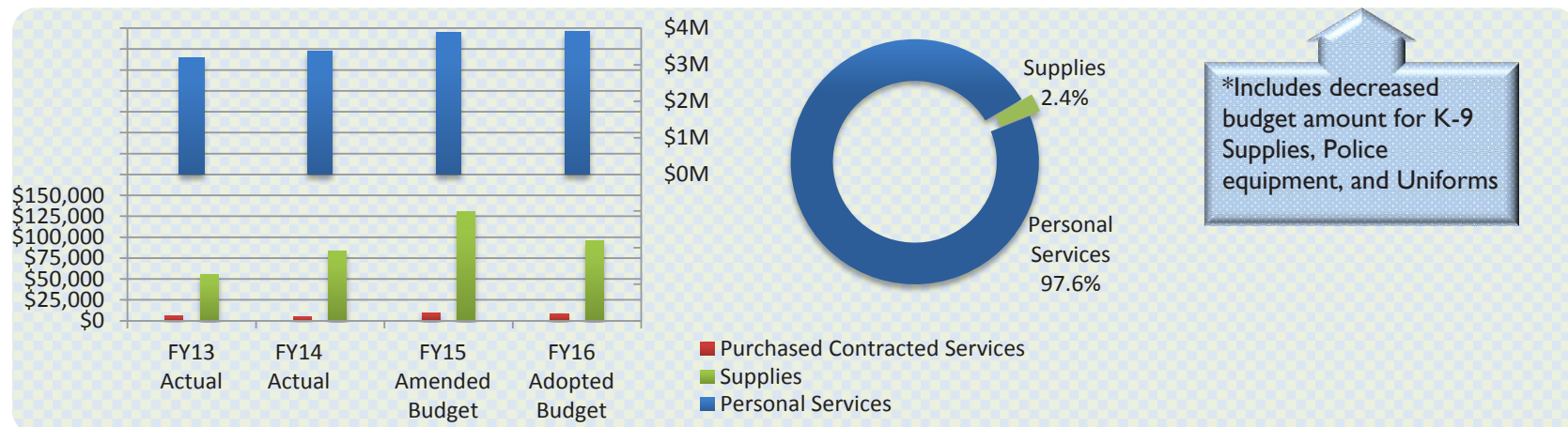
Duluth 2016 Public Safety

Police Uniform Division



Police Uniform Division	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Major	1		1			
Captain	1		1		1	
Lieutenant	2		2		2	
Corporal	5		5		5	
Sergeant	5		5		5	
Patrol Officer	26		30		31	
Fleet Assistant		1		1	1	
Total:	40	1	44	1	45	0

Police Uniform Division	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 3,191,288	\$ 3,376,940	\$ 3,891,438	\$ 3,909,089	\$ 17,651	0.5%
Purchased Contracted Services	5,429	4,414	9,780	8,030	(1,750)	-17.9%
Supplies	55,358	83,764	130,429	96,052	(34,377)*	-26.4%
Total:	\$ 3,252,076	\$ 3,465,118	\$ 4,031,647	\$ 4,013,171	\$ (18,476)	-0.5%



Duluth 2016 Public Safety

Police Criminal Investigation



Police Criminal Investigation

Mission

The Criminal Investigation Division is charged with the investigation all criminal activity that occur within the City, the prevention of crime through focused identification and enforcement techniques, and educating the public about crime prevention measures and tips.

Department Description

The Criminal Investigation Division (CID) of the City of Duluth is comprised of two units, Investigations, and Community Policing. The Investigations unit is charged with investigating all types of cases including crimes against persons, property, vice and narcotics crimes. The Community Policing unit coordinates educational programs in local schools, Neighborhood Watch programs, conducts training with residential and business groups and initiates other crime prevention related programs for the community. CID operates with the goal of identifying and apprehending offenders, recovering lost or stolen property, investigating and evaluating evidence regarding criminal activity, and assisting in the prosecution of those charges with a crime.



Objectives

Ongoing	Continue to monitor crime statistics and trends in order to better direct the activities of the Crime Suppression Unit
Ongoing	Continue efforts through the C.O.P.S. unit to educate elementary, middle and high school students about the danger of drug, gangs, bullying and negative choices
Ongoing	Continue to assist families and children in need during the winter holiday season through Shop with a Cop program
FY 15-16	Submit grant application to Walmart for Community Assistance funding for Shop with a Cop
FY 15-16	Submit grant application to Department of Justice for additional funding for bullet proof vest

Duluth 2016 Public Safety

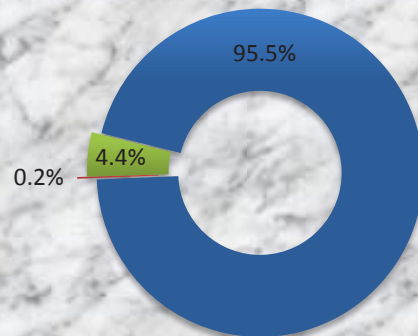
Police Criminal Investigation



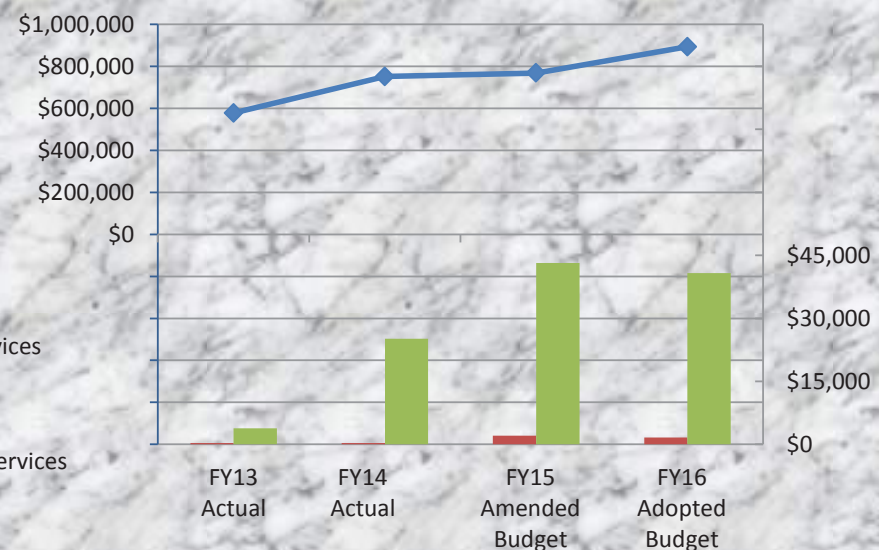
Criminal Investigation	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Captain	1		1		1	
Sergeant	2		2		2	
Police Officer	8		6		7	
Corporal Police Officer	1					
Total:	12	0	9	0	10	0

Criminal Investigation Division	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 577,480	\$ 751,312	\$ 768,509	\$ 893,106	\$ 124,597*	16.2%
Purchased Contracted Services	300	300	2,100	1,600	(500)	-23.8%
Supplies	3,831	25,156	43,152	40,778	(2,374)	-5.5%
Total	\$ 581,611	\$ 776,768	\$ 813,761	\$ 935,484	\$ 121,723	15.0%

*Increase due to an addition of a new full time police officer position



■ Personal Services
■ Purchased Contracted Services
■ Supplies



Duluth 2016

Public Safety

Police Dispatch



Mission

The Police Dispatch Unit strives to serve as a vital link between the public and public safety first responders by supplying necessary and accurate information, while maintaining the highest level of professional service to all.

Department Description

The City of Duluth Police Dispatch Unit operates 24 hours a day, seven day a week and is responsible for answering all 911 and non-emergency calls for service. Police Dispatch Unit is also responsible for monitoring the City's camera surveillance system which operates 24 hours a day also. This unit prides itself on having dedicated, highly trained personnel who are committed to providing professional and responsive communications services.

Objectives

- | | |
|----------|---|
| Ongoing | Answer all emergency and non-emergency call on a professional and courteous manner |
| Ongoing | Dispatch all calls for service where police service is needed |
| FY 15-16 | Purchase and install new dispatch consoles in dispatch room |
| FY 15-16 | Reduce call receipt to dispatch time to one (1) minute or less |
| FY 15-16 | Use of computer aided dispatch (CAD) automated vehicle location (AVL) to reduce call response times by dispatching the closest available unit |



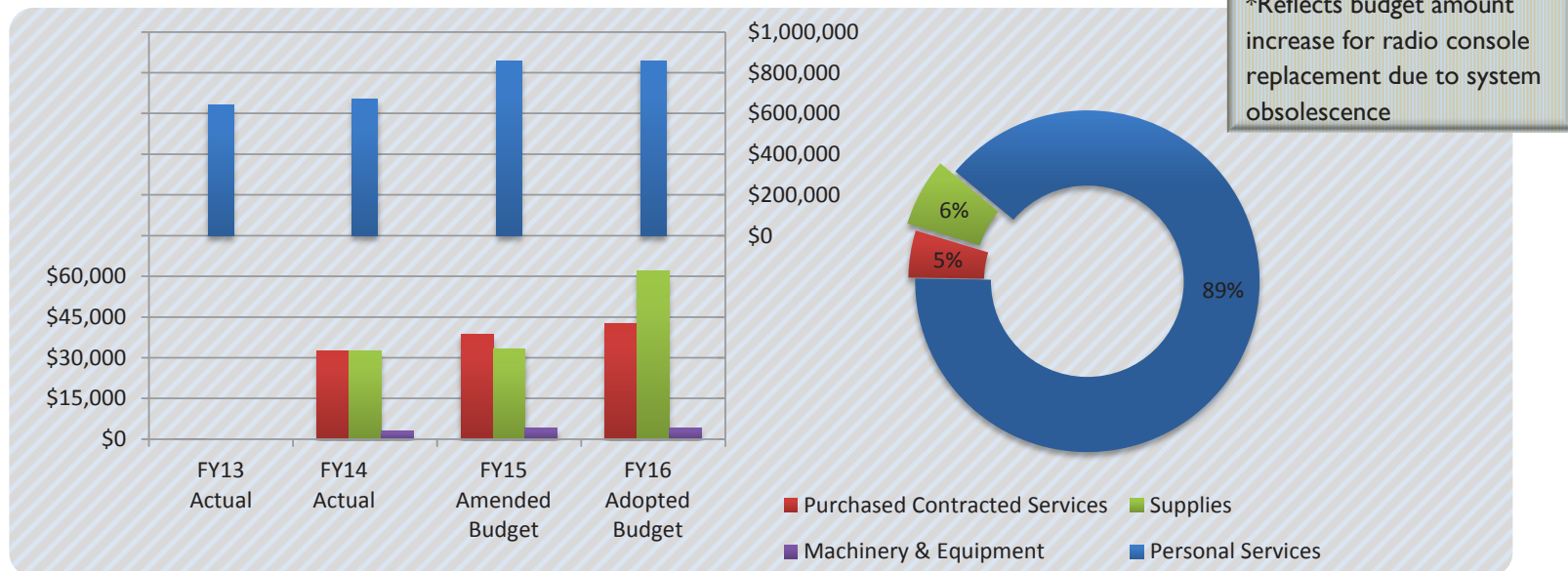
Duluth 2016 Public Safety

Police Dispatch



Police Dispatch	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Communication Supervisor	1		1		1	
Senior Communications Officer	7	1	8	1	8	1
Communications Officer	2		2		2	
Total:	10	1	11	1	11	1

Police Dispatch	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$640,481	\$ 670,428	\$ 857,880	\$ 858,140	\$ 260	0.0%
Purchased Contracted Services	280	32,653	38,492	42,732	4,240	11.0%
Supplies	-	32,553	33,170	61,840	28,670*	86.4%
Machinery & Equipment	-	2,949	4,000	4,000	-	0.0%
Total:	\$640,761	\$ 738,583	\$ 933,542	\$ 966,712	\$ 33,170	3.6%



Duluth 2016 Public Safety

Police Fleet Maintenance



Police Fleet Maintenance

Mission

The Police Fleet Maintenance Unit is charged with the acquisition, maintenance and repair of the department's emergency vehicles and investigating vehicle technology related equipment to assist the officers and ensure a safe community for our citizens.

Department Description

The City of Duluth Police Fleet Maintenance Unit is responsible for the purchase and additional equipment installation for all new police vehicles, along with overseeing the vehicle preventive maintenance program to ensure vehicles are inspected, maintained, and repaired on a regular basis. This unit also works with insurance carriers to file claims for vehicle accidents and damage that are insurance related. Police Fleet Maintenance handles the disposal of vehicle at the end of their useful life, either through auction or trade-in. Other duties assigned to this unit include managing the vehicle equipment leases, monitoring City wide fuel purchases and maintaining the Police Mobile Command Unit. Police Fleet Maintenance works to ensure that the department's fleet is adequately maintained to provide for safe and reliable operation for our officers and the most effective and efficient service to our citizens.



Objectives

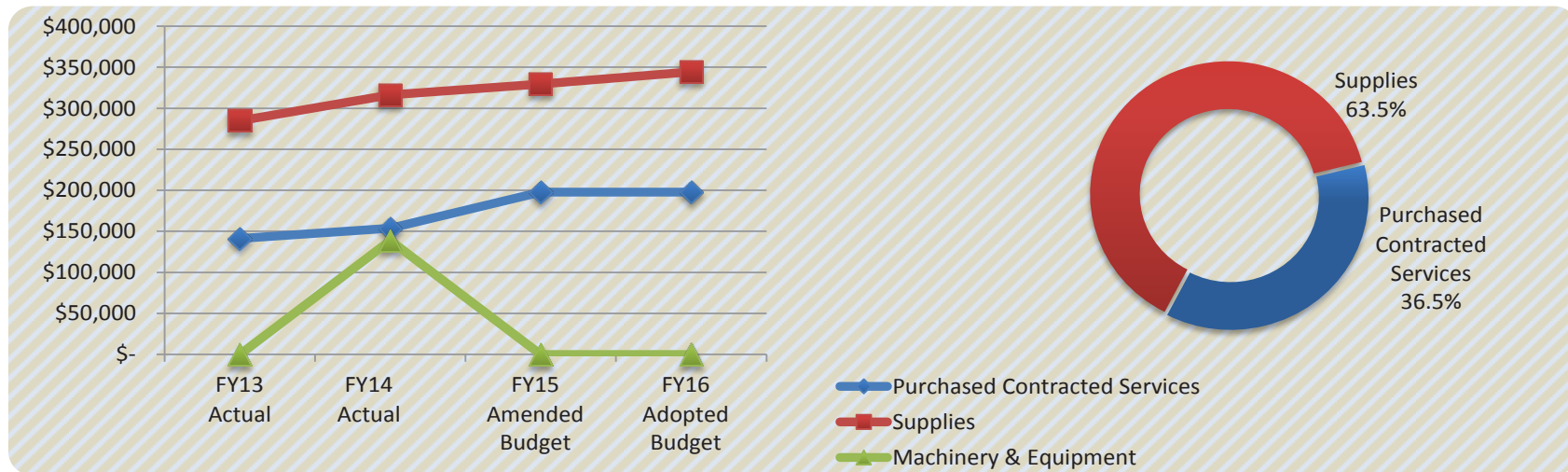
- | | |
|----------|---|
| Ongoing | Ensure that all police vehicle are maintained and repaired according to manufacturer's schedule and department guidelines |
| Ongoing | File all incident claim report with our insurance carrier in a timely manner to limit vehicle out of service time |
| Ongoing | Assist all City departments in the purchase of vehicles and equipment so that it is well suited for their needs, at the best possible price |
| Ongoing | Complete upgrades to Camera Systems, Satellite TV and incident command software in the Mobile Command Unit to assure the vehicles readiness |
| FY 15-16 | Bring on full time employee and have him trained in budget process and billing and enable him to carry on day to day business for the Police Fleet Maintenance. |
| FY 15-16 | Purchase one (1) new vehicle for CID and eight (8) new vehicles for uniform division. |
| FY 15-16 | Implement new advanced drivers training for police officers to reduce accidents and liability on the part of the city. |

Duluth 2016 Public Safety

Police Fleet Maintenance



Vehicle Maintenance Division	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	\$ 141,378	\$ 153,916	\$ 197,889	\$ 197,906	\$ 17	0%
Supplies	284,974	316,456	329,634	344,388	14,754	4%
Machinery & Equipment	-	138,830	-	-	-	NA
Total:	\$ 426,352	\$ 609,202	\$ 527,523	\$ 542,294	\$ 14,771	3%



Community Policing Division*	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 218,903	\$ -	\$ -	\$ -	\$ -	NA
Purchased Contracted Services	440	-	-	-	-	NA
Supplies	18,535	-	-	-	-	NA
Total:	\$ 237,878	\$ -	\$ -	\$ -	\$ -	NA

Upon Police department reorganization, C.O.P. division is absorbed into Criminal Investigation division.

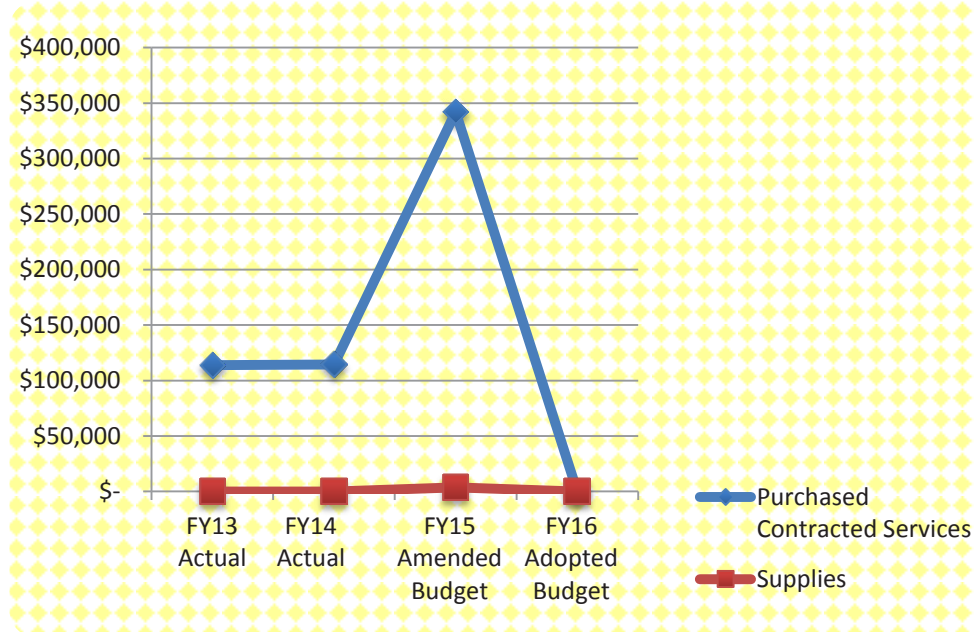
Duluth 2016 Public Safety

Red Light Monitoring



Red Light Monitoring	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	\$ 114,000	\$114,300	\$342,000	\$ -	\$(342,000)	-100%
Supplies	-	-	3,780	-	(3,780)	-100%
Total:	\$ 114,000	\$114,300	\$345,780	\$ -	\$(345,780)*	-100%

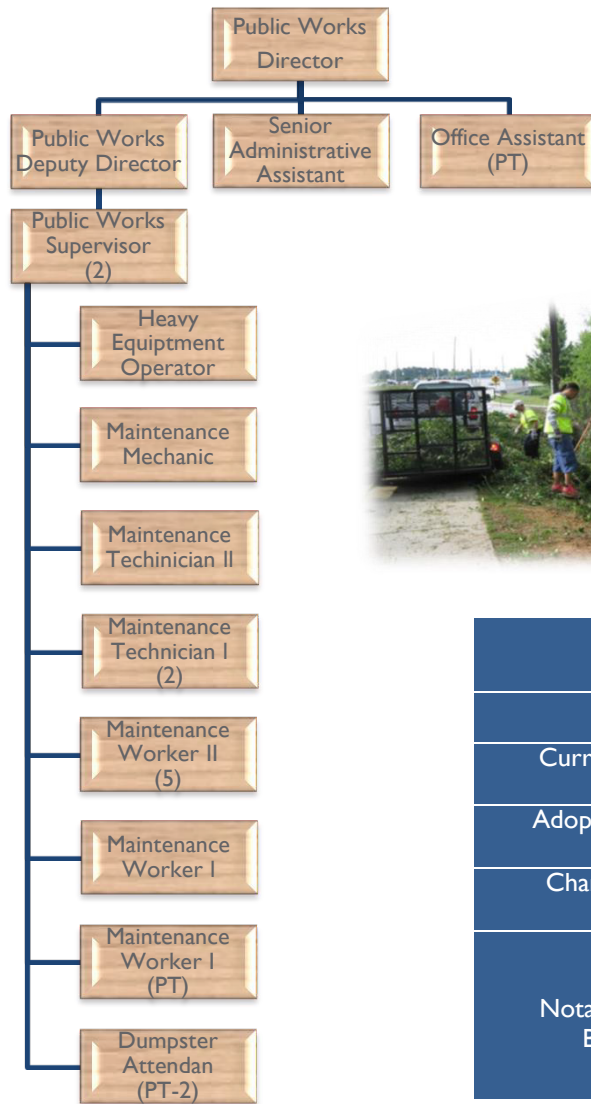
*Due to permit expiration and need to reinstate permit from State



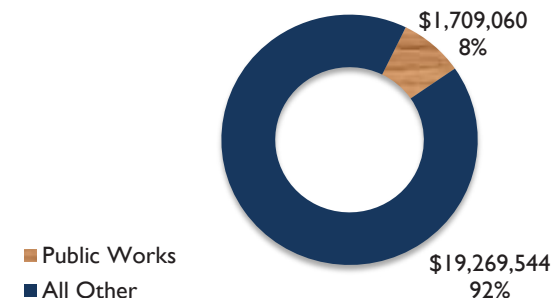
Duluth 2016 Public Works



PUBLIC WORKS



**Portion of \$21M
General Fund Budget**



Functions	Includes the operations of Public Works Administration, Community Enhancement, and Citywide Building/Property Maintenance
Positions	16 full time and 4 part time
Current FY 2015 Budget	\$1,924,326
Adopted FY 2016 Budget	\$1,709,060
Change from PY Budget	\$(215,266)
Notable FY 2016 Budget Items	<ul style="list-style-type: none"> •Eliminated full time Maintenance Worker II position •Continue use of Pavement Preservation techniques and investigate new emerging technologies to improve pavement longevity •Complete Public Works facility Master Design Plan and begin implementation of plan

Duluth 2016 Public Works



Public Works

Mission

The mission of the Public Works Department is to provide citizens and the public with safe, high quality, responsive service with regards to the management, development, safety and maintenance of the City's infrastructure system.

Department Description

The Duluth Public Works Department is responsible for assuring that the streets within the City are safe and maintained in a good drivable condition. These goals are accomplished through regular street maintenance and resurfacing, ensuring that all regulatory and street signs are visible and adequately maintained, and that right-of-way areas are free of debris and mowed regularly. The Public Works Department is tasked with maintaining City owned property and buildings, community enhancement, and maintenance of all non-police vehicles.



Objectives

- | | |
|---------|--|
| Ongoing | Direct, supervise and coordinate the operations of the Public Works Department to ensure that responsibilities and projects are performed in the most efficient, practical and cost effective manner |
| Ongoing | Continue to monitor and address service requests and work orders in a timely manner to provide good customer service |
| Ongoing | Continue and improve maintenance of City right-of-ways, and highway medians |
| Ongoing | Implement Pavement Management Plan to invest in paving of roadways to improve their overall condition and provide for safer vehicle travel |
| Ongoing | Maintain the streetlights in good working condition to enhance the beauty of the City and to provide a safe environment for vehicles and pedestrians alike |
| Ongoing | Provide functional and informative signage and traffic markings on all roads in accordance with state and federal laws |

Duluth 2016

Public Works

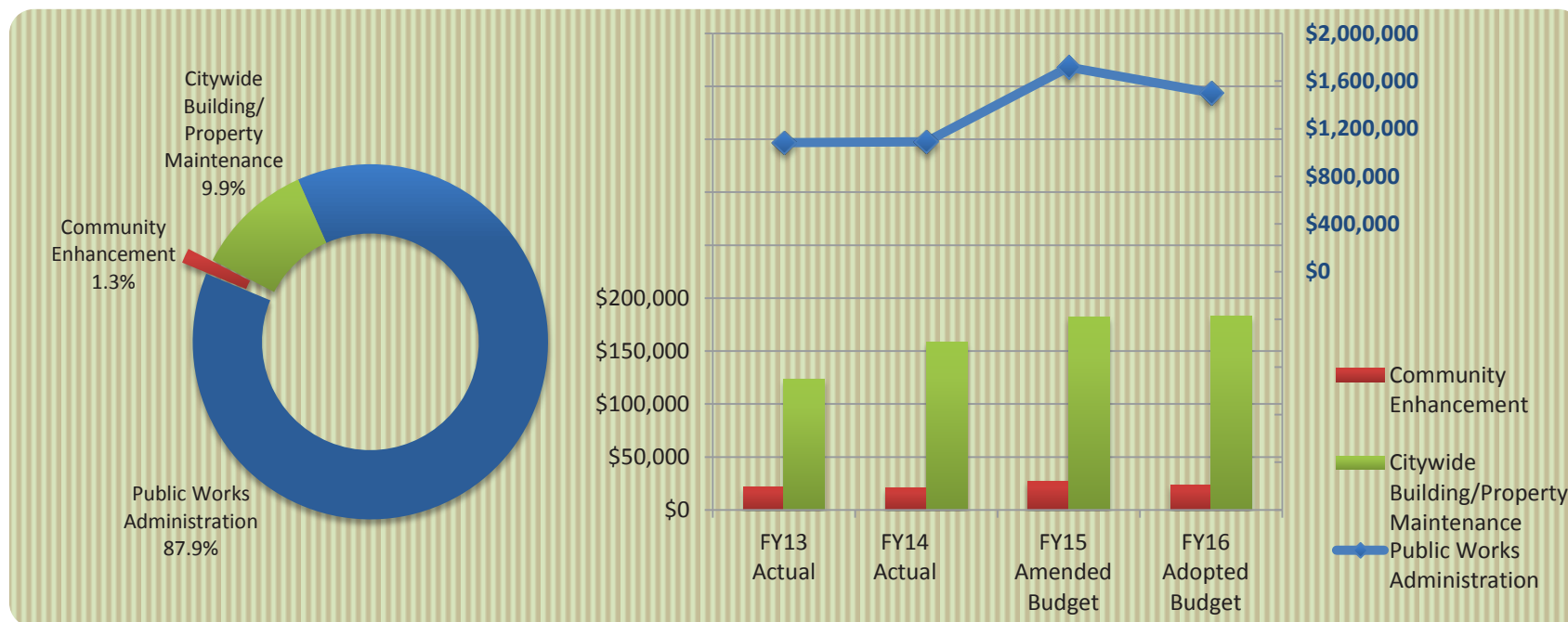


Ongoing	Monitor and direct the inmate labor force from Gwinnett County Department of Corrections to augment City employees in ground maintenance, etc.
Ongoing	Manage service contracts and annual inspections for all City owned building for HVAC, elevator, back flow inspections, fire system inspections, etc.
FY 15-16	Update and begin implementation of Master Design Plan for the Public Works facility to better utilize the limited space that is available
FY 15-16	Continue investigation of new Pavement Preservation techniques. Specifically, emerging technologies in sealing and rejuvenation of pavement to help prevent deterioration
FY 15-16	Review data from updated Street Re-inspections; prepare bid and let contract to resurface two miles of City streets.
FY 15-16	Continue Phase II of Public Works Facility renovations.
FY 15-16	Finalize upgrades to fountain and new pump house. Includes dancing jet and fountain light installation.

Duluth 2016 Public Works



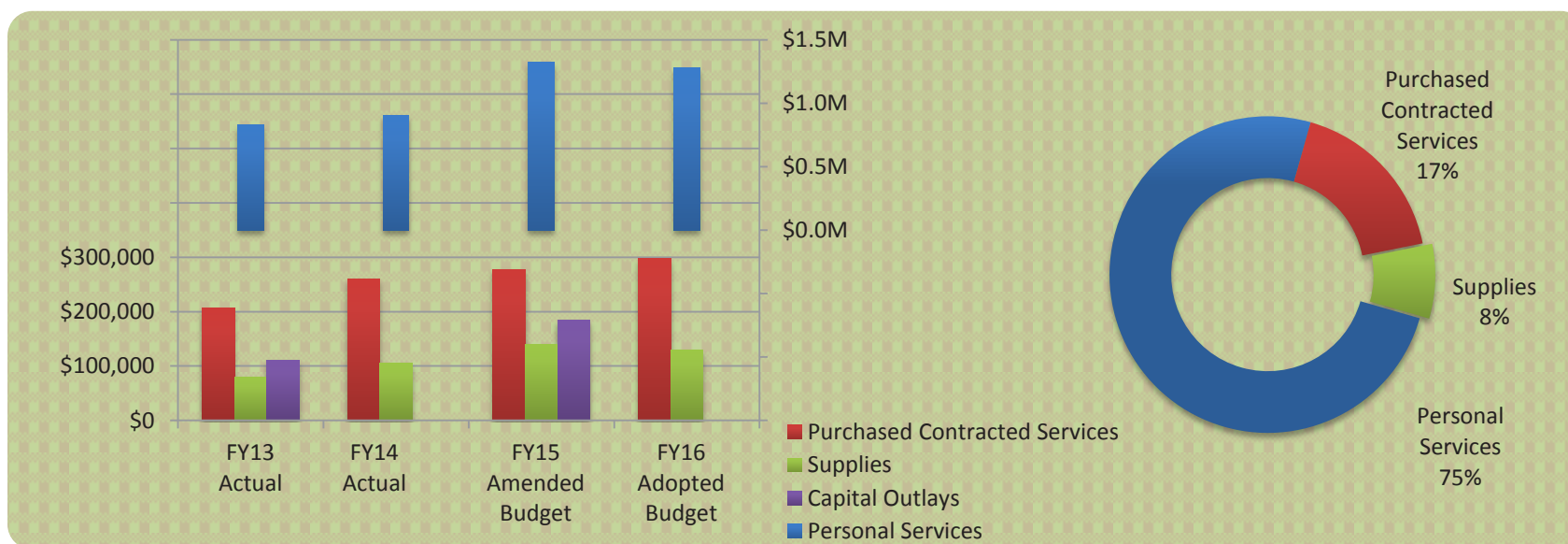
Public Works	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Public Works Administration	\$ 1,082,880	\$ 1,090,811	\$ 1,715,575	\$ 1,502,709	\$ (212,866)	-12.4%
Community Enhancement	21,592	20,757	26,675	23,054	(3,621)	-13.6%
Citywide Building/Property Maintenance	123,728	158,385	182,076	183,297	1,221	0.7%
Total:	\$ 1,228,199	\$ 1,269,953	\$ 1,924,326	\$ 1,709,060	\$ (215,266)	-11.2%



Duluth 2016 Public Works



Public Works	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 830,428	\$ 904,528	\$ 1,321,552	\$ 1,280,790	\$ (40,762)	-3.1%
Purchased Contracted Services	207,150	260,202	278,341	298,243	19,902	7.2%
Supplies	80,360	105,223	139,263	130,027	(9,236)	-6.6%
Capital Outlays	110,261	-	185,170	-	(185,170)	-100.0%
Total:	\$ 1,228,199	\$ 1,269,953	\$ 1,924,326	\$ 1,709,060	\$ (215,266)	-11.2%



Duluth 2016

Public Works



Public Works	FY14		FY15		FY16	
	Full Time	Part-Time	Full Time	Part-Time	Full Time	Part-Time
Public Works Director	1		1		1	
Public Works Deputy Director	1		1		1	
Public Works Supervisor	2		2		2	
Senior Administrative Assistant	1		1		1	
Heavy Equipment Operator	1		1		1	
Maintenance Mechanic	1		1		1	
Maintenance Worker II	7		10		5	
Maintenance Worker I	1	3		1	1	1
Maintenance Technician I					2	
Maintenance Technician II					1	
Office Assistant		1		1		1
Dumpster Attendant				2		2
Total Public Works:	15	4	17	4	16	4



Duluth 2016 Public Works

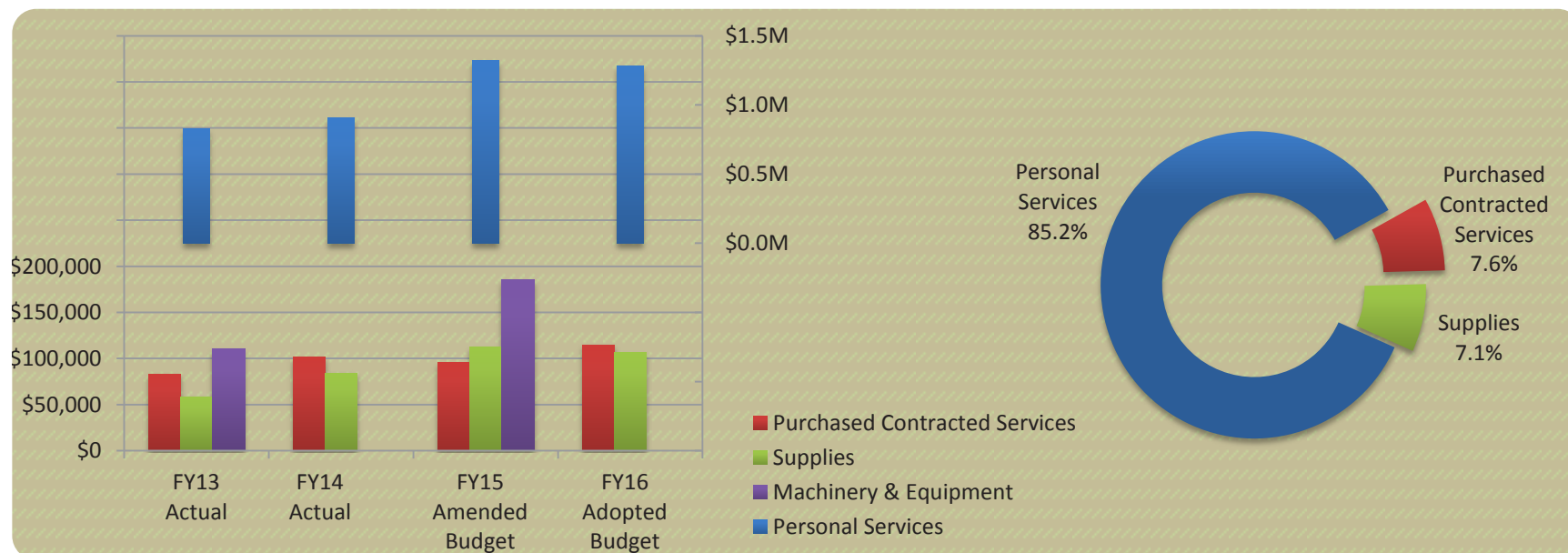


Public Works Administration	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Personal Services	\$ 830,428	\$ 904,528	\$ 1,321,552	\$ 1,280,790	\$ (40,762)^	-3.1%
Purchased Contracted Services	83,422	101,817	96,265	114,946	18,681*	19.4%
Supplies	58,768	84,466	112,588	106,973	(5,615)	-5.0%
Machinery & Equipment	110,261	-	185,170	-	(185,170)**	-100.0%
Total	\$ 1,082,880	\$ 1,090,811	\$ 1,715,575	\$ 1,502,709	\$ (212,866)	-12.4%

^Reflects deletion of 1 full time position

*Includes increased budget amount for General emergency repair

**No budget for Machinery & Equipment purchase in FY 2016



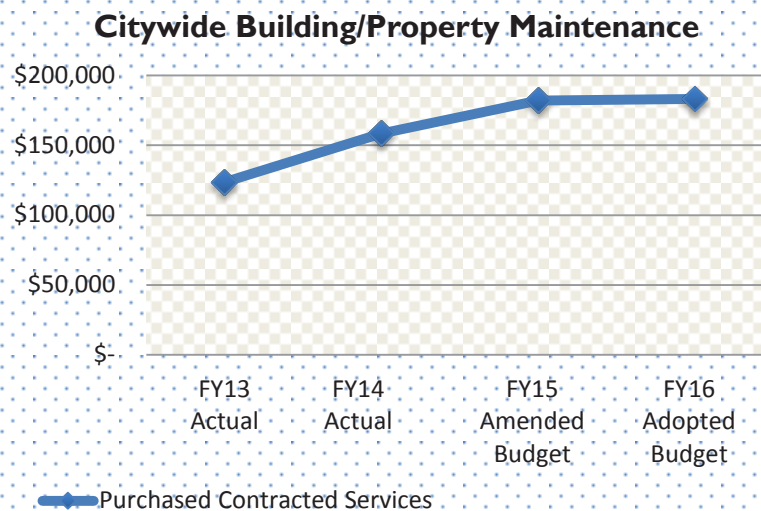
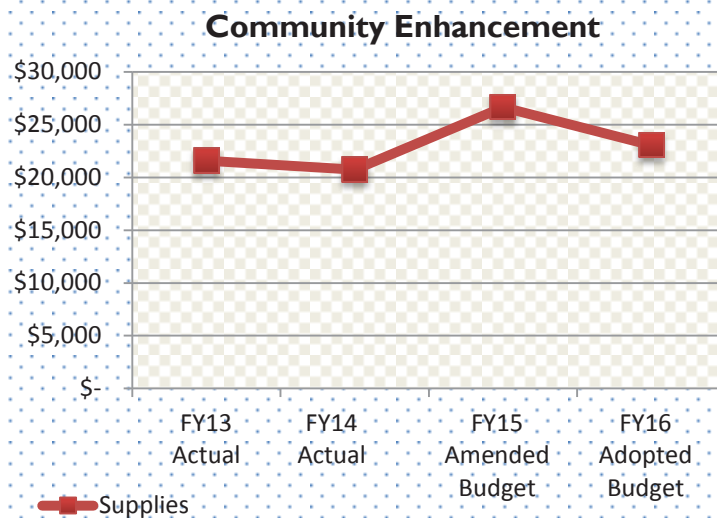
Duluth 2016 Public Works

Community Enhancement



Community Enhancement	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Supplies	\$ 21,592	\$ 20,757	\$ 26,675	\$ 23,054	\$ *(3,621)	-13.6%
Total:	\$ 21,592	\$ 20,757	\$ 26,675	\$ 23,054	\$ (3,621)	-13.6%

*Reflects decreased budget amount for Holiday decoration and Veterans Flags & Markers



Citywide Building/Property Maintenance	FY13 Actual	FY14 Actual	FY15 Amended Budget	FY16 Adopted Budget	Amount Change	% Change
Purchased Contracted Services	\$ 123,728	\$ 158,385	\$ 182,076	\$ 183,297	\$ 1,221	0.7%
Total:	\$ 123,728	\$ 158,385	\$ 182,076	\$ 183,297	\$ 1,221	0.7%

Duluth 2016

General Fund 10 Year Forecast



Ten Year Financial Forecast

For the past eight years, the City of Duluth have budget to use Fund Balance (savings) to balance its General Fund budget. In other words, budgeted General Fund expenditures were projected to exceeded budget General Fund revenues. In FY 2007, the first year that it was necessary to budget to use Fund Balance, the difference was \$1,238,320. But in recent years, due to a variety of factors, including a decline in revenue brought on by the economic down turn and the need to continue to provide an adequate level of service to the residents of Duluth, the amount of Fund Balance needed to balance the FY 2015 General Fund budget grew to over \$4,000,000. Although each year the City had budgeted to spend Fund Balance, most years little or no Fund Balance was actually spent. This was largely due to the City's conservative approach to budgeting that generally means expenditures are calculated using the best estimate of true cost without discounting and revenues are estimated at a level that would reasonably be expected to be collected within the fiscal year based on historic collection data, as well as realistic expectations about existing and future economic conditions and activities.

However, in Fiscal Year 2014 it was necessary to actually use \$971,225 in Fund Balance to balance the budget. For this reason, the City Council directed staff to prepare a 10 year financial forecast to assist the Council and staff in making decisions about the allocation of current and future year's financial resources as well as assisting in the development of a strategy for long-term sustainability. The financial forecast was developed by taking into various factors, including population growth based on government census data, historical financial and non-financial date trends, current local and national economic conditions, staff knowledge

along with the assistance of a local economist the help develop the forecast models. It is worth noting that the forecast is only one of many tools that the City uses to make decisions about the allocation of the City's General Fund resources and the need for services to keep the City an economically vibrant, safe and welcoming place for residents and visitors alike, and financially healthy for the long term.

Revenue Assumptions

The City's General Fund revenues come from a variety of sources, but over 90% of the revenue comes from 15 major sources. For this reason, an in-depth analysis was completed on each of the major revenue sources and the other 10% were forecast using the Consumer Price Index. Among the major sources are property taxes, motor vehicle taxes, franchise taxes, occupational taxes, insurance premium taxes, commercial and residential building permits, police fines, alcohol beverage taxes, recreational camps fees and garbage bag rebates. Property tax projections were based on a 2% historical reassessment growth from 2007 to 2015, plus projected new construction and the current millage rate. Occupational taxes were based on historical growth of 4% from 2009 to 2015, plus current applications and available retail and commercial space. Due to the large historical changes in commercial and residential building permit revenue, projections were largely based on planning applications, current activity and some historical growth. A variety of factors including staff knowledge, local and regional economic conditions, historical data trends and the Consumer Price Index were factors used to forecast the other revenue sources.

Duluth 2016

General Fund 10 Year Forecast



Expenditure Assumptions

As with most private business and other governments, the largest expenditure for the City is employee salaries and benefits. These two categories account for over 61% of the total General Fund expenditures. Forecasting of these expenditures is based on three main components, including forecast future staffing needs, future wages increases based on annual performance reviews and future increases in health insurance and other related benefits. Future staffing needs were projected based on population projections and maintaining current staffing ratios as the population increases. The population is projected to grow from 29,749 in fiscal year 2015 to 33,518 in fiscal year 2024. Wages increases were based on current

and past trends with a projected average increase of 4% during the forecast period. Insurance and retirement benefits were reviewed on an individual bases. Based on the analysis and recent changes in health insurance, it was determined that medical insurance increase by an average of 10% and other insurance benefits increase by an average of 2%. Retirement benefits are projected to continue at current funding levels over the forecast period. Other operating costs have been inflated by 2.0% in fiscal year 2016, increasing to 2.4% by fiscal year 2020 and then continuing at this percentage through the end of the forecast. Although staffing changes have been built into the forecast, they are not automatic additions, but will continue to be monitored and evaluated annually.



Duluth 2016 General Fund 10 Year Forecast



10 Year Financial Forecast General Fund

	Projections									
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Revenues										
Property Taxes	\$ 5,940,559	\$ 6,045,481	\$ 6,304,340	\$ 6,643,499	\$ 6,926,617	\$ 7,134,368	\$ 7,322,758	\$ 7,469,214	\$ 7,618,598	\$ 7,770,970
Court Fines	2,454,321	2,355,654	2,395,289	2,432,457	2,467,185	2,499,526	2,529,549	2,557,343	2,583,006	2,606,644
Franchise Tax	2,025,923	2,058,754	2,092,116	2,126,020	2,160,472	2,195,483	2,231,062	2,267,217	2,303,958	2,341,294
Insurance Premium Tax	1,434,719	1,444,754	1,478,562	1,509,700	1,538,315	1,564,556	1,588,577	1,610,527	1,630,555	1,648,804
Intergovernmental Revenue	1,154,405	1,174,790	1,199,681	1,225,318	1,251,724	81,384	-	-	-	-
Occupational Tax	978,384	1,017,778	1,058,759	1,101,390	1,145,737	1,191,870	1,239,861	1,289,783	1,341,716	1,395,741
Motor Vehicle Title Ad Valorem Tax	656,172	910,132	1,043,559	1,206,036	1,313,805	1,401,025	1,488,335	1,575,608	1,617,799	1,636,022
Alcohol Beverage Tax	582,554	586,017	597,178	608,551	620,141	631,951	643,987	656,251	668,750	681,486
Gwinnett Co Motor Veh Taxes	248,135	184,174	139,558	105,751	80,133	60,721	46,011	46,011	46,011	46,011
Garbage Bag Rebate	176,562	193,416	196,670	199,722	202,573	205,228	207,694	209,976	212,083	214,024
Red Light Fines/ Income	51,800	148,561	148,561	148,561	148,561	148,561	148,561	148,561	148,561	148,561
Camps	134,665	138,516	142,080	145,371	148,402	151,186	153,738	156,075	158,209	160,157
Transfer from Police Tech Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Building Permits-Commercial	190,837	109,074	186,443	108,866	111,344	113,878	116,470	119,121	121,832	124,605
Building Permits-Residential	101,328	471,723	266,873	249,373	241,917	153,967	95,000	95,000	95,000	95,000
Other Revenue Sources	1,347,957	1,300,608	1,325,598	1,352,327	1,380,886	1,411,372	1,442,589	1,474,556	1,507,290	1,540,810
Total Revenues	\$ 17,578,321	\$ 18,239,433	\$ 18,675,266	\$ 19,262,941	\$ 19,837,812	\$ 19,045,076	\$ 19,354,192	\$ 19,775,243	\$ 20,153,367	\$ 20,510,129
Expenditures										
Salaries & Wages	\$ 8,138,564	\$ 8,642,805	\$ 8,941,305	\$ 9,205,535	\$ 9,411,532	\$ 9,643,914	\$ 10,016,696	\$ 10,216,496	\$ 10,443,493	\$ 10,818,695
Employee Benefits	3,077,017	3,295,794	3,549,053	3,819,335	4,097,410	4,399,365	4,614,062	4,821,981	5,058,667	5,436,669
Prof, Tech, Maint Services	533,457	551,915	563,505	575,902	589,148	603,288	617,766	632,593	647,775	663,322
Repairs & Maintenance	585,430	585,889	598,193	611,353	625,414	640,424	655,794	671,533	687,650	704,154
Equipment Rental/Leases	245,722	275,567	281,354	287,543	294,157	301,217	308,446	315,849	323,429	331,191
Property Liability Insurance	304,500	321,266	327,907	335,011	342,602	350,704	359,001	367,497	376,197	385,106
Purchased Services	618,956	654,275	668,015	682,711	698,414	715,176	732,340	749,916	767,914	786,344
Travel & Training	138,252	134,508	137,333	140,354	143,583	147,029	150,557	154,171	157,871	161,660
Supplies	228,853	203,912	208,194	212,775	217,668	222,892	228,242	233,720	239,329	245,073
Utilities & Fuel	1,033,203	1,081,106	1,103,809	1,128,093	1,154,039	1,181,736	1,210,098	1,239,140	1,268,879	1,299,332
Computers/Equip/Vehicles	608,170	442,076	457,269	460,660	463,609	484,286	490,657	501,494	511,236	522,142
Advertising/Promotions	347,012	288,429	294,486	300,965	307,887	315,276	322,843	330,591	338,525	346,650
Other Expenditures	89,327	152,185	155,381	158,799	162,452	166,350	170,343	174,431	178,617	182,904
Operating Transfers Out	2,431,805	2,173,634	2,164,089	2,157,417	2,037,275	1,869,772	1,869,846	1,200,609	1,202,847	1,199,291
Total Expenditures	\$ 18,380,268	\$ 18,803,360	\$ 19,449,893	\$ 20,076,455	\$ 20,545,189	\$ 21,041,428	\$ 21,746,691	\$ 21,610,021	\$ 22,202,429	\$ 23,082,532
Change in Fund Balance	\$ (801,947)	\$ (563,927)	\$ (774,627)	\$ (813,514)	\$ (707,377)	\$ (1,996,352)	\$ (2,392,499)	\$ (1,834,777)	\$ (2,049,062)	\$ (2,572,403)
Beginning Fund Balance	14,482,738	13,680,791	13,116,864	12,342,236	11,528,722	10,821,345	8,824,993	6,432,494	4,597,717	2,548,655
Ending Fund Balance	\$ 13,680,791	\$ 13,116,864	\$ 12,342,236	\$ 11,528,722	\$ 10,821,345	\$ 8,824,993	\$ 6,432,494	\$ 4,597,717	\$ 2,548,655	\$ (23,748)

Duluth 2016

General Fund 10 Year Forecast



10 Year Financial Forecast Population to Employee Ratio

		Projections									
		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Population		29,749	30,291	30,800	31,278	31,725	32,141	32,527	32,884	33,214	33,518
Employees											
Departments:	Range:										
City Managers Office		2	2	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Employee per 1,000 population	.05 to .10	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.07
City Clerk		18.5	18.5	19	19	19	20	20	20	20	21
Employee per 1,000 population	.55 to .65	0.62	0.61	0.62	0.61	0.60	0.62	0.61	0.61	0.60	0.63
Municipal Court		9	9	10	10	10	10	10	10	10	10
Employee per 1,000 population	.29 to .35	0.30	0.30	0.32	0.32	0.32	0.31	0.31	0.30	0.30	0.30
Police-total		81	81	82	84	84	84	86	86	86	88
Employee per 1,000 population	2.55 to 2.95	2.72	2.67	2.66	2.69	2.65	2.61	2.64	2.62	2.59	2.63
Public Works		18	18	18	18	18	18	19	19	19	19
Employee per 1,000 population	.53 to .63	0.61	0.59	0.58	0.58	0.57	0.56	0.58	0.58	0.57	0.57
Cultural Recreation		19.5	19.5	19.5	19.5	19.5	19.5	20	20	20.5	20.5
Employee per 1,000 population	.50 to .70	0.66	0.64	0.63	0.62	0.61	0.61	0.61	0.61	0.62	0.61
Community Development		14	14	14	14	14.5	14.5	15	15	15	15.5
Employee per 1,000 population	.40 to .50	0.47	0.46	0.45	0.45	0.46	0.45	0.46	0.46	0.45	0.46
Total Employees		162	162	165	167	167.5	168.5	172.5	172.5	173	176.5
Employee per 1,000 population		5.45	5.35	5.36	5.34	5.28	5.24	5.30	5.25	5.21	5.27
Population change per year		572	542	509	478	447	416	386	357	330	304
Employee change per year		8.5	0	3	2	0.5	1	4	0	0.5	3.5

Duluth 2016 Special Revenue Funds

Greenspace Fund



Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditure for specific purposes. For Duluth these include the Greenspace, Landscaping/Tree, Sidewalk, Public Art, Federal Drug, State Drug, Rental Vehicle Tax, Police Technology, Mounted Patrol and COPS Fundraiser.

City of Duluth

Greenspace Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Fund	206	Greenspace Program			
Revenue					
	341395 Developer Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00
Expenses					
Department	6220	Park Areas			
	522149 Landscaping	\$0.00	\$0.00	\$0.00	\$59,467.00
Department Total: Park Areas		\$0.00	\$0.00	\$0.00	\$59,467.00
Revenue Totals:		\$0.00	\$0.00	\$0.00	\$0.00
Expense Totals		\$0.00	\$0.00	\$0.00	\$59,467.00
Fund Total: Greenspace Program		\$0.00	\$0.00	\$0.00	(\$59,467.00)



City of Duluth
Landscaping/Tree Fund

Account Number		2013	2014	2015	2016
	Description	Actual	Actual	Amended Budget	Adopted Budget
Fund	207	Landscaping/Tree Fund			
Revenue					
	341395 Developer Assessments	\$0.00	\$0.00	\$0.00	\$0.00
	391210 Transfer From Fund 100	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00
Expenses					
Department	4226	Other Maintenance			
	522149 Landscaping	\$4,475.00	\$1,500.00	\$0.00	\$3,779.00
Department Total: Other Maintenance		\$4,475.00	\$1,500.00	\$0.00	\$3,779.00
Revenue Totals:		\$0.00	\$0.00	\$0.00	\$0.00
Expense Totals		\$4,475.00	\$1,500.00	\$0.00	\$3,779.00
Fund Total: Landscaping/Tree Fund		(\$4,475.00)	(\$1,500.00)	\$0.00	(\$3,779.00)

Duluth 2016 Special Revenue Funds

Sidewalk Fund



City of Duluth Sidewalk Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Fund	208	Sidewalk Fund			
Revenue					
	341395 Developer Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00
Expenses					
Department	4224	Sidewalks & Crosswalks			
	541400 Infrastructure	\$0.00	\$0.00	\$8,000.00	\$8,000.00
Department Total: Sidewalks & Crosswalks		\$0.00	\$0.00	\$8,000.00	\$8,000.00
Revenue Totals:					
		\$0.00	\$0.00	\$0.00	\$0.00
Expense Totals		\$0.00	\$0.00	\$8,000.00	\$8,000.00
Fund Total: Sidewalk Fund		\$0.00	\$0.00	(\$8,000.00)	(\$8,000.00)

Duluth 2016 Special Revenue Funds

Public Art Fund



City of Duluth Public Art Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Fund	209	Public Art			
Revenue					
371005	Donations	\$0.00	\$0.00	\$1,000.00	\$1,000.00
391210	Transfer From Fund 100	\$0.00	\$0.00	\$30,000.00	\$0.00
Revenue Totals		\$0.00	\$0.00	\$31,000.00	\$1,000.00
Expenses					
Department	6170	Spectator Recreation			
521300	Technical Services	\$0.00	\$0.00	\$30,000.00	\$1,000.00
Department Total: Spectator Recreation		\$0.00	\$0.00	\$30,000.00	\$1,000.00
Revenue Totals:		\$0.00	\$0.00	\$31,000.00	\$1,000.00
Expense Totals		\$0.00	\$0.00	\$30,000.00	\$1,000.00
Fund Total: Public Art		\$0.00	\$0.00	\$1,000.00	\$0.00

Duluth 2016 Special Revenue Funds

Federal Drug Fund



City of Duluth

Federal Drug Fund					
Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Fund	210	Police Federal Drug Fund			
Revenue					
	351360 Sale of Confiscated Property	\$0.00	\$0.00	\$20,000.00	\$0.00
Revenue Totals		\$0.00	\$0.00	\$20,000.00	\$0.00
Expenses					
Department	3210	Police Administration			
	531603 Police Equipment	\$13,000.00	\$25,273.00	\$33,000.00	\$727.00
	611000 Transfer to Fund 100	\$2,564.00	\$2,875.00	\$0.00	\$0.00
Department Total: Police Administration		\$15,564.00	\$28,148.00	\$33,000.00	\$727.00
Revenue Totals:					
		\$0.00	\$0.00	\$20,000.00	\$0.00
Expense Totals		\$15,564.00	\$28,148.00	\$33,000.00	\$727.00
Fund Total: Police Federal Drug Fund		(\$15,564.00)	(\$28,148.00)	(\$13,000.00)	(\$727.00)

Duluth 2016

Special Revenue Funds

State Drug Fund



City of Duluth State Drug Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Fund	211	Police State Drug Fund			
Revenue					
	351360 Sale of Confiscated Property	\$10,436.11	\$2,627.00	\$15,000.00	\$15,000.00
Revenue Totals		\$10,436.11	\$2,627.00	\$15,000.00	\$15,000.00
Expenses					
Department	3210	Police Administration			
	531603 Police Equipment	\$43,397.80	\$30,282.50	\$47,638.00	\$26,783.00
Department Total: Police Administration		\$43,397.80	\$30,282.50	\$47,638.00	\$26,783.00
Revenue Totals:		\$10,436.11	\$2,627.00	\$15,000.00	\$15,000.00
Expense Totals		\$43,397.80	\$30,282.50	\$47,638.00	\$26,783.00
Fund Total: Police State Drug Fund		(\$32,961.69)	(\$27,655.50)	(\$32,638.00)	(\$11,783.00)

Duluth 2016 Special Revenue Funds

Rental Vehicle Tax Fund



City of Duluth

Rental Vehicle Tax Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Fund 280	Rental Motor Vehicle Tax Fund				
Revenue					
314400	Excise Tax Rental Motor Veh	\$40,336.11	\$35,968.86	\$34,200.00	\$39,600.00
Revenue Totals		\$40,336.11	\$35,968.86	\$34,200.00	\$39,600.00
Expenses					
Department 7550	Downtown Development				
531103	Signs/Banners	\$51,825.00	\$9,225.00	\$77,700.00	\$90,000.00
Department Total: Downtown Development		\$51,825.00	\$9,225.00	\$77,700.00	\$90,000.00
Revenue Totals:		\$40,336.11	\$35,968.86	\$34,200.00	\$39,600.00
Expense Totals		\$51,825.00	\$9,225.00	\$77,700.00	\$90,000.00
Fund Total: Rental Motor Vehicle Tax Fund		(\$11,488.89)	\$26,743.86	(\$43,500.00)	(\$50,400.00)

Duluth 2016 Special Revenue Funds

Police Technology Fund



City of Duluth Police Technology Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Fund	281	Police Technology Fund			
Revenue					
	391210 Transfer From Fund 100	\$99,280.64	\$0.00	\$0.00	\$0.00
	391276 Transfer from Fund 745	\$0.00	\$94,930.36	\$112,000.00	\$112,000.00
Revenue Totals		\$99,280.64	\$94,930.36	\$112,000.00	\$112,000.00
Expenses					
	611000 Transfer to Fund 100	(\$9,393.77)	\$0.00	\$0.00	\$0.00
Department	9000	Other Financing Uses			
	611000 Transfer to Fund 100	\$100,000.00	\$100,000.00	\$112,000.00	\$112,000.00
Department Total: Other Financing Uses		\$100,000.00	\$100,000.00	\$112,000.00	\$112,000.00
Revenue Totals:					
		\$99,280.64	\$94,930.36	\$112,000.00	\$112,000.00
Expense Totals		\$90,606.23	\$100,000.00	\$112,000.00	\$112,000.00
Fund Total: Police Technology Fund		\$8,674.41	(\$5,069.64)	\$0.00	\$0.00

Duluth 2016 Special Revenue Funds

Mounted Patrol Fund



City of Duluth

Mounted Patrol Fund					
Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Fund	580	Mounted Patrol			
Revenue					
	391273 Transfer from Fund 581 COPS	\$7,000.00	\$0.00	\$0.00	\$0.00
Revenue Totals		\$7,000.00	\$0.00	\$0.00	\$0.00
Expenses					
Department	3230	Mounted Patrol			
	531104 Supplies	\$4,281.73	\$4,421.74	\$0.00	\$0.00
	611040 Transfer to COPS 581	\$0.00	\$0.00	\$0.00	\$645.00
Department Total: Mounted Patrol		\$4,281.73	\$4,421.74	\$0.00	\$645.00
Revenue Totals:					
		\$7,000.00	\$0.00	\$0.00	\$0.00
Expense Totals		\$4,281.73	\$4,421.74	\$0.00	\$645.00
Fund Total: Mounted Patrol		\$2,718.27	(\$4,421.74)	\$0.00	(\$645.00)

Duluth 2016

Special Revenue Funds

COPS Fundraiser Fund



City of Duluth

COPS Fundraiser Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Fund	581	COPS Fundraiser/Donations			
Revenue					
	371005 Donations	\$2,755.04	\$5,435.00	\$5,850.00	\$6,000.00
	391221 Transfer from Oper Drive Smart	\$51,936.26	\$0.00	\$0.00	\$0.00
	391274 Transfer frm Fd 580 Mount Patrol	\$0.00	\$0.00	\$0.00	\$645.00
Revenue Totals		\$54,691.30	\$5,435.00	\$5,850.00	\$6,645.00
Expenses					
Department	3210	Police Administration			
	531104 Supplies	\$0.00	\$0.00	\$3,350.00	\$0.00
	531603 Police Equipment	\$0.00	\$0.00	\$60,000.00	\$0.00
Department Total: Police Administration		\$0.00	\$0.00	\$63,350.00	\$0.00
Department	3225	Youth Investigation & Control			
	531104 Supplies	\$16,648.94	\$3,930.76	\$10,000.00	\$55,726.00
	611000 Transfer to Fund 100	\$0.00	\$0.00	\$35,077.00	\$0.00
	611039 Transfer to Mounted Patrol 580	\$7,000.00	\$0.00	\$0.00	\$0.00
Department Total: Youth Investigation & Control		\$23,648.94	\$3,930.76	\$45,077.00	\$55,726.00
Revenue Totals:		\$54,691.30	\$5,435.00	\$5,850.00	\$6,645.00
Expense Totals		\$23,648.94	\$3,930.76	\$108,427.00	\$55,726.00
Fund Total: COPS Fundraiser/Donations		\$31,042.36	\$1,504.24	(\$102,577.00)	(\$49,081.00)

Duluth 2016 Enterprise Funds

Stormwater Utility Fund



Enterprise Funds are used to report the activity of funds that are supported by fees and contributions for outside users or supporters. Duluth has a single enterprise fund, Stormwater Utility.

City of Duluth

Stormwater Utility Fund

		2013	2014	2015	2016
Account Number	Description	Actual	Actual	Amended Budget	Adopted Budget
Fund	506	Stormwater Utility			
Revenue					
319100	Interest on Delinquent Taxes/Fees	\$2,395.34	\$2,116.75	\$1,630.00	\$2,100.00
319101	Tax/Fee Penalty	\$4,164.48	\$3,563.36	\$3,050.00	\$3,500.00
344260	Stormwater Utility Charges	\$735,546.35	\$783,936.82	\$775,000.00	\$770,000.00
344261	Stormwater Utility Charges - 2011	\$24,579.14	\$113.04	\$600.00	\$0.00
344262	Stormwater Utility Charges - 2012	(\$2,038.34)	(\$374.84)	\$1,100.00	\$0.00
393800	Capital Contributions from Gov. Activities	\$0.00	\$1,763,167.20	\$0.00	\$0.00
Revenue Totals		\$764,646.97	\$2,552,522.33	\$781,380.00	\$775,600.00

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Duluth 2016 Enterprise Funds

Stormwater Utility Fund



Stormwater Utility Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Expenses					
Department	4320	Stormwater Collection & Disposal			
511000	Salaries & Wages	\$122,692.12	\$115,218.17	\$171,172.00	\$192,985.92
511101	Part Time Salaries & Wages	\$629.84	\$135.50	\$3,500.00	\$0.00
511300	Overtime	\$945.49	\$1,169.82	\$3,700.00	\$2,998.76
512100	Group Insurance	\$30,270.80	\$21,619.96	\$46,666.00	\$44,708.00
512200	FICA Tax	\$9,111.33	\$9,027.37	\$13,363.00	\$14,992.87
512400	Retirement Contrib/Pension	\$3,495.26	\$7,938.01	\$12,977.00	\$19,461.51
521200	Professional Services	\$0.00	\$0.00	\$36,000.00	\$37,626.00
521300	Technical Services	\$9,423.47	\$45,137.68	\$24,100.00	\$24,000.00
522202	Vehicle Repairs/Maintenance	\$1,033.63	\$456.70	\$1,750.00	\$2,000.00
522206	Repairs & Maint - Equipment	\$0.00	\$513.60	\$1,000.00	\$0.00
522209	Repairs & Maint - Drainage	\$445,033.68	\$188,860.39	\$1,363,495.00	\$408,767.00
522321	Linen/Uniform Rental Service	\$352.61	\$745.70	\$3,125.00	\$3,000.00
523203	Cell Phones	\$450.00	\$815.20	\$1,920.00	\$2,208.00
523700	Certification/ Educ/Training	\$2,323.00	\$1,863.67	\$5,000.00	\$7,751.00
531100	Office Supplies	\$102.09	\$1,614.49	\$5,464.00	\$1,000.00
531104	Supplies	\$18,299.03	\$22,194.52	\$10,000.00	\$10,000.00
531270	Fuel & Oil	\$0.00	\$1,060.84	\$2,601.00	\$4,000.00
541200	Site Improvements	\$0.00	\$19,835.07	\$0.00	\$0.00
542200	Vehicles	\$67,175.13	\$0.00	\$0.00	\$0.00
542400	Computers	\$0.00	\$2,967.86	\$199.00	\$0.00
552513	Claims - Stormwater	\$0.00	\$1,356.66	\$766.00	\$100.00
Department Total: Stormwater Collection & Disposal		\$711,337.48	\$442,531.21	\$1,706,798.00	\$775,599.06
Revenue Totals:		\$764,646.97	\$2,552,522.33	\$781,380.00	\$775,600.00
Expense Totals		\$711,337.48	\$442,531.21	\$1,706,798.00	\$775,599.06
Fund Total: Stormwater Utility		\$53,309.49	\$2,109,991.12	(\$925,418.00)	\$0.94

Duluth 2016 Internal Service Funds

Worker's Compensation Fund



Internal Service Funds account for the financing of goods or services provided by one department to other departments of the city. Duluth has two funds, Worker's Compensation and Health Reimbursement Account (HRA). The City self-insures for worker's compensation and the Workers Compensation Fund is used to account for this cost in all citywide departments. The HRA fund was created when the City increased the employee health insurance deductible. The savings resulting from the increased deductible is transferred to this fund and used to reimbursement employees for any health related expenditures above the original \$1,000 deductible. It also funds the activities of the Employee Wellness Program.

City of Duluth

Worker's Compensation Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Revenue					
361001	Investment Income	\$5,163.76	\$4,359.34	\$4,800.00	\$4,800.00
389000	Miscellaneous Revenue	\$771.00	\$0.00	\$0.00	\$0.00
391210	Transfer From Fund 100	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00
Revenue Totals		\$255,934.76	\$254,359.34	\$254,800.00	\$254,800.00

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Duluth 2016

Internal Service Funds

Worker's Compensation Fund



Worker's Compensation Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Expenses					
Department	1555	Risk Management			
523102 Insurance Workers Comp		\$30,021.00	\$36,070.00	\$41,000.00	\$45,500.00
523602 Bank/Credit Card Fees		\$694.59	\$0.00	\$150.00	\$0.00
552100 Annual Assessments		\$9,284.87	\$11,215.15	\$10,742.00	\$17,000.00
552200 Claims		\$69,004.13	\$99,023.51	\$9,992.00	\$8,880.00
552500 Claims - City Manager		\$467.40	\$0.00	\$0.00	\$1,000.00
552501 Claims - City Clerk		\$1,061.10	\$0.00	\$0.00	\$1,000.00
552502 Claims - Business Office		\$0.00	\$0.00	\$0.00	\$1,000.00
552503 Claims - Marketing & Public Rel		\$0.00	\$0.00	\$0.00	\$1,000.00
552504 Claims - Planning & Development		\$0.00	\$0.00	\$1,210.00	\$1,500.00
552505 Claims - Parks & Recreation		\$30,830.23	\$15,352.52	\$43,025.00	\$15,000.00
552506 Claims - Public Works		\$21,017.97	\$23,014.50	\$9,851.00	\$20,000.00
552507 Claims - Police Administration		\$0.00	\$0.00	\$2.00	\$1,000.00
552508 Claims - CID		\$0.00	\$0.00	\$0.00	\$1,000.00
552509 Claims - Dispatch		\$0.00	\$0.00	\$3,475.00	\$1,000.00
552510 Claims - Police Support Services		\$0.00	\$710.42	\$0.00	\$1,000.00
552511 Claims - Court		\$0.00	\$2,183.97	\$283.00	\$2,000.00
552512 Claims - Police Uniform		\$77,417.85	\$114,083.24	\$144,469.00	\$100,000.00
Department Total: Risk Management		\$239,799.14	\$301,653.31	\$264,199.00	\$217,880.00
Revenue Totals:					
		\$255,934.76	\$254,359.34	\$254,800.00	\$254,800.00
Expense Totals					
		\$239,799.14	\$301,653.31	\$264,199.00	\$217,880.00
Fund Total: Worker's Compensation					
		\$16,135.62	(\$47,293.97)	(\$9,399.00)	\$36,920.00

Duluth 2016

Internal Service Funds

City of Duluth

Health Reimbursement Fund



Health Reimbursement Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Revenue					
391210	Transfer From Fund 100	\$83,748.00	\$82,748.00	\$70,000.00	\$70,000.00
Revenue Totals		\$83,748.00	\$82,748.00	\$70,000.00	\$70,000.00
Expenses					
Department	I555	Risk Management			
512901	Health & Wellness	\$0.00	\$830.50	\$7,993.00	\$8,000.00
552101	Administrative Fees	\$7,323.00	\$6,374.50	\$5,647.00	\$5,640.00
552500	Claims - City Manager	\$0.00	\$0.00	\$514.00	\$1,500.00
552501	Claims - City Clerk	\$4,000.00	\$1,000.00	\$0.00	\$3,000.00
552502	Claims - Business Office	\$3,000.00	\$5,507.63	\$8,986.00	\$8,000.00
552503	Claims - Marketing & Public Rel	\$140.00	\$312.54	\$3,000.00	\$3,000.00
552504	Claims - Planning & Development	\$1,000.00	\$1,000.00	\$5,500.00	\$5,500.00
552505	Claims - Parks & Recreation	\$2,499.60	\$3,000.00	\$2,000.00	\$7,500.00
552506	Claims - Public Works	\$1,228.31	\$411.37	\$7,500.00	\$7,500.00
552507	Claims - Police Administration	\$0.00	\$0.00	\$1,500.00	\$1,500.00
552508	Claims - CID	\$0.00	\$4,000.00	\$3,000.00	\$3,000.00
552509	Claims - Dispatch	\$1,000.00	\$1,107.67	\$7,226.00	\$3,000.00
552510	Claims - Police Support Services	\$4,848.51	\$4,038.93	\$8,774.00	\$10,000.00
552511	Claims - Court	\$1,000.00	\$1,000.00	\$9,000.00	\$3,500.00
552512	Claims - Police Uniform	\$9,484.35	\$6,575.31	\$15,000.00	\$15,000.00
Department Total: Risk Management		\$35,523.77	\$35,158.45	\$85,640.00	\$85,640.00
Revenue Totals:					
		\$83,748.00	\$82,748.00	\$70,000.00	\$70,000.00
Expense Totals					
		\$35,523.77	\$35,158.45	\$85,640.00	\$85,640.00
Fund Total: Health Reimbursement Account		\$48,224.23	\$47,589.55	(\$15,640.00)	(\$15,640.00)

Duluth 2016

Trust & Agency Funds

Municipal Court Fund



Trust & Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for other agencies/governments other than the reporting government. The Municipal Court agency fund captures all fines and fees collected by the City's Municipal Court that will ultimately be paid to other appropriate taxing agencies. The residual fine amount is then transferred to the City's General Fund.

City of Duluth Municipal Court Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Revenue					
351170	Court Fines	\$0.00	\$2,547,149.53	\$2,984,000.00	\$3,028,234.00
351200	Bonds & Forfeitures	\$0.00	\$214,219.12	\$351,644.00	\$317,286.00
Revenue Totals		\$0.00	\$2,761,368.65	\$3,335,644.00	\$3,345,520.00
Expenses					
Department	2000	Municipal Court			
523801	Software Licenses	\$0.00	\$12,164.98	\$14,296.00	\$27,960.00
572001	Peace Officers A & B	\$0.00	\$76,066.56	\$99,036.00	\$96,360.00
572002	Peace Officer Training	\$0.00	\$127,568.75	\$169,150.00	\$164,520.00
572003	Local Victim Assistance	\$0.00	\$63,595.64	\$85,961.00	\$84,120.00
572004	Georgia Crime Victims	\$0.00	\$1,279.25	\$1,222.00	\$3,000.00
572005	Brain & Spinal Injury	\$0.00	\$4,110.89	\$4,388.00	\$6,000.00
572006	Crime Lab Fee	\$0.00	\$1,426.11	\$1,450.00	\$3,000.00
572007	Jail Construction	\$0.00	\$128,041.24	\$172,525.00	\$168,900.00
572008	County Drug Abuse	\$0.00	\$22,036.81	\$20,413.00	\$28,000.00
572009	IDF	\$0.00	\$136,702.46	\$182,778.00	\$176,220.00
572010	Drivers Education Fund	\$0.00	\$26,208.86	\$25,916.00	\$25,440.00
573001	Cash Bond Refund	\$0.00	\$121,243.37	\$139,697.00	\$150,000.00
611000	Transfer to Fund 100	\$0.00	\$1,945,993.37	\$2,307,230.00	\$2,300,000.00
611013	Transfer to 281 Police Tech Fund	\$0.00	\$94,930.36	\$111,582.00	\$112,000.00
Department Total: Municipal Court		\$0.00	\$2,761,368.65	\$3,335,644.00	\$3,345,520.00
Revenue Totals:		\$0.00	\$2,761,368.65	\$3,335,644.00	\$3,345,520.00
Expense Totals		\$0.00	\$2,761,368.65	\$3,335,644.00	\$3,345,520.00
Fund Total: Municipal Court Fund		\$0.00	\$0.00	\$0.00	\$0.00

Duluth 2016 Component Unit Funds

Downtown Development Authority



Component Units are legally separate entities for which the governing board or management of the municipality are financially accountable. The City has two component units, the Downtown Development Authority (DDA) and the Urban Redevelopment Agency (URA). Their mission is to create, revitalize, preserve and maintain the areas surrounding the City's downtown.

City of Duluth

Downtown Development Authority

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Revenue					
347300	Red Clay/ Eddie Owen Presents	\$295.00	\$0.00	\$0.00	\$0.00
361000	Interest Income - Checking	\$789.82	\$462.32	\$540.00	\$360.00
371005	Donations	\$25,000.00	\$10,000.00	\$25,000.00	\$100,000.00
389000	Miscellaneous Revenue	\$94,407.72	\$101,351.94	\$0.00	\$0.00
391210	Transfer From Fund 100	\$667,536.22	\$667,140.84	\$837,879.00	\$1,356,086.00
Revenue Totals		\$788,028.76	\$778,955.10	\$863,419.00	\$1,456,446.00
Expenses					
Department	6191	Red Clay Renovations			
541200	Site Improvements	\$137,827.18	\$25,794.45	\$116,078.00	\$0.00
Department Total: Red Clay Renovations		\$137,827.18	\$25,794.45	\$116,078.00	\$0.00
Department	7550	Downtown Development			
521200	Professional Services	\$3,000.00	\$6,512.00	\$0.00	\$0.00
523301	Advertising/Promotions	\$0.00	\$0.00	\$60,000.00	\$60,000.00
523700	Certification/ Educ/Training	\$1,290.00	\$0.00	\$1,500.00	\$0.00
523850	Contract Labor	\$65,625.00	\$75,000.00	\$104,000.00	\$105,000.00
582100	Bond Interest	\$482,293.25	\$414,452.46	\$193,879.00	\$426,086.00
Department Total: Downtown Development		\$552,208.25	\$495,964.46	\$359,379.00	\$591,086.00
Department	7553	Downtown Facade Imp			
541200	Site Improvements	\$3,686.31	\$4,546.98	\$35,000.00	\$20,000.00
Department Total: Downtown Facade Imp		\$3,686.31	\$4,546.98	\$35,000.00	\$20,000.00
Revenue Totals:		\$788,028.76	\$778,955.10	\$863,419.00	\$1,456,446.00
Expense Totals		\$693,721.74	\$526,305.89	\$510,457.00	\$611,086.00
Fund Total: Downtown Development Authority		\$94,307.02	\$252,649.21	\$352,962.00	\$845,360.00



Component Unit Funds

City of Duluth

Urban Redevelopment Agency

Account Number	Description	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
Revenue					
391210	Transfer From Fund 100	\$708,583.01	\$710,327.94	\$1,007,203.00	\$1,022,812.00
391230	Transfer from SPLOST 2005	\$315,267.50	\$312,857.50	\$15,000.00	\$0.00
Revenue Totals		\$1,023,850.51	\$1,023,185.44	\$1,022,203.00	\$1,022,812.00
Expenses					
582300	Interest Expense	\$338,033.89	\$266,275.63	\$210,782.00	\$192,812.00
Department 8000	Debt Service				
584000	Issuance Costs	\$129,829.21	\$0.00	\$0.00	\$0.00
Department Total: Debt Service		\$129,829.21	\$0.00	\$0.00	\$0.00
Revenue Totals:		\$1,023,850.51	\$1,023,185.44	\$1,022,203.00	\$1,022,812.00
Expense Totals		\$467,863.10	\$266,275.63	\$210,782.00	\$192,812.00
Fund Total: Urban Redevelopment		\$555,987.41	\$756,909.81	\$811,421.00	\$830,000.00

Duluth 2016 Capital Improvements



Capital Improvements

Overview

The Capital Improvement Program (CIP) assists in the planning, acquisition, and financing of capital projects. Capital project funds are designated to account for all activity, revenues and expenditures, on each capital project. Among the benefits of the City's CIP is that it:

- Allows the City to clearly assess its needs,
- Ensures projects that are proposed are the ones that will best serve the community,
- Promotes financial stability through long term planning of resources and needs,
- Provides a tool to help the taxpayer better understand the needs of the City and the manner in which they will be addressed, and
- Educates and promotes collaboration among the Mayor and Council and City management to ensure that the City's vision is upheld.

Definition

The classification of a project as a capital improvement is based on the project's cost and frequency of funding. A capital improvement is relatively costly and funded infrequently. Capital improvement projects will typically meet at least one of the following criteria:

1. The cost to purchase is high (generally \$5,000 or more),
2. The purchase does not recur annually,
3. The useful life is long (generally 3 years or more),
4. The purchased item will become part of the City's fixed assets inventory.

Capital improvement projects include the acquisition, construction, and improvement of major items. Major equipment (expensive and long useful life), new property (buildings, land, and parks), public improvement projects (road and park improvements, sidewalk/bikeway/path projects, etc.), facility improvements, and vehicle replacements are some examples of projects considered capital improvement.

Ranking Criteria and Process

The capital improvement projects are separated into two sections, non-competing and ranked competing projects. Non-competing projects are funded 100% by outside funds, such as grant money. If these funds do not materialize, the projects will drop out of the budget.

The competing projects are ranked numerous times by the City Manager, the City Clerk, and the Chief of Police. The Mayor and Council consider these employees' rankings and then conduct their own rankings in budget work sessions. The list of projects is always much larger at the beginning of the budget cycle and is pared down to meet the absolute minimum realistic needs and available revenue. Funds available for the

Duluth 2016 Capital Improvements



capital projects are determined by the operations budget and revenue projections. Revenues in excess of the operations budget, along with funding sources dedicated to the capital projects, are available for the capital projects. Items that fall below the available funding line are dropped and often reappear to compete in the following year's iterations.

The following criteria are used by the Mayor and Council and City department heads to rank competing capital projects.

- Most directly benefit the community,
- Support all departments,
- Yield the highest return-on-investment,
- Maintain the department heads' rankings,
- Are the least costly, when project rankings are tied.

Budget

The capital improvement budget is the City's annual appropriation for capital spending and is legally adopted by the Mayor and Council. The budget authorizes specific projects and appropriates specific funding for those projects. The capital improvement budget provides legal authority to proceed with specific projects.

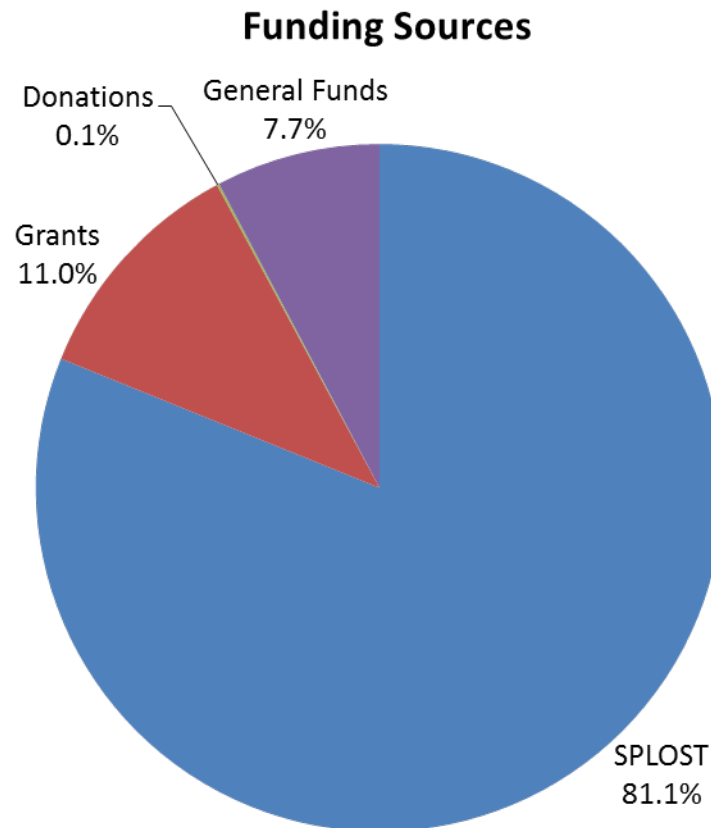
The City operates under a project-length budget for each capital project fund in use by the City. The budgets for capital projects do not lapse at the end of the fiscal year, but remain in effect until project completion or re-appropriation by the Mayor and Council.

Over the past several years, funding for capital projects has been largely done with the Special Local Option Sales Tax (SPLOST). Grants provide another source of funding for the Transportation capital projects. Generally, funds from the General Fund operating budget are used sparingly for capital projects.



Duluth 2016 Capital Improvements

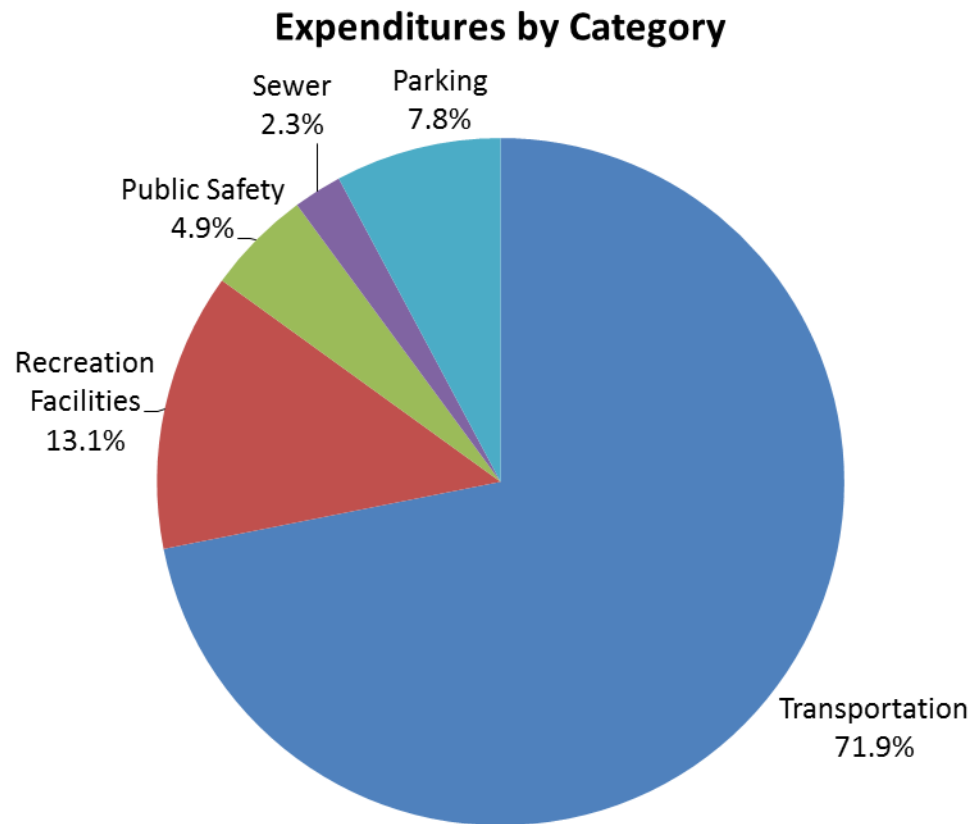
Funding Sources



The City continues its commitment to furnish and maintain its capital assets, such as roadways, parks, public safety and other public infrastructures. In the FY 2016 budget, Transportation capital projects account over \$24 million of the total \$33 million CIP budget.

Duluth 2016 Capital Improvements

Expenditures by Category



The following section includes a summary of the City's capital projects and a detailed table for each capital project. The table for each capital project provides a description of the project, the project's total budget by funding sources and project cost types, and the project's impact on the operating budget. The project's budget identifies its life-to-date costs and its projected costs over the next 5 years. As indicated on the Summary of Projects, some projects are made up of multiple "sub-projects" or phases. Completed "sub-projects" or phases are combined together and are shown as one total. A detailed table is provided for each "sub-project" or phase and for the project in total.

Duluth 2016 Capital Improvements

Summary



City of Duluth Capital Improvement Projects 5-Year Plan Summary of Projects

Transportation	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Transportation and Infrastructure Improv. (ST-32)							
Completed	\$1,701,353	\$0	\$0	\$0	\$0	\$0	\$1,701,353
Recurring	\$1,447,419	\$700,000	\$700,000	\$217,227	\$0	\$0	\$3,064,646
LMIG 2015	\$0	\$588,403	\$0	\$0	\$0	\$0	\$588,403
TOTAL	3,148,772	1,288,403	700,000	217,227	-	-	5,354,402
Western Gwinnett Bikeway (CD-20)	1,181,443	108,183	-	-	-	-	1,289,626
SR 120 Realignment (CD-46)	661,151	2,629,424	-	-	-	-	3,290,575
Hospital Connector Rd/George Rogers Ave (CD-47)	955,562	731,286	1,000,000	-	-	-	2,686,848
Davenport Road improvements (CD-55)	1,661,124	45,558	45,558	545,558	1,465,190	919,633	4,682,620
Buford Highway Medians (CD-60)	172,410	165,860	300,000	-	-	-	638,270
The Block (CD-64)							
Completed	\$230,634	\$0	\$0	\$0	\$0	\$0	\$230,634
The Plaza, Alley & Parking	\$356,571	\$250,067	\$0	\$0	\$0	\$0	\$606,638
TOTAL	\$587,205	\$250,067	\$0	\$0	\$0	\$0	\$837,272
Pleasant Hill/Buford Highway Intersection (CD-65)	-	50,000	100,000	650,000	200,000	-	1,000,000
Abbotts Bridge Road Improvements (CD-66)							
Phase I	\$7,781	\$62,500	\$321,166	\$266,447	\$0	\$0	\$657,895
Phase II	\$0	\$0	\$0	\$0	\$943,350	\$943,350	\$1,886,700
TOTAL	\$7,781	\$62,500	\$321,166	\$266,447	\$943,350	\$943,350	\$2,544,595
Western Gwinnett Bikeway Phase III (CD-67)	-	-	70,139	70,139	-	-	140,277
Downtown Detention Facility (CD-68)	1,459,404	52,407	-	-	-	-	1,511,810
Gateway Grant - Buford Highway (CD-69)	5,762	55,728	-	-	-	-	61,490
	\$ 9,840,613	\$ 5,439,415	\$ 2,536,862	\$ 1,749,371	\$ 2,608,540	\$ 1,862,983	\$ 24,037,784

Continued on next page

Duluth 2016 Capital Improvements

Summary




City of Duluth Capital Improvement Projects 5-Year Plan Summary of Projects

Recreation Facilities	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Scott Hudgens Park (PK-27)							
Park Circulation & Parking Improvements	\$27,513	\$272,538	\$249,950	\$0	\$0	\$0	\$550,000
2nd Restroom Facility	\$0	\$0	\$0	\$150,000	\$150,000	\$0	\$300,000
TOTAL	\$27,513	\$272,538	\$249,950	\$150,000	\$150,000	\$0	\$850,000
Taylor Park Improvements (PK-29)							
Completed	\$18,450	\$0	\$0	\$0	\$0	\$0	\$18,450
Fountain Improvements/Pump House	\$149,548	\$32,002	\$0	\$0	\$0	\$0	\$181,550
TOTAL	\$167,998	\$32,002	\$0	\$0	\$0	\$0	\$200,000
Rogers Bridge Park (PK-33)							
Completed	\$976,857	\$0	\$0	\$0	\$0	\$0	\$976,857
Restroom Facility	\$0	\$0	\$0	\$190,000	\$190,000	\$0	\$380,000
Security Cameras	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
Rogers Bridge Rehabilitation	\$62,000	\$0	\$0	\$0	\$0	\$0	\$62,000
TOTAL	\$1,038,857	\$0	\$0	\$200,000	\$190,000	\$0	\$1,428,857
Park Improvements (PK-36)	1,900,006	-	-	-	-	-	1,900,006
	\$3,134,374	\$304,540	\$249,950	\$350,000	\$340,000	\$0	\$4,378,864
Public Safety	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST Vehicles (PD-20)	1,383,610	141,935	128,885	-	-	-	1,654,429
Sewer	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Water/Sewer Improvements on Buford Hwy (CD-62)	12,020	-	376,792	376,792	-	-	765,603
Parking Facilities	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Downtown Parking (CA-24)							
Completed	\$954,929	\$0	\$0	\$0	\$0	\$0	\$954,929
Main St. Parking/Sidewalks Phase I	\$464,497	\$10,898	\$0	\$0	\$0	\$0	\$475,395
Main St. Parking/Sidewalks Phase II	\$64,926	\$984,237	\$109,745	\$0	\$0	\$0	\$1,158,908
Downtown Parking - Signage	\$0	\$10,837	\$10,837	\$0	\$0	\$0	\$21,674
TOTAL	\$1,484,352	\$1,005,972	\$120,582	\$0	\$0	\$0	\$2,610,905
Grand Total	\$ 15,854,968	\$ 6,891,861	\$ 3,413,070	\$ 2,476,162	\$ 2,948,540	\$ 1,862,983	\$ 33,447,585

Duluth 2016 Capital Improvements

ST-32

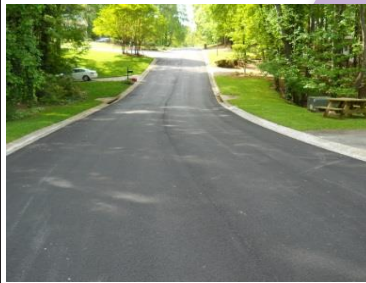


Project Name (Number): ST-32 Transportation and Infrastructure Improvements (320025) - TOTAL								
Project Category: Transportation						Project Length: Recurring		
Project Description:						Operating Budget Impact:		
This capital project is established to preserve, rejuvenate and reconstruct roads throughout the City based on the street evaluation report. The City of Duluth's goal is to increase the average Pavement Condition Index (PCI) for all streets in the City from a score of 46 (2012 average rating) to 70.						No additional operating costs are associated with this project. With the focus on street preservation, potential savings could occur due to longer lives of the City's streets.		
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2005		\$450,701	\$0	\$0	\$0	\$0	\$0	\$450,701
SPLOST 2009		\$1,952,011	\$0	\$0	\$0	\$0	\$0	\$1,952,011
SPLOST 2014		\$411,322	\$1,123,718	\$700,000	\$217,227	\$0	\$0	\$2,452,267
Grants (LMIG)		\$334,738	\$164,685	\$0	\$0	\$0	\$0	\$499,422
Total		\$3,148,772	\$1,288,403	\$700,000	\$217,227	\$0	\$0	\$5,354,402
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Completed Projects		\$1,701,353	\$0	\$0	\$0	\$0	\$0	\$1,701,353
Recurring		\$1,447,419	\$700,000	\$700,000	\$217,227	\$0	\$0	\$3,064,646
LMIG 2015-Howell Ferry Road		\$0	\$588,403	\$0	\$0	\$0	\$0	\$588,403
Total		\$3,148,772	\$1,288,403	\$700,000	\$217,227	\$0	\$0	\$5,354,402
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel								\$0
Other Operating Costs								\$0
Total			\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

ST-32



Project Name (Number): ST-32 Transportation and Infrastructure Improvements (320025) - COMPLETED								
Project Category: Transportation					Project Length: Completed			
Project Description:					Operating Budget Impact:			
Completed projects include the installation of a traffic signal at the intersection of Peachtree Industrial Blvd. and Chattahoochee Drive, the full depth reclamation of Brookshire Way (LMIG 2013), and the milling/patching/resurfacing of various streets using LMIG 2014 funding.					No additional operating costs are associated with this project. With the focus on street preservation, potential savings could occur due to longer lives of the City's streets.			
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2005								\$0
SPLOST 2009		\$1,034,436						\$1,034,436
SPLOST 2014		\$332,179						\$332,179
Grants (LMIG)		\$334,738						\$334,738
Total		\$1,701,353	\$0	\$0	\$0	\$0	\$0	\$1,701,353
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Traffic Signal		\$50,000						\$50,000
LMIG 2013 (Brookshire Way)		\$343,328						\$343,328
LMIG 2015		\$1,308,025						\$1,308,025
Total		\$1,701,353	\$0	\$0	\$0	\$0	\$0	\$1,701,353
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel								\$0
Other Operating Costs								\$0
Total			\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

ST-32




Project Name (Number): ST-32 Transportation and Infrastructure Improvements (320025) - RECURRING							
Project Category: Transportation				Project Length: Recurring			
Project Description:				Operating Budget Impact:			
<p>This capital project is established to preserve, rejuvenate and reconstruct roads throughout the City based on the street evaluation report. The City of Duluth's goal is to increase the average Pavement Condition Index (PCI) for all streets in the City from a score of 46 (2012 average rating) to 70.</p>				<p>No additional operating costs are associated with this project. With the focus on street preservation, potential savings could occur due to longer lives of the City's streets.</p>			
Funding Sources:							
	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2005	\$450,701						\$450,701
SPLOST 2009	\$917,575						\$917,575
SPLOST 2014	\$79,143	\$700,000	\$700,000	\$217,227			\$1,696,370
Grants (LMIG)							\$0
Total	\$1,447,419	\$700,000	\$700,000	\$217,227	\$0	\$0	\$3,064,646
Project Costs:							
	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services							\$0
Infrastructure	\$1,447,419	\$700,000	\$700,000	\$217,227			\$3,064,646
Machinery/Equipment							\$0
Contingency							\$0
Total	\$1,447,419	\$700,000	\$700,000	\$217,227	\$0	\$0	\$3,064,646
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs							\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0



Duluth 2016 Capital Improvements

ST-32




Project Name (Number): ST-32 Transportation and Infrastructure Improvements (320025) - LMIG 2015								
Project Category: Transportation				Project Length: 2016				
Project Description:				Operating Budget Impact:				
This sub-project is for the full depth reclamation of Howell Ferry Road, between North Berkeley Lake Road and Peachtree Industrial Boulevard.				No additional operating costs are associated with this project. With the focus on street preservation, potential savings could occur due to longer lives of the City's streets.				
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2005								\$0
SPLOST 2009								\$0
SPLOST 2014			\$423,718					\$423,718
Grants (LMIG)			\$164,685					\$164,685
Total		\$0	\$588,403	\$0	\$0	\$0	\$0	\$588,403
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services								\$0
Infrastructure			\$537,628					\$537,628
Machinery/Equipment								\$0
Contingency			\$50,775					\$50,775
Total		\$0	\$588,403	\$0	\$0	\$0	\$0	\$588,403
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel								\$0
Other Operating Costs								\$0
Total			\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

CD-20




Project Name (Number): CD-20 Western Gwinnett Bikeway (390001.0520)								
Project Category: Transportation						Project Length: 2000 - 2016		
Project Description:						Operating Budget Impact:		
This capital project will complete Phase I & II of the development of the Western Gwinnett Bikeway within the City limits of Duluth. Phase I & II covers North Berkeley Lake Road to Rogers Bridge Road. Phase III, Rogers Bridge Road to the northern City limit along Peachtree Industrial Boulevard, is in new project CD-67.						Maintenance costs will be approximately \$2,000 annually, to be budgeted by the Department of Public Works.		
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2005		\$525,582						\$525,582
SPLOST 2009		\$366,235	\$108,183					\$474,418
General Fund		\$289,626						\$289,626
Total		\$1,181,443	\$108,183	\$0	\$0	\$0	\$0	\$1,289,626
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services		\$250,000						\$250,000
Infrastructure		\$931,443	\$108,183					\$1,039,626
Machinery/Equipment								\$0
Contingency								\$0
Total		\$1,181,443	\$108,183	\$0	\$0	\$0	\$0	\$1,289,626
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel			\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Other Operating Costs			\$500	\$500	\$500	\$500	\$1,000	\$3,000
Total			\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	\$8,000

Duluth 2016 Capital Improvements

CD-46



Project Name (Number): CD-46 SR 120 Realignment, Sidewalks, and Gateway Improvements (320013)								
Project Category: Transportation						Project Length: 2003 - 2016		
Project Description:						Operating Budget Impact:		
This capital project includes a new intersection at Main Street and Abbotts Bridge Road, a new signal with decorative mast arms at Main Street and West Lawrenceville Street, upgraded signal at Buford Highway, curb and gutter, drainage improvements, sidewalks and landscaping.						Normal City maintenance of street, sidewalks, and curb & gutter will be required.		
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2001		\$68,249						\$68,249
SPLOST SR120		\$497,369	\$1,305,611					\$1,802,980
SPLOST 2014			\$1,323,813					\$1,323,813
Grants (Federal LCI)		\$95,533						\$95,533
Total		\$661,151	\$2,629,424	\$0	\$0	\$0	\$0	\$3,290,575
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services		\$364,156	\$102,470					\$466,626
Infrastructure		\$296,994	\$2,526,954					\$2,823,948
Machinery/Equipment								\$0
Contingency								\$0
Total		\$661,151	\$2,629,424	\$0	\$0	\$0	\$0	\$3,290,575
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel								\$0
Other Operating Costs								\$0
Total			\$0	\$0	\$0	\$0	\$0	\$0
* A FY2016 budget request adding \$1,127.94 of interest earned over the past year on SPLOST SR120 funds.								

Duluth 2016 Capital Improvements

CD-47

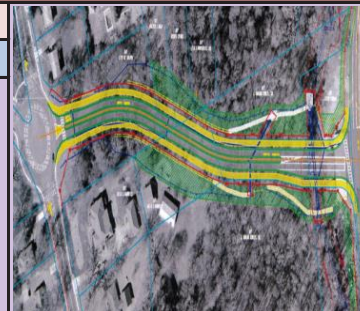


Project Name (Number): CD-47 Hospital Connector/George Rogers Avenue (390003.0550)

Project Category: Transportation

Project Description:

George Rogers Avenue is a new east-west roadway that will connect the roundabout at the intersection of McClure Bridge, Irvindale Road and West Lawrenceville Street and Abbotts Bridge/SR120 adjacent to the proposed new entrance to Duluth High School. The new roadway will improve traffic operation by developing a grid system near the City Center and will improve traffic congestion, pedestrian access to downtown and enhanced connectivity. The proposed 1/2 mile roadway will have multi-use paths on both sides and a raised median, which will be sodded until future landscaping is installed.



Project Length: 2003 - 2017

Operating Budget Impact:

This new City street will be added to the list of streets that the Department of Public Works maintains.

Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2001	\$179,167						\$179,167
SPLOST 2005	\$153,621	\$82,362					\$235,983
SPLOST 2009	\$79,260	\$47,829	\$309,492				\$436,582
Grants (Federal LCI)	\$484,208	\$579,620	\$690,508				\$1,754,335
General Fund	\$59,306	\$21,476					\$80,781
Total	\$955,562	\$731,286	\$1,000,000	\$0	\$0	\$0	\$2,686,848

Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land	\$395,101	\$324,818					\$719,919
Professional Services	\$560,461	\$69,602					\$630,063
Infrastructure		\$336,866	\$1,000,000				\$1,336,866
Machinery/Equipment							\$0
Contingency							\$0
Total	\$955,562	\$731,286	\$1,000,000	\$0	\$0	\$0	\$2,686,848


Operating Budget Impact:	FY16	FY17	FY18	FY19	FY20	Total
Personnel			\$1,000	\$1,000	\$1,000	\$3,000
Other Operating Costs			\$100	\$100	\$100	\$300
Total	\$0	\$0	\$1,100	\$1,100	\$1,100	\$3,300

* A FY2016 budget request reducing the ROW LCI grant (federal portion) from \$1,412,000 to 599,200.

Duluth 2016 Capital Improvements

CD-55




Project Name (Number): CD-55 Davenport Road Extension (390003.0557)							
Project Category: Transportation			Project Length: 2004 - 2020				
Project Description:			Operating Budget Impact:				
<p>This project will create a new intersection and corresponding road at the Buford Highway and the existing Davenport Road, adjacent to the Duluth Police Safety Center. The new Davenport Road extension will link to Main Street and create a downtown transportation grid complete with turning lanes, sidewalks, signage, lighting, and curb and gutter. The new roadway will seamlessly incorporate a planned 13 acre downtown neighborhood anticipated to begin in 2016-2017. City staff is actively working with Georgia Department of Transportation (GDOT) and Norfolk Southern Railroad to coordinate the exact design and location of the roadway.</p>					Normal City maintenance of street, sidewalks, and curb & gutter will be required.		
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2001	\$82,563						\$82,563
SPLOST 2005	\$71,677						\$71,677
SPLOST 2009	\$1,100,200						\$1,100,200
SPLOST 2014	\$13,504	\$45,558	\$45,558	\$545,558	\$1,430,190	\$919,633	\$3,000,000
Grants (Federal LCI)	\$42,258						\$42,258
Norfolk Southern Donation					\$35,000		\$35,000
General Fund	\$350,922						\$350,922
Total	\$1,661,124	\$45,558	\$45,558	\$545,558	\$1,465,190	\$919,633	\$4,682,620
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land	\$1,451,122			\$500,000	\$500,000		\$2,451,122
Professional Services	\$210,002	\$45,558	\$45,558	\$45,558	\$45,558		\$392,233
Infrastructure					\$919,633	\$919,633	\$1,839,265
Machinery/Equipment							\$0
Contingency							\$0
Total	\$1,661,124	\$45,558	\$45,558	\$545,558	\$1,465,190	\$919,633	\$4,682,620
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs							\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

CD-60




Project Name (Number): CD-60 Buford Highway Medians & Landscape (340002)								
Project Category: Transportation						Project Length: 2009 - 2017		
Project Description:						Operating Budget Impact:		
<p>This project will construct a new raised landscape median and landscaping on Buford Highway. Sections of the median will include stamped decorative concrete. The landscaping will utilize small trees and shrubs and include seasonal plantings. The median will provide a more aesthetically pleasing view for motorists and local shops. The project will enhance the pedestrian facilities along the edge of Buford Highway by upgrading pedestrian ramps to comply with ADA standards. All crosswalks and driveways will be reconstructed. Finally, a grass buffer between the curb and the sidewalk will be included to provide a boulevard environment and safer separation between traffic and pedestrians.</p>						<p>Landscaping installed within the Buford Highway medians will require ongoing maintenance costs.</p>		
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2005		\$128,270						\$128,270
SPLOST 2009		\$44,140	\$15,860					\$60,000
Grants (Federal TE)			\$150,000	\$300,000				\$450,000
Total		\$172,410	\$165,860	\$300,000	\$0	\$0	\$0	\$638,270
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services								\$0
Infrastructure		\$172,410	\$165,860	\$300,000				\$638,270
Machinery/Equipment								\$0
Contingency								\$0
Total		\$172,410	\$165,860	\$300,000	\$0	\$0	\$0	\$638,270
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel								\$0
Other Operating Costs					\$2,500	\$2,500	\$2,500	\$7,500
Total			\$0	\$0	\$2,500	\$2,500	\$2,500	\$7,500

Duluth 2016 Capital Improvements

CD-64

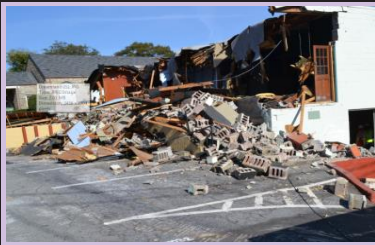


Project Name (Number): CD-64 The Block (320030) - TOTAL							
Project Category: Transportation/Parking/Sewer				Project Length: 2012 - 2016			
Project Description:				Operating Budget Impact:			
<p>The Block is a commercial mixed use redevelopment project established by the City Council. The redevelopment of The Block will generate new life in Duluth and create one of the region's great downtown areas. This project includes the demolition of buildings, the creation of a plaza and alley, and improved parking on The Block.</p>				 <p>Additional operating costs can be expected for the upkeep of the hardscape and landscape.</p>			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009 Sewer	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000
SPLOST SR120	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
SPLOST 2014 Infrastructure	\$310,301	\$17,732	\$0	\$0	\$0	\$0	\$328,033
SPLOST 2014 Parking	\$0	\$48,139	\$0	\$0	\$0	\$0	\$48,139
General Fund	\$246,904	\$34,196	\$0	\$0	\$0	\$0	\$281,100
Total	\$587,205	\$250,067	\$0	\$0	\$0	\$0	\$837,272
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Completed Phases	\$230,634	\$0	\$0	\$0	\$0	\$0	\$230,634
Plaza, Alley & Parking	\$356,571	\$250,067	\$0	\$0	\$0	\$0	\$606,638
Total	\$587,205	\$250,067	\$0	\$0	\$0	\$0	\$837,272
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel			\$500	\$500	\$500	\$500	\$2,000
Other Operating Costs			\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
Total		\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000

Duluth 2016 Capital Improvements

CD-64




Project Name (Number): CD-64 The Block (320030) - COMPLETED								
Project Category: Transportation/Parking/Sewer					Project Length: 2012 - 2015			
Project Description:					Operating Budget Impact:			
The completed portions of this capital project are the disposition and/or repair of certain city-owned buildings, paving of a parking lot, construction of a walkway, and partial demolition of a warehouse building.					A minimal increase in maintenance costs can be expected.			
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009 Sewer								\$0
SPLOST SR120		\$30,000						\$30,000
SPLOST 2014 Infrastructure		\$91,994						
SPLOST 2014 Parking								
General Fund		\$108,640						\$108,640
Total		\$230,634	\$0	\$0	\$0	\$0	\$0	\$138,640
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services		\$5,182						\$5,182
Infrastructure		\$225,452						\$225,452
Machinery/Equipment								\$0
Contingency								\$0
Total		\$230,634	\$0	\$0	\$0	\$0	\$0	\$230,634
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel								\$0
Other Operating Costs								\$0
Total			\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016

Capital Improvements

CD-64




Project Name (Number): CD-64 The Block (320030) - The PLAZA, ALLEY & PARKING							
Project Category: Transportation/Parking/Sewer				Project Length: 2015 - 2016			
Project Description:				Operating Budget Impact:			
<p>The Block Plaza is the focal point of the commercial mixed use redevelopment project established by the City Council. The Plaza will create a gathering space that will link old and new buildings with an evolving community. Included in the design will be an alley that will lead to the Plaza from Main Street and connect to West Lawrenceville Street. Only design and engineering costs are included. Construction cost have not yet been determined.</p>				 <p>Additional operating costs can be expected for the upkeep of the hardscape and landscape.</p>			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009 Sewer		\$150,000					\$150,000
SPLOST SR120							\$0
SPLOST 2014 Infrastructure	\$218,307	\$17,732					\$236,039
SPLOST 2014 Parking		\$48,139					\$48,139
General Fund	\$138,264	\$34,196					\$172,460
Total	\$356,571	\$250,067	\$0	\$0	\$0	\$0	\$606,638
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services	\$298,265	\$11,639					\$309,904
Infrastructure	\$58,306	\$238,428					\$296,734
Machinery/Equipment							\$0
Contingency							\$0
Total	\$356,571	\$250,067	\$0	\$0	\$0	\$0	\$606,638
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel			\$500	\$500	\$500	\$500	\$2,000
Other Operating Costs			\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
Total		\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000

Duluth 2016 Capital Improvements

CD-65




Project Name (Number): CD-65 Pleasant Hill & Buford Highway Interchange (320034)							
Project Category: Transportation				Project Length: 2014 - 2019			
Project Description:				Operating Budget Impact:			
<p>This project will create a landscaped gateway at the interchange of Pleasant Hill Road and Buford Highway (SR 13). Project amenities will include landscaping, signage, lighting and minor traffic safety improvements. The overall improvements will create a visually pleasing experience that will announce to motorists they have arrived in Duluth. The project scope will be coordinated with the State Transportation Improvement Program (TIP) and developed in accordance with the Georgia Department of Transportation (GDOT) Plan Development Process (PDP).</p>				 <p>Maintenance of landscaping installed within the interchange will require ongoing utility and landscaped maintenance costs.</p>			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2014		\$50,000	\$100,000	\$50,000			\$200,000
Grants (State Billboard - GDOT)				\$600,000	\$200,000		\$800,000
Total	\$0	\$50,000	\$100,000	\$650,000	\$200,000	\$0	\$1,000,000
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services		\$50,000	\$100,000	\$50,000			\$200,000
Infrastructure				\$600,000	\$200,000		\$800,000
Machinery/Equipment							\$0
Contingency							\$0
Total	\$0	\$50,000	\$100,000	\$650,000	\$200,000	\$0	\$1,000,000
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs						\$15,000	\$15,000
Total		\$0	\$0	\$0	\$0	\$15,000	\$15,000
* A FY2016 budget request reducing the State Billboard Grant from \$1,000,000 to \$800,000 (federal portion only).							

Duluth 2016 Capital Improvements

CD-66

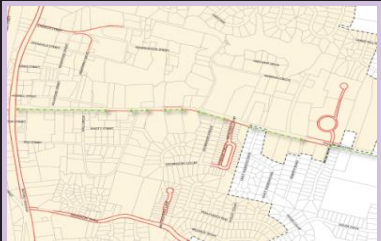


Project Name (Number): CD-66 Abbotts Bridge Road Improvements (320032) - TOTAL								
Project Category: Transportation					Project Length: 2015 - 2020			
Project Description:					Operating Budget Impact:			
This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. The project is broken up into two phases. Phase I is from US23/Buford Highway continuing southeasterly and Phase II is from Hill Street to Albion Farm Road. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. The City entered into an intergovernmental agreement with Gwinnett County in September 2014.					Normal City maintenance of street, sidewalks, and curb & gutter will be required.			
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2014		\$7,781	\$62,500	\$54,719	\$0	\$0	\$0	\$125,000
City/County SPLOST 2014		\$0	\$0	\$266,447	\$266,447	\$943,350	\$943,350	\$2,419,595
Total		\$7,781	\$62,500	\$321,166	\$266,447	\$943,350	\$943,350	\$2,544,595
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Phase I		\$7,781	\$62,500	\$321,166	\$266,447	\$0	\$0	\$657,895
Phase II		\$0	\$0	\$0	\$0	\$943,350	\$943,350	\$1,886,700
Total		\$7,781	\$62,500	\$321,166	\$266,447	\$943,350	\$943,350	\$2,544,595
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel						\$500	\$500	\$1,000
Other Operating Costs						\$100	\$100	\$200
Total			\$0	\$0	\$0	\$600	\$600	\$1,200

Duluth 2016 Capital Improvements

CD-66




Project Name (Number): CD-66 Abbotts Bridge Road Improvements (320032) - PHASE I								
Project Category: Transportation					Project Length: 2015 - 2018			
Project Description:					Operating Budget Impact:			
This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. Phase I is from US23/Buford Highway continuing southeasterly. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. The project is in the preliminary design stage.					Normal City maintenance of street, sidewalks, and curb & gutter will be required.			
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2014		\$7,781	\$62,500	\$54,719				\$125,000
City/County SPLOST 2014				\$266,447	\$266,447	\$0	\$0	\$532,895
Total		\$7,781	\$62,500	\$321,166	\$266,447	\$0	\$0	\$657,895
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services		\$7,781	\$62,500	\$54,719				\$125,000
Infrastructure				\$266,447	\$266,447			\$532,895
Machinery/Equipment								\$0
Contingency								\$0
Total		\$7,781	\$62,500	\$321,166	\$266,447	\$0	\$0	\$657,895
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel						\$500	\$500	\$1,000
Other Operating Costs						\$100	\$100	\$200
Total			\$0	\$0	\$0	\$600	\$600	\$1,200

Duluth 2016 Capital Improvements

CD-66




Project Name (Number): CD-66 Abbotts Bridge Road Improvements (320032) - PHASE II								
Project Category: Transportation				Project Length: 2015 - 2020				
Project Description:				Operating Budget Impact:				
This project will include sidewalk, curb and gutter and associated drainage improvements along Abbotts Bridge Road. Phase II is from Hill Street to Albion Farm Road. This will be a City/Gwinnett County 2014 SPLOST jointly funded project. Funding has not yet been determined for the 19% city match.				Normal City maintenance of street, sidewalks, and curb & gutter will be required.				
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2014								\$0
City/County SPLOST 2014						\$943,350	\$943,350	\$1,886,700
Total		\$0	\$0	\$0	\$0	\$943,350	\$943,350	\$1,886,700
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services								\$0
Infrastructure						\$943,350	\$943,350	\$1,886,700
Machinery/Equipment								\$0
Contingency								\$0
Total		\$0	\$0	\$0	\$0	\$943,350	\$943,350	\$1,886,700
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel								\$0
Other Operating Costs								\$0
Total			\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

CD-67




Project Name (Number): CD-67 Western Gwinnett Bikeway Phase III (320033)							
Project Category: Transportation				Project Length: 2015 - 2018			
Project Description:				Operating Budget Impact:			
<p>This project is the continuation of the Western Gwinnett Bikeway multi-use path. Phase III extension continues on Peachtree Industrial Boulevard from south of Rogers Bridge Road to the northern City limits eventually connecting to McGinnis Ferry Road in the City of Suwanee. The project is a collaborative effort between Duluth, Suwanee, and Gwinnett County. This will be a City/Gwinnett County 2014 SPLOST jointly funded project with Gwinnett County being responsible for design and construction. The City entered into an intergovernmental agreement with Gwinnett County in September 2014. The project is in the initial stages of preliminary design.</p>				 <p>Maintenance costs will be approximately \$1,000 annually, to be budgeted by the Department of Public Works.</p>			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2014			\$70,139	\$70,139			\$140,277
Total	\$0	\$0	\$70,139	\$70,139	\$0	\$0	\$140,277
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services							\$0
Infrastructure			\$70,139	\$70,139			\$140,277
Machinery/Equipment							\$0
Contingency							\$0
Total	\$0	\$0	\$70,139	\$70,139	\$0	\$0	\$140,277
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel					\$750	\$750	\$1,500
Other Operating Costs					\$100	\$100	\$200
Total		\$0	\$0	\$0	\$850	\$850	\$1,700

Duluth 2016 Capital Improvements

CD-68

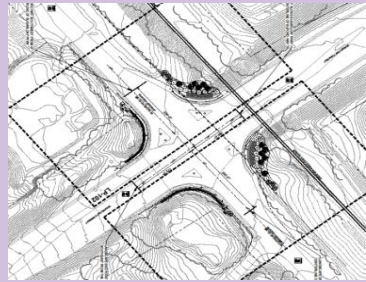


Project Name (Number): CD-68 Downtown Detention Facility (350005)							
Project Category: Transportation						Project Length: 2015 - 2017	
Project Description:						Operating Budget Impact:	
This project is for the construction of a stormwater detention facility in downtown Duluth. 6.53 acres of land has been purchased from DKT Management, LLP. Costs to establish the stormwater detention facility on the property included in the project are the design and construction documents, phase I & II environmental testing, and a title search.						Maintenance costs will be approximately \$5,000 annually, to be budgeted by the Stormwater Utility Fund.	
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
General Funds	\$1,459,404	\$52,407					\$1,511,810
Total	\$1,459,404	\$52,407	\$0	\$0	\$0	\$0	\$1,511,810
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land	\$1,402,859						\$1,402,859
Professional Services	\$56,545	\$52,407					\$108,952
Infrastructure							\$0
Machinery/Equipment							\$0
Contingency							\$0
Total	\$1,459,404	\$52,407	\$0	\$0	\$0	\$0	\$1,511,810
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel					\$2,000	\$3,500	\$5,500
Other Operating Costs					\$500	\$1,500	\$2,000
Total		\$0	\$0	\$0	\$2,500	\$5,000	\$7,500

Duluth 2016 Capital Improvements

CD-69




Project Name (Number): CD-69 Gateway Grant - Buford Highway (228.4227)							
Project Category: Transportation				Project Length: 2015 - 2016			
Project Description:				Operating Budget Impact:			
<p>The City was awarded a \$50,000 Georgia Department of Transportation (GDOT) GATEway grant for installation of landscaping at the intersection of Buford Highway and Sugarloaf Parkway. The grant will pay for all landscaping and the City will cover the costs of design, permitting and maintenance.</p>				 <p>Maintenance will be minimal in the first year, but as planting grow, maintenance will range between \$1,100 and \$2,800 per year.</p>			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
General Funds	\$5,762	\$5,728					\$11,490
GDOT State Grant		\$50,000					\$50,000
Total	\$5,762	\$55,728	\$0	\$0	\$0	\$0	\$61,490
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services	\$5,762	\$5,728					\$11,490
Infrastructure		\$50,000					\$50,000
Machinery/Equipment							\$0
Contingency							\$0
Total	\$5,762	\$55,728	\$0	\$0	\$0	\$0	\$61,490
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs			550	\$1,100	\$1,950	\$2,800	\$6,400
Total		\$0	\$550	\$1,100	\$1,950	\$2,800	\$6,400

Duluth 2016

Capital Improvements

PK-27




Project Name (Number): PK-27 Scott Hudgens Park (320012) - TOTAL								
Project Category: Recreation Facilities						Project Length: 2014 - 2018		
Project Description:						Operating Budget Impact:		
This capital project is for the construction of a 2nd restroom facility and park circulation and parking improvements in Scott Hudgens Park .						An increase in park supplies, utilities and maintenance costs can be expected for the new restroom facility. A minimal increase in maintenance costs for the improved parking will be needed.		
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009		\$27,513	\$272,538	\$249,950	\$150,000	\$150,000	\$0	\$850,000
Total		\$27,513	\$272,538	\$249,950	\$150,000	\$150,000	\$0	\$850,000
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Park Circulation & Parking Improvements		\$27,513	\$272,538	\$249,950	\$0	\$0	\$0	\$550,000
2nd Restroom Facility		\$0	\$0	\$0	\$150,000	\$150,000	\$0	\$300,000
Total		\$27,513	\$272,538	\$249,950	\$150,000	\$150,000	\$0	\$850,000
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel			\$0	\$0	\$500	\$500	\$1,500	\$2,500
Other Operating Costs			\$0	\$0	\$100	\$100	\$1,600	\$1,800
Total			\$0	\$0	\$600	\$600	\$3,100	\$4,300

Duluth 2016 Capital Improvements

PK-27




Project Name (Number): PK-27 Scott Hudgens Park (320012.6220) - PARK CIRCULATION & PARKING IMPROV.								
Project Category: Recreation Facilities						Project Length: 2015 - 2017		
Project Description:						Operating Budget Impact:		
This part of the project improves the traffic flow, after the southern vehicle access point to the park is eliminated, and includes improvements for ingress, egress, and parking at Scott Hudgens Park.						A minimal increase in maintenance costs for the improved traffic flow and parking will be needed.		
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009		\$27,513	\$272,538	\$249,950				\$550,000
Total		\$27,513	\$272,538	\$249,950	\$0	\$0	\$0	\$550,000
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services		\$27,513	\$22,588					\$50,100
Infrastructure			\$249,950	\$249,950				\$499,900
Machinery/Equipment								\$0
Contingency								\$0
Total		\$27,513	\$272,538	\$249,950	\$0	\$0	\$0	\$550,000
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel					\$500	\$500	\$500	\$1,500
Other Operating Costs					\$100	\$100	\$100	\$300
Total			\$0	\$0	\$600	\$600	\$600	\$1,800

Duluth 2016 Capital Improvements

PK-27



Project Name (Number): PK-27 Scott Hudgens Park (320012.6220) - 2nd RESTROOM FACILITY							
Project Category: Recreation Facilities				Project Length: 2014 - 2018			
Project Description:				Operating Budget Impact:			
A 2nd restroom facility will be added at Scott Hudgens Park.				 <p>An increase in park supplies, utilities and maintenance costs can be expected for the new restroom facility.</p>			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009				\$150,000	\$150,000		\$300,000
Total	\$0	\$0	\$0	\$150,000	\$150,000	\$0	\$300,000
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services							\$0
Infrastructure				\$150,000	\$150,000		\$300,000
Machinery/Equipment							\$0
Contingency							\$0
Total	\$0	\$0	\$0	\$150,000	\$150,000	\$0	\$300,000
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel						\$1,000	\$1,000
Other Operating Costs						\$1,500	\$1,500
Total		\$0	\$0	\$0	\$0	\$2,500	\$2,500

Duluth 2016 Capital Improvements

PK-29




Project Name (Number): PK-29 Taylor Park Improvements (320016) - TOTAL							
Project Category: Recreation Facilities				Project Length: 2014 - 2016			
Project Description:				Operating Budget Impact:			
This capital project is for improvements to the Taylor Park fountain, construction of a new fountain pump house/building, and installation of an UgMo irrigation system at Taylor Park.				No additional operating costs are associated with this project.			
							
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009	\$167,998	\$32,002	\$0	\$0	\$0	\$0	\$200,000
Total	\$167,998	\$32,002	\$0	\$0	\$0	\$0	\$200,000
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Irrigation-Bunten Road Park	\$18,450	\$0	\$0	\$0	\$0	\$0	\$18,450
Fountain/Control Room	\$149,548	\$32,002	\$0	\$0	\$0	\$0	\$181,550
Total	\$167,998	\$32,002	\$0	\$0	\$0	\$0	\$200,000
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs							\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016

Capital Improvements

PK-29



Project Name (Number): PK-29 Taylor Park Improvements (320016.6220.0012) - COMPLETED							
Project Category: Recreation Facilities				Project Length: 2014 - 2015			
Project Description:				Operating Budget Impact:			
The installation of an UgMo irrigation system at Taylor Park has been completed.				It is anticipated that water usage will decrease with the installation of the UgMo irrigation system.			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009	\$18,450						\$18,450
Total	\$18,450	\$0	\$0	\$0	\$0	\$0	\$18,450
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services							\$0
Infrastructure							\$0
Machinery/Equipment	\$18,450						\$18,450
Contingency							\$0
Total	\$18,450	\$0	\$0	\$0	\$0	\$0	\$18,450
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs							\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

PK-29




Project Name (Number): PK-29 Taylor Park Improvements (320016.6220) - FOUNTAIN IMPROV./PUMP HOUSE							
Project Category: Recreation Facilities				Project Length: 2014 - 2016			
Project Description:				Operating Budget Impact:			
This portion of the project is for improvements to the Taylor Park fountain and the construction of a pump house.				Maintenance costs may decrease with the new pump house and improvements to the fountain.			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009	\$149,548	\$32,002	\$0	\$0	\$0	\$0	\$181,550
Total	\$149,548	\$32,002	\$0	\$0	\$0	\$0	\$181,550
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services							\$0
Infrastructure	\$97,346	\$4,554					\$101,900
Machinery/Equipment	\$52,202	\$27,448					\$79,650
Contingency							\$0
Total	\$149,548	\$32,002	\$0	\$0	\$0	\$0	\$181,550
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs							\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

PK-33



Project Name (Number): PK-33 Rogers Bridge Park (320026) - TOTAL							
Project Category: Recreation Facilities				Project Length: 2010 - 2020			
Project Description:				Operating Budget Impact:			
<p>This capital project will fund the development of a multiuse park off Rogers Bridge Road, bordered by the Chattahoochee River. The master park plan, dog park and canoe ramp portions of this project have been completed. The next phase of the project includes a new restroom facility, security cameras and the rehabilitation of Rogers Bridge. A playground and improved parking are in consideration for future enhancements.</p>							
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2005	\$77,532	\$0	\$0	\$0	\$0	\$0	\$77,532
SPLOST 2009	\$961,326	\$0	\$0	\$200,000	\$190,000	\$0	\$1,351,326
Total	\$1,038,857	\$0	\$0	\$200,000	\$190,000	\$0	\$1,428,857
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Completed Projects	\$976,857	\$0	\$0	\$0	\$0	\$0	\$976,857
Restroom Facility	\$0	\$0	\$0	\$190,000	\$190,000	\$0	\$380,000
Security Cameras	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
Rogers Bridge Rehabilitation	\$62,000	\$0	\$0	\$0	\$0	\$0	\$62,000
Total	\$1,038,857	\$0	\$0	\$200,000	\$190,000	\$0	\$1,428,857
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel		\$1,000	\$1,000	\$1,000	\$1,000	\$2,000	\$6,000
Other Operating Costs		\$1,500	\$1,500	\$1,750	\$1,750	\$3,250	\$9,750
Total		\$2,500	\$2,500	\$2,750	\$2,750	\$5,250	\$15,750

Duluth 2016 Capital Improvements

PK-33




Project Name (Number): PK-33 Rogers Bridge Park (320026) - COMPLETED							
Project Category: Recreation Facilities				Project Length: 2010 - 2015			
Project Description:				Operating Budget Impact:			
<p>The master park plan, dog park and canoe ramp portions of this project have been completed.</p>							
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2005	\$77,532						\$77,532
SPLOST 2009	\$899,326						\$899,326
Total	\$976,857	\$0	\$0	\$0	\$0	\$0	\$976,857
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Master Plan	\$25,931						\$25,931
Dog Park	\$591,557						\$591,557
Canoe Ramp	\$359,369						\$359,369
Total	\$976,857	\$0	\$0	\$0	\$0	\$0	\$976,857
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Other Operating Costs		\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$7,500
Total		\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$12,500

Duluth 2016 Capital Improvements

PK-33




Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0009) - RESTROOM FACILITY								
Project Category: Recreation Facilities						Project Length: 2017 - 2019		
Project Description:						Operating Budget Impact:		
This portion of the capital project is for the construction of a restroom facility at Rogers Bridge Park.						Additional supplies, utilities, water, and maintenance costs will be required for the new restroom facility.		
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009					\$190,000	\$190,000		\$380,000
Total		\$0	\$0	\$0	\$190,000	\$190,000	\$0	\$380,000
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services								\$0
Infrastructure					\$190,000	\$190,000		\$380,000
Machinery/Equipment								\$0
Contingency								\$0
Total		\$0	\$0	\$0	\$190,000	\$190,000	\$0	\$380,000
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$1,000	\$1,000
Other Operating Costs							\$1,500	\$1,500
Total			\$0	\$0	\$0	\$0	\$2,500	\$2,500

Duluth 2016 Capital Improvements

PK-33




Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0010) - SECURITY CAMERAS							
Project Category: Recreation Facilities					Project Length: 2017		
Project Description:					Operating Budget Impact:		
This portion of the capital project includes the expansion of the Iron Sky security camera system into the City of Duluth parks.					The Iron Sky support contract will increase due to the additional cameras in the parks.		
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009				\$10,000			\$10,000
Total	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services							\$0
Infrastructure							\$0
Machinery/Equipment				\$10,000			\$10,000
Contingency							\$0
Total	\$0	\$0	\$0	\$10,000	\$0	\$0	\$10,000
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							
Other Operating Costs				\$250	\$250	\$250	\$750
Total		\$0	\$0	\$250	\$250	\$250	\$750

Duluth 2016 Capital Improvements

PK-33




Project Name (Number): PK-33 Rogers Bridge Park (320026.6220.0014) - ROGERS BRIDGE REHABILITATION								
Project Category: Recreation Facilities					Project Length: 2015 - 2020			
Project Description:					Operating Budget Impact:			
This is a restoration project at Rogers Bridge Park that will preserve a historic bridge for the purpose of providing a public walking trail over the Chattahoochee River. This a joint project with the City of Johns Creek. To-date a conditions report has been completed and an application for a \$3,500,000 ARC infrastructure grant has been submitted. Only the cost of the conditions report is included in the budget.					At this time, there are no additional operating costs associated with this project.			
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009		\$62,000						\$62,000
Total		\$62,000	\$0	\$0	\$0	\$0	\$0	\$62,000
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services		\$62,000						\$62,000
Infrastructure								\$0
Machinery/Equipment								\$0
Contingency								\$0
Total		\$62,000	\$0	\$0	\$0	\$0	\$0	\$62,000
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel								
Other Operating Costs								
Total			\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

PK-36




Project Name (Number): PK-36 Park Improvements (320031)							
Project Category: Recreation Facilities				Project Length: 2013 - 2015			
Project Description:				Operating Budget Impact:			
<p>This capital project is for various improvements to all City of Duluth parks. The initial improvements completed were replacement of the Bunten Road activity building roof, a new playground structure at Bunten Road, and improvements to the Bunten Road park irrigation system. The installation of new city-wide park signage, resurfacing of the paved Bunten Road trail, and Bunten Road parking infrastructure improvements, including stadium seating, were completed in FY 2015.</p>				 <p>No additional operating costs are associated with this project. The upgrades to the park infrastructure may reduce operating costs.</p>			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009	\$1,900,006						\$1,900,006
Total	\$1,900,006	\$0	\$0	\$0	\$0	\$0	\$1,900,006
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Bunten Road Park Playground	\$376,675						\$376,675
Bunten Road Trail/Parking/Seating	\$1,251,452						\$1,251,452
Bunten Road Activities Building Roof	\$91,600						\$91,600
City-Wide Park Signage	\$155,080						\$155,080
Irrigation-Bunten Road Park	\$25,200						\$25,200
Total	\$1,900,006	\$0	\$0	\$0	\$0	\$0	\$1,900,006
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs							\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016

Capital Improvements

PD-20



Project Name (Number): PD-20 SPLOST Vehicles (320027)							
Project Category: Public Safety			Project Length: Recurring				
Project Description:			Operating Budget Impact:				
This capital project has been established to purchase new police vehicles with SPLOST revenue.					Additional vehicle insurance and maintenance costs will be required for new vehicles that are not replacing existing vehicles. However, a reduction in costs associated with maintaining older/higher mileage vehicles can be anticipated with the replacement of exiting vehicles.		
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009	\$1,000,001						\$1,000,001
SPLOST 2014	\$335,481	\$128,885	\$128,885				\$593,250
General Fund	\$48,128	\$13,050					\$61,178
Total	\$1,383,610	\$141,935	\$128,885	\$0	\$0	\$0	\$1,654,429
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services							\$0
Infrastructure							\$0
Machinery/Equipment	\$1,383,610	\$141,935	\$128,885				\$1,654,429
Contingency							\$0
Total	\$1,383,610	\$141,935	\$128,885	\$0	\$0	\$0	\$1,654,429
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs							\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

CD-62

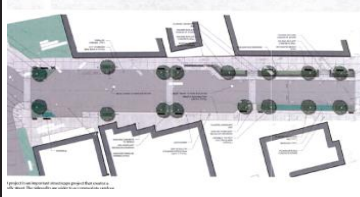


Project Name (Number): CD-62 Water/Sewer Improvements on Buford Highway (320022)							
Project Category: Sewer				Project Length: 2010 - 2018			
Project Description:				Operating Budget Impact:			
This capital project is for the installation of water and sewer lines in the City's downtown area. The purpose of this capital project is to encourage redevelopment and economic growth within this area.				No additional operating costs are associated with this project.			
Funding Sources:							
	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009	\$12,020		\$376,792	\$376,792			\$765,603
Total	\$12,020	\$0	\$376,792	\$376,792	\$0	\$0	\$765,603
Project Costs:							
	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services							\$0
Infrastructure	\$12,020		\$376,792	\$376,792			\$765,603
Machinery/Equipment							\$0
Contingency							\$0
Total	\$12,020	\$0	\$376,792	\$376,792	\$0	\$0	\$765,603
Operating Budget Impact:							
		FY16	FY17	FY18	FY19	FY20	Total
Personnel							\$0
Other Operating Costs							\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

CA-24




Project Name (Number): CA-24 Downtown Parking (320019) - TOTAL								
Project Category: Parking Facilities			MAIN STREET PARKING MODIFICATIONS			Project Length: 2011 - 2018		
Project Description:						Operating Budget Impact:		
This capital project will demolish obsolete buildings, provide safe, clean parking, provide safe access to the Town Green, establish a new visual gateway to downtown, and provide directional signage in the downtown area. The project will be completed in three phases, with phase II currently underway.						A minimal increase in maintenance costs can be expected.		
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009		\$1,173,689	\$10,837	\$10,837	\$0	\$0	\$0	\$1,195,362
SPLOST 2014		\$310,663	\$995,135	\$109,745	\$0	\$0	\$0	\$1,415,543
Total		\$1,484,352	\$1,005,972	\$120,582	\$0	\$0	\$0	\$2,610,905
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Completed Phases		\$954,929	\$0	\$0	\$0	\$0	\$0	\$954,929
Main St. Parking-Phase I		\$464,497	\$10,898	\$0	\$0	\$0	\$0	\$475,395
Main St. Parking-Phase II		\$64,926	\$984,237	\$109,745	\$0	\$0	\$0	\$1,158,908
Signage		\$0	\$10,837	\$10,837	\$0	\$0	\$0	\$21,674
Total		\$1,484,352	\$1,005,972	\$120,582	\$0	\$0	\$0	\$2,610,905
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel			\$200	\$700	\$700	\$700	\$700	\$3,000
Other Operating Costs			\$5,500	\$5,600	\$5,600	\$5,600	\$5,600	\$27,900
Total			\$5,700	\$6,300	\$6,300	\$6,300	\$6,300	\$30,900

Duluth 2016 Capital Improvements

CA-24




Project Name (Number): CA-24 Downtown Parking (320019) - COMPLETED								
Project Category: Parking Facilities					Project Length: 2011 - 2015			
Project Description:					Operating Budget Impact:			
A master plan was developed for The Block, an old police storage building was demolished on The Block and the parking lot was refurbished, and property (Ridgeway/Hill St., Najar property, & Main/Knox St.) was purchased for future parking/development in the downtown area.					A minimal increase in maintenance costs can be expected.			
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009		\$854,912						\$854,912
SPLOST 2014		\$100,017						\$100,017
Total		\$954,929	\$0	\$0	\$0	\$0	\$0	\$954,929
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Master Plan - The Block		\$6,150						\$6,150
Bldg. Demo/Refurbish Parking Lot		\$112,136						\$112,136
Ridgeway/Hill Street Property		\$500,000						\$500,000
Najar Property		\$236,626						\$236,626
Main/Knox Street Property		\$100,017						\$100,017
Total		\$954,929	\$0	\$0	\$0	\$0	\$0	\$954,929
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel			\$100	\$100	\$100	\$100	\$100	\$500
Other Operating Costs			\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Total			\$5,100	\$5,100	\$5,100	\$5,100	\$5,100	\$25,500

Duluth 2016 Capital Improvements

CA-24




Project Name (Number): CA-24 Downtown Parking (320019.4221) - MAIN ST. PARKING/SIDEWALKS PHASE I							
Project Category: Parking Facilities				Project Length: 2014 - 2016			
Project Description:				Operating Budget Impact:			
Main Street Parking/Sidewalks Phase I extends from Knox Street to SR-120. The redesign of Main Street consists of wider sidewalks, parallel parking and landscaping. This project will accommodate outdoor dining, buskers and community gathering activities to enhance the downtown experience. Several midblock crossings will be added to provide pedestrian safety throughout the downtown.				 <p>A minimal increase in maintenance costs can be expected.</p>			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009	\$257,819						\$257,819
SPLOST 2014	\$206,679	\$10,898					\$217,577
Total	\$464,497	\$10,898	\$0	\$0	\$0	\$0	\$475,395
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services	\$31,807	\$139					\$31,947
Infrastructure	\$432,690	\$10,759					\$443,449
Machinery/Equipment-Signage							\$0
Contingency							\$0
Total	\$464,497	\$10,898	\$0	\$0	\$0	\$0	\$475,395
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel		\$100	\$100	\$100	\$100	\$100	\$500
Other Operating Costs		\$500	\$500	\$500	\$500	\$500	\$2,500
Total		\$600	\$600	\$600	\$600	\$600	\$3,000

Duluth 2016 Capital Improvements

CA-24




Project Name (Number): CA-24 Downtown Parking (320019.4221) - MAIN ST. PARKING/SIDEWALKS PHASE II							
Project Category: Parking Facilities				Project Length: 2014 - 2017			
Project Description:				Operating Budget Impact:			
<p>The Main Street Parking/Sidewalks Phase II is from SR120 to Brock Road and consists of roadway improvements, curb and gutter, drainage, sidewalks, lighting, parking and landscaping that will create a safe pedestrian experience for those coming to the downtown area. The project also includes additional parking.</p>				 <p>A minimal increase in maintenance costs can be expected.</p>			
Funding Sources:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009	\$60,958						\$60,958
SPLOST 2014	\$3,967	\$984,237	\$109,745				\$1,097,949
Total	\$64,926	\$984,237	\$109,745	\$0	\$0	\$0	\$1,158,908
Project Costs:	Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land							\$0
Professional Services	\$64,926	\$5,990					\$70,915
Infrastructure		\$978,248					\$978,248
Machinery/Equipment-Signage							\$0
Contingency			\$109,745				\$109,745
Total	\$64,926	\$984,237	\$109,745	\$0	\$0	\$0	\$1,158,908
Operating Budget Impact:		FY16	FY17	FY18	FY19	FY20	Total
Personnel			\$500	\$500	\$500	\$500	\$2,000
Other Operating Costs			\$100	\$100	\$100	\$100	\$400
Total		\$0	\$600	\$600	\$600	\$600	\$2,400

Duluth 2016 Capital Improvements

CA-24



Project Name (Number): CA-24 Downtown Parking-Signage (320019.4270)								
Project Category: Parking Facilities						Project Length: 2011 - 2017		
Project Description:						Operating Budget Impact:		
This portion of the project will provide directional signage in the downtown area.						A minimal increase in maintenance costs can be expected.		
Funding Sources:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
SPLOST 2009			\$10,837	\$10,837				\$21,674
SPLOST 2014								\$0
Total		\$0	\$10,837	\$10,837	\$0	\$0	\$0	\$21,674
Project Costs:		Prior Years	FY16	FY17	FY18	FY19	FY20	Total
Land								\$0
Professional Services								\$0
Infrastructure								\$0
Machinery/Equipment-Signage			\$10,837	\$10,837				\$21,674
Contingency								\$0
Total		\$0	\$10,837	\$10,837	\$0	\$0	\$0	\$21,674
Operating Budget Impact:			FY16	FY17	FY18	FY19	FY20	Total
Personnel								\$0
Other Operating Costs								\$0
Total			\$0	\$0	\$0	\$0	\$0	\$0

Duluth 2016 Capital Improvements

5-Year Program



5-Year Capital Improvements Program

The City's five-year capital improvement program is a planning tool that gives a snapshot into the next five years. It serves as a guide for future planning and will be updated and revised each year to reflect the changing needs and priorities of the City. The five-year capital improvement plan is not an appropriation of resources. The Mayor and Council will review the five-year plan when it approves the annual appropriation for capital spending. The five-year CIP identifies the capital projects that are expected to be undertaken during the next five years, the amount expected to be expended on each project by year, and the proposed method of financing these expenditures. This is a key element for identification and implementation of the City's long-range strategic plan, goals, and objectives.

The City's 2016-2020 five-year capital improvements budget has been developed with the following assumptions:

- The CIP does not include any SPLOST funding beyond the current SPLOST 2014 program.
- The CIP does not include the use of any debt, loans, or bonds.
- Proposed SPLOST 2014 funds are estimates only.
- Proposed project costs are estimates only.

The five-year capital improvements budget is presented below with projects summarized by category, funding source, and operating budget impact.

Duluth 2016 Capital Improvements

Summary by Category



City of Duluth Capital Improvement Projects 5-Year Plan Summary of Projects by Category

Transportation	FY16	FY17	FY18	FY19	FY20	Total
Transportation and Infrastructure Improvements (ST-32)	1,288,403	700,000	217,227	-	-	2,205,630
Western Gwinnett Bikeway (CD-20)	108,183	-	-	-	-	108,183
SR 120 Realignment (CD-46)	2,629,424	-	-	-	-	2,629,424
Hospital Connector Road/George Rogers Avenue (CD-47)	731,286	1,000,000	-	-	-	1,731,286
Davenport Road improvements (CD-55)	45,558	45,558	545,558	1,465,190	919,633	3,021,496
Buford Highway Medians (CD-60)	165,860	300,000	-	-	-	465,860
The Block (CD-64)	250,067	-	-	-	-	250,067
Pleasant Hill/Buford Highway Intersection (CD-65)	50,000	100,000	650,000	200,000	-	1,000,000
Abbotts Bridge Road Improvements (CD-66)	62,500	321,166	266,447	943,350	943,350	2,536,813
Western Gwinnett Bikeway Phase III (CD-67)	-	70,139	70,139	-	-	140,277
Downtown Detention Facility (CD-68)	52,407	-	-	-	-	52,407
Gateway Grant - Buford Highway (CD-69)	55,728	-	-	-	-	55,728
	\$ 5,439,415	\$ 2,536,862	\$ 1,749,371	\$ 2,608,540	\$ 1,862,983	\$ 14,197,171
Recreation Facilities	FY16	FY17	FY18	FY19	FY20	Total
Scott Hudgens Park (PK-27)	272,538	249,950	150,000	150,000	-	822,488
Taylor Park Improvements (PK-29)	32,002	-	-	-	-	32,002
Rogers Bridge Park (PK-33)	-	-	200,000	190,000	-	390,000
Park Improvements (PK-36)	-	-	-	-	-	-
	\$ 304,540	\$ 249,950	\$ 350,000	\$ 340,000	\$ -	\$ 1,244,490
Public Safety	FY16	FY17	FY18	FY19	FY20	Total
SPLOST Vehicles (PD-20)	141,935	128,885	-	-	-	270,819
Sewer	FY16	FY17	FY18	FY19	FY20	Total
Water/Sewer Improvements on Buford Highway (CD-62)	-	376,792	376,792	-	-	753,584
Parking Facilities	FY16	FY17	FY18	FY19	FY20	Total
Downtown Parking (CA-24)	1,005,972	120,582	-	-	-	1,126,553
Grand Total	\$ 6,891,861	\$ 3,413,070	\$ 2,476,162	\$ 2,948,540	\$ 1,862,983	\$ 17,592,617

Duluth 2016 Capital Improvements

Summary by Funding Source



City of Duluth Capital Improvement Projects 5-Year Plan Summary of Projects by Funding Source

SPLOST 2005	FY16	FY17	FY18	FY19	FY20	Total
Transportation						
Hospital Connector Road/George Rogers Avenue (CD-47)	82,362	-	-	-	-	82,362
	\$ 82,362	\$ -	\$ -	\$ -	\$ -	82,362

SPLOST 2009	FY16	FY17	FY18	FY19	FY20	Total
Transportation						
Western Gwinnett Bikeway (CD-20)	108,183	-	-	-	-	108,183
Hospital Connector Road/George Rogers Avenue (CD-47)	47,829	309,492	-	-	-	357,322
Buford Highway Medians (CD-60)	15,860	-	-	-	-	15,860
Recreation Facilities						
Scott Hudgens Park (PK-27)	272,538	249,950	150,000	150,000	-	822,488
Taylor Park Improvements (PK-29)	32,002	-	-	-	-	32,002
Rogers Bridge Park (PK-33)	-	-	200,000	190,000	-	390,000
Sewer						
Water/Sewer Improvements on Buford Highway (CD-62)	-	376,792	376,792	-	-	753,584
The Block (CD-64)	150,000	-	-	-	-	150,000
Parking Facilities						
Downtown Parking (CA-24)	10,837	10,837	-	-	-	21,674
	\$ 637,248	\$ 947,071	\$ 726,792	\$ 340,000	\$ -	2,651,111

Continued on next page

Duluth 2016 Capital Improvements

Summary by Funding Source



City of Duluth Capital Improvement Projects 5-Year Plan Summary of Projects by Funding Source

SPLOST 2014	FY16	FY17	FY18	FY19	FY20	Total
Transportation						
Transportation and Infrastructure Improvements (ST-32)	1,123,718	700,000	217,227	-	-	2,040,945
SR 120 Realignment and Hill Street (CD-46)	1,323,813	-	-	-	-	1,323,813
Davenport Road improvements (CD-55)	45,558	45,558	545,558	1,430,190	919,633	2,986,496
The Block (CD-64)	17,732	-	-	-	-	17,732
Pleasant Hill/Buford Highway Intersection (CD-65)	50,000	100,000	50,000	-	-	200,000
Abbotts Bridge Road Improvements (CD-66)	62,500	54,719	-	-	-	117,219
Western Gwinnett Bikeway Phase III (CD-67)	-	70,139	70,139	-	-	140,277
Public Safety						
SPLOST Vehicles (PD-20)	128,885	128,885	-	-	-	257,769
Parking Facilities						
The Block (CD-64)	48,139	-	-	-	-	48,139
Downtown Parking (CA-24)	995,135	109,745	-	-	-	1,104,880
	\$ 3,795,480	\$ 1,209,044	\$ 882,923	\$ 1,430,190	\$ 919,633	\$ 8,237,270

SPLOST 2014 Gwinnett County	FY16	FY17	FY18	FY19	FY20	Total
Transportation						
Abbotts Bridge Road Improvements (CD-66)	-	266,447	266,447	943,350	943,350	2,419,595

SPLOST SRI 20	FY16	FY17	FY18	FY19	FY20	Total
Transportation						
SR 120 Realignment and Hill Street (CD-46)	\$ 1,305,611	\$ -	\$ -	\$ -	\$ -	1,305,611

Continued on next page

Duluth 2016 Capital Improvements

Summary by Funding Source



City of Duluth Capital Improvement Projects 5-Year Plan Summary of Projects by Funding Source

Grants	FY16	FY17	FY18	FY19	FY20	Total
State Grant - LMIG						
Transportation and Infrastructure Improvements (ST-32)	164,685	-	-	-	-	164,685
Federal Grant - LCI						
Hospital Connector Road/George Rogers Avenue (CD-47)	579,620	690,508	-	-	-	1,270,127
Federal Grant - TE						
Buford Highway Medians (CD-60)	150,000	300,000	-	-	-	450,000
State Grant - Billboard (GDOT)						
Pleasant Hill/Buford Highway Intersection (CD-65)	-	-	600,000	200,000	-	800,000
State Grant - GATEway (GDOT)						
Gateway Grant - Buford Highway (CD-69)	50,000	-	-	-	-	50,000
	\$ 944,304	\$ 990,508	\$ 600,000	\$ 200,000	\$ -	\$ 2,734,812
Donations	FY16	FY17	FY18	FY19	FY20	Total
Transportation						
Davenport Road improvements (CD-55)	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
General Funds	FY16	FY17	FY18	FY19	FY20	Total
Transportation						
Hospital Connector Road/George Rogers Avenue (CD-47)	21,476	-	-	-	-	21,476
The Block (CD-64)	34,196	-	-	-	-	34,196
Downtown Detention Facility (CD-68)	52,407	-	-	-	-	52,407
Gateway Grant - Buford Highway (CD-69)	5,728	-	-	-	-	5,728
Public Safety						
SPLOST Vehicles (PD-20)	13,050	-	-	-	-	13,050
	\$ 126,856	\$ -	\$ -	\$ -	\$ -	\$ 126,856
Grand Total	\$ 6,891,861	\$ 3,413,070	\$ 2,476,162	\$ 2,948,540	\$ 1,862,983	\$ 17,592,617

Duluth 2016 Capital Improvements

Operating Budget Impact



City of Duluth Capital Improvement Projects 5-Year Plan Operating Budget Impact - Net Cost/(Savings)

Transportation	FY16	FY17	FY18	FY19	FY20	Total
Transportation and Infrastructure Improvements (ST-32)	-	-	-	-	-	-
Western Gwinnett Bikeway (CD-20)	1,500	1,500	1,500	1,500	2,000	8,000
SR 120 Realignment (CD-46)	-	-	-	-	-	-
Hospital Connector Road/George Rogers Avenue (CD-47)	-	-	1,100	1,100	1,100	3,300
Davenport Road improvements (CD-55)	-	-	-	-	-	-
Buford Highway Medians (CD-60)	-	-	2,500	2,500	2,500	7,500
The Block (CD-64)	-	2,000	2,000	2,000	2,000	8,000
Pleasant Hill/Buford Highway Intersection (CD-65)	-	-	-	-	15,000	15,000
Abbotts Bridge Road Improvements (CD-66)	-	-	-	600	600	1,200
Western Gwinnett Bikeway Phase III (CD-67)	-	-	-	850	850	1,700
Downtown Detention Facility (CD-68)	-	-	-	2,500	5,000	7,500
Gateway Grant - Buford Highway (CD-69)	-	550	1,100	1,950	2,800	6,400
	\$ 1,500	\$ 4,050	\$ 8,200	\$ 13,000	\$ 31,850	\$ 58,600
Recreation Facilities	FY16	FY17	FY18	FY19	FY20	Total
Scott Hudgens Park (PK-27)	-	-	600	600	3,100	4,300
Taylor Park Improvements (PK-29)	-	-	-	-	-	-
Rogers Bridge Park (PK-33)	2,500	2,500	2,750	2,750	5,250	15,750
Park Improvements (PK-36)	-	-	-	-	-	-
	\$ 2,500	\$ 2,500	\$ 3,350	\$ 3,350	\$ 8,350	\$ 20,050
Public Safety	FY16	FY17	FY18	FY19	FY20	Total
SPLOST Vehicles (PD-20)	-	-	-	-	-	-
Sewer	FY16	FY17	FY18	FY19	FY20	Total
Water/Sewer Improvements on Buford Highway (CD-62)	-	-	-	-	-	-
Parking Facilities	FY16	FY17	FY18	FY19	FY20	Total
Downtown Parking (CA-24)	5,700	6,300	6,300	6,300	6,300	30,900
Grand Total	\$ 9,700	\$ 12,850	\$ 17,850	\$ 22,650	\$ 46,500	\$ 109,550

Duluth 2016 Capital Improvements



FY 2015 Major Accomplishments

- Completed Bunten Road Park parking, stadium seating, and trail renovations.
- Finished installing unified City park signage.
- Completed full-depth reclamation of Brookshire Way (LMIG 2013 project).
- Completed LMIG 2014
- Completed construction on the Main Street Phase I parking/sidewalk modifications.
- Completed 95% of Taylor Park improvements to fountain and pump house.
- Obtained SR 120 Re-alignment/Gateway design approval, completed right-of-way acquisition, and awarded construction bid.
- Obtained Hospital Connector design approval and began right-of-way acquisition.
- Obtained Buford Highway Medians design approval.
- Purchased property for the Downtown Detention Facility.
- Completed the design phase of the plaza, alley, and parking on The Block.

FY 2016 Goals

- Complete construction on SR 120 Re-alignment/Gateway.
- Complete right-of-way acquisition and begin construction on Hospital Connector.
- Complete right-of-way acquisition and begin construction on Buford Highway Medians.
- Complete installation of landscaping material for Gateway Grant – Buford Highway/Sugarloaf Parkway.
- Begin engineering on the Pleasant Hill/Buford Highway Interchange project.
- Complete the design phase and begin construction of the downtown parking addition on Main Street between SR120 and Brock Road.
- Complete the design phase and begin construction on the traffic flow/parking improvements at Scot Hudgens Park.
- Award contract and complete construction of the plaza, alley, and parking on The Block.

Duluth 2016

General Fund – Revenues



General Fund Line Item Revenues

Account Number	Description	FY 2013 Actual	FY2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
General Property Taxes					
311100	Property Tax Revenue	\$ 5,567,023	\$ 5,684,289	\$ 5,645,000	\$ 6,190,000
311206	FY 2008 Property Taxes	104	-	-	-
311207	FY 2009 Property Taxes	3,562	889	100	-
311208	FY 2010 Property Taxes	18,677	7,307	500	100
311209	FY 2011 Property Taxes	96,162	45,205	1,000	500
311210	FY 2012 Property Taxes	21,509	83,899	100,000	1,000
311211	FY 2013 Property Taxes	-	2,759	-	100,000
311310	Gwinnett Co Motor Veh Taxes	423,298	320,755	210,000	180,000
311315	Motor Vehicle Title Ad Valorem Tax - TAVT	279,221	784,491	817,000	725,000
311600	Transfer Tax	21,134	34,273	28,000	29,000
311601	Intangible Tax	103,936	88,210	105,000	85,000
311700	Franchise Tax	2,053,665	1,993,614	2,000,000	2,060,000
	Total	8,588,291	9,045,691	8,906,600	9,370,600
Selective Sales & Use Taxes					
314200	Alcohol Beverage Tax	550,033	564,317	550,000	565,000
314300	Mixed Drink Excise Tax	42,666	44,718	42,000	44,000
314500	Energy Excise Tax	1,025	4,086	5,500	9,500
	Total	593,723	613,121	597,500	618,500
Business Taxes					
316100	Occupational Tax	928,361	940,514	880,000	955,000
316101	Occupational Tax Admin Fee	79,798	77,239	72,000	75,000
316200	Insurance Premium Tax	1,325,215	1,372,134	1,372,000	1,435,000
316300	Institutional Tax	60,355	56,489	60,000	50,000
	Total	2,393,729	2,446,376	2,384,000	2,515,000
Penalties & Interest on Delinquent taxes					
319100	Interest on Delinquent Taxes/Fees	23,174	25,443	19,000	19,000
319101	Tax/Fee Penalty	34,466	29,960	30,000	31,000
319200	Alcohol Late Penalty	-	1,945	100	100
319400	Occupational Tax Penalty	8,978	11,091	9,000	10,000
319500	Tax FIFA Cost	2,701	1,797	2,300	1,800
	Total	\$ 69,319	\$ 70,236	\$ 60,400	\$ 61,900

Duluth 2016

General Fund – Revenues



Account Number	Description		FY 2013 Actual		FY2014 Actual		FY 2015 Amended Budget		FY 2016 Adopted Budget
Business Licenses									
321100	Alcohol Handling Permits	\$	44,890	\$	39,340	\$	35,000	\$	37,000
321110	Beer Only Package		2,000		1,000		1,500		1,000
321120	Beer and Wine Package		24,500		26,800		24,000		27,000
321130	Beer, Wine, Liquor Consumption		69,900		68,550		70,000		70,000
321131	Package Store Licenses		30,000		36,000		30,000		30,000
321132	Beer and Wine Consumption		21,700		21,150		21,000		19,000
321133	Beer Only Consumption		1,500		4,550		2,000		3,500
321134	Liquor Consumption		450		300		450		300
321135	Wine Only Consumption		100		100		100		100
321220	Insurance License Fees		58,925		57,463		55,000		56,000
321250	Business Permits		-		190		-		50
321900	Alcohol Application Fees		4,055		4,550		4,500		4,000
Total			258,020		259,993		243,550		247,950
Non-Business Licenses & Permits									
322200	Repermitting Building Permits		559		50		100		100
322210	Rezoning		150		838		1,500		1,500
322230	Sign Permits		11,000		13,700		12,000		16,000
322240	Planning Review Fees		3,040		4,665		7,000		6,000
322901	Vendor Fees		-		3,221		-		-
322902	Filming Permits and Fees		-		-		-		50
Total			14,749		22,474		20,600		23,650
Regulatory Fees									
323110	Development Permits/Land Disturb		1,385		3,662		2,200		3,500
323111	Reinspection fees		-		-		100		100
323113	V/SE/CU Application		650		2,357		1,000		1,000
323120	Building Permits Residential		94,743		39,806		120,000		220,000
323121	Building Permits Commercial		55,378		99,494		90,000		105,000
323122	Mechanical Permits		8,160		10,140		9,000		10,000
323185	Swimming Pool Permits		400		200		600		400
323900	NPDES Stormwater/ Dev Fee		188		712		200		1,000
323930	P & Z Misc Income		3,561		3,850		2,000		1,500
Total		\$	164,464	\$	160,221	\$	225,100	\$	342,500

Duluth 2016

General Fund – Revenues



Account Number	Description		FY 2013 Actual		FY2014 Actual		FY 2015 Amended Budget		FY 2016 Adopted Budget
Federal Government Grants									
331111	DOJ Federal Grant	\$	2,564	\$	7,422	\$	5,100	\$	5,247
	Total		2,564		7,422		5,100		5,247
Local Government Unit Payment in Lieu of Taxes									
338000	Other Taxes		1,392		965		1,000		1,000
338100	Intergovernmental Revenue		1,408,004		1,128,406		1,075,110		1,105,110
	Total		1,409,396		1,129,371		1,076,110		1,106,110
Public Safety									
342112	Police Dept. Copies		5,958		5,204		6,000		4,500
342130	False Alarms		15,150		10,100		5,000		7,500
342310	Police Dept. Fingerprints		17,479		17,981		17,000		18,000
342311	Criminal History Background		40,659		43,114		41,000		42,000
	Total		79,246		76,399		69,000		72,000
Utilities/Enterprise									
344110	Garbage Bags - 32 Gallon		1,744		1,280		1,472		1,120
344111	Garbage Bags - Senior 32 Gal		1,456		1,206		1,440		1,200
344112	Garbage Bags - 13 Gallon		315		253		273		252
344113	Garbage Bags - Senior 13 Gal		253		165		220		220
344114	Garbage Bags - 42 Gallon		275		250		250		200
344115	Garbage Bags - Senior 42 Gallon		26		39		39		26
344130	Recycling Proceeds		13,867		9,234		13,000		12,500
344190	Garbage Bag Rebate		180,295		186,303		180,000		180,000
	Total	\$	198,230	\$	198,730	\$	196,694	\$	195,518

Duluth 2016

General Fund – Revenues



Account Number	Description	FY 2013 Actual	FY2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Culture & Recreation					
347200	Bunten Rd. Facility Rental	\$ 4,760	\$ 5,685	\$ 6,000	\$ 5,500
347201	Pavilion Rental	3,085	3,110	2,000	3,000
347202	Field Rental	30,570	17,863	30,000	30,000
347203	Gym Rental	13,556	10,323	13,000	11,500
347204	Facility Rental - Rogers Bridge	1,180	2,650	2,000	2,000
347205	Facility Rental - WVP Jones	200	340	2,900	1,800
347500	Recreation Programs	95,177	82,215	80,000	80,000
347501	Camps	122,512	130,518	120,000	122,000
347502	Tennis Court Fees	23,025	26,702	23,000	23,000
347503	Special Events Camps	368	1,470	-	1,000
347504	Senior Programs	2,614	860	1,000	4,800
347900	Concessions	-	410	2,000	1,000
	Total	297,045	282,146	281,900	285,600
Other Charges for Services					
349300	Bad Check Fee	150	190	200	200
349310	Online Convenience Fee	3,340	3,560	3,000	3,500
349315	Event Attendant Fees	53,550	27,813	23,000	26,000
349320	Alcohol Training Class	7,660	6,920	6,000	7,000
	Total	64,700	38,483	32,200	36,700
Fines & Forfeitures					
351170	Court Fines	2,987,311	1,945,993	2,300,000	2,300,000
351200	Bonds & Forfeitures	270,556	-	-	-
351320	Cash Confiscation	6,815	-	3,000	100
351900	Red Light Fines/ Income	188,377	148,561	403,000	-
	Total	3,453,059	2,094,554	2,706,000	2,300,100
Interest Revenue					
361000	Interest Income - Checking	7,382	2,964	7,000	3,000
361001	Investment Income	51,438	48,443	44,000	44,000
361002	Investment Inc/ Capital Res	18,230	16,483	16,500	2,500
	Total	\$ 77,050	\$ 67,890	\$ 67,500	\$ 49,500

Duluth 2016

General Fund – Revenues



Account Number	Description	FY 2013 Actual	FY2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Contributions & Donations from Private Sources					
371000	Brick Donations	\$ -	\$ 20	\$ -	\$ -
371001	Flag Donations	1,250	500	500	500
371003	Annual Fall Festival	50,000	-	-	-
371004	Special Events Sponsors	8,396	10,958	43,000	15,000
371005	Donations	100,700	300	20,600	1,500
	Total	160,346	11,778	64,100	17,000
Rents & Royalties					
381000	Downtown Rental Income	52,752	30,018	28,500	6,600
381001	Community Room Rental	(100)	-	-	-
381002	Festival Center Rental	11,807	8,225	8,000	3,000
381003	F/C Patron Table Rental	400	680	500	-
381004	F/C Linen/Equip Rental	2,171	3,475	2,500	500
381005	Alcohol Posted Sign	-	100	-	75
	Total	67,029	42,498	39,500	10,175
Telephone Commissions					
382001	Rental Income Grid	12,055	13,059	12,055	60,000
	Total	12,055	13,059	12,055	60,000
Reimbursement from Damaged Property					
383000	Reimb - Damaged Property	2,299	2,214	1,000	100
383001	Insurance Proceeds - Accidents	62,933	33,907	17,500	22,000
383005	Insurance Claims Reimbursements	7,234	-	43,820	2,000
	Total	72,466	36,121	62,320	24,100
Other					
389000	Miscellaneous Revenue	19,790	7,632	12,000	2,000
389001	Police Dept. Misc. Revenue	5,144	4,770	5,000	4,300
389007	Income from Copies, etc.	116	62	100	100
389008	Town Market	520	870	-	-
389009	Dumpster Card Fees	675	1,150	750	1,000
389010	Sale of Misc. Merchandise	-	95	-	50
389060	Flexible Spending Gain/Loss	73	-	100	50
389065	401A Employee Forfeitures	2,807	4,073	3,000	3,000

Duluth 2016

General Fund – Revenues



Account Number	Description	FY 2013 Actual	FY2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Interfund Transfers					
391220	Transfer From Federal Drug Fund	\$ 2,564	\$ 2,875	\$ 5,100	\$ -
391222	Transfer from Police Tech Fund	100,000	100,000	112,000	100,000
391223	Transfer from State Drug Fund	-	-	-	7,811
391273	Transfer from Fund 581 COPS	-	-	35,077	-
391277	Transfer from Citywide Software	5,852	-	-	-
391300	Residual Equity Transfer In	-	83,536	-	-
	Total	108,416	186,411	152,177	107,811
Proceeds of General Long Term Liabilities					
393500	Inception of Capital Lease	-	138,830	-	-
	Total	-	138,830	-	-
GENERAL FUND TOTAL REVENUE		\$ 18,113,023	\$ 16,960,456	\$ 17,223,356	\$ 17,460,461

Duluth 2016

General Fund – Expenditures



General Fund Line Item Expenditures

Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Mayor & Council					
Governing Body					
Salaries & Wages					
1000-1110-511000	Salaries & Wages	\$ 39,000	\$ 36,000	\$ 39,572	\$ 39,600
Total		39,000	36,000	39,572	39,600
Employee Benefits					
1000-1110-512200	FICA Tax	3,057	2,821	3,058	2,594
Total		3,057	2,821	3,058	2,594
Other Purchased Services					
1000-1110-523203	Cell Phones	960	880	960	960
1000-1110-523500	Travel/Parking	3,528	3,124	4,857	5,904
1000-1110-523700	Certification/ Educ/Training	8,581	11,354	17,343	17,417
1000-1110-523750	Council/Staff Meeting Expense	5,064	5,182	10,179	8,511
Total		18,134	20,541	33,339	32,792
Supplies					
1000-1110-531703	Emp/Council & Comm. Relations	2,066	2,517	1,187	1,008
Total		2,066	2,517	1,187	1,008
Contingencies					
1000-1110-579000	Contingency	-	-	110,000	100,000
Total		-	-	110,000	100,000
Department Total: Governing Body		\$ 62,257	\$ 61,879	\$ 187,156	\$ 175,994
Boards & Committees					
Alcohol Review Board					
Salaries & Wages					
1010-1011-511000	Salaries & Wages	400	375	1,400	1,400
Total		400	375	1,400	1,400
Employee Benefits					
1010-1011-512200	FICA Tax	31	29	110	87
Total		31	29	110	87
Total: Alcohol Review Board		\$ 431	\$ 404	\$ 1,510	\$ 1,487

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Finance Committee					
Salaries & Wages					
1010-1012-511000	Salaries & Wages	\$ 175	\$ 200	\$ 500	\$ 500
	Total	175	200	500	500
Employee Benefits					
1010-1012-512200	FICA Tax	13	15	40	31
	Total	13	15	40	31
	Total: Finance Committee	188	215	540	531
Zoning Board					
Salaries & Wages					
1010-1013-511000	Salaries & Wages	300	225	1,800	1,800
	Total	300	225	1,800	1,800
Employee Benefits					
1010-1013-512200	FICA Tax	23	17	138	112
	Total	23	17	138	112
	Total: Zoning Board	323	242	1,938	1,912
Planning Commission					
Salaries & Wages					
1010-1014-511000	Salaries & Wages	900	700	3,600	3,600
	Total	900	700	3,600	3,600
Employee Benefits					
1010-1014-512200	FICA Tax	69	54	276	223
	Total	69	54	276	223
	Total: Planning Commission	969	754	3,876	3,823
	Department Total: Boards & Committees	\$ 1,911	\$ 1,615	\$ 7,864	\$ 7,753
City Manager					
City Managers Office					
Salaries & Wages					
1020-1320-511000	Salaries & Wages	162,300	139,589	152,309	157,207
1020-1320-511300	Overtime	-	63	1,500	1,562

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
City Managers Office					
Employee Benefits					
1020-1320-512100	Group Insurance	\$ 13,637	\$ 13,465	\$ 32,935	\$ 18,117
1020-1320-512200	FICA Tax	12,371	10,000	12,532	12,146
1020-1320-512400	Retirement Contrib/Pension	9,023	11,950	15,622	13,566
1020-1320-512900	Vehicle Allowance	5,100	2,952	2,600	2,600
	Total	40,131	38,367	63,689	46,428
Purchased Professional & Technical Services					
1020-1320-521100	Meeting Facilitator	4,705	2,616	10,495	5,744
1020-1320-521200	Professional Services	35,041	46,652	49,833	55,001
	Total	39,746	49,268	60,328	60,745
Purchased Property Services					
1020-1320-522203	General Emergency Repairs	-	76,226	151,820	110,000
	Total	-	76,226	151,820	110,000
Other Purchased Services					
1020-1320-523203	Cell Phones	1,320	690	960	-
1020-1320-523600	Dues & Professional Fees	1,199	512	4,110	4,110
1020-1320-523700	Certification/ Educ/Training	5,885	5,031	11,200	9,201
1020-1320-523750	Council/Staff Meeting Expense	(150)	-	2,000	2,000
	Total	8,254	6,233	18,270	15,311
Supplies					
1020-1320-531100	Office Supplies	709	1,750	2,167	2,000
1020-1320-531601	Office Equipment	-	144	250	250
1020-1320-531703	Emp/Council & Comm. Relations	1,222	947	2,000	2,000
	Total	1,931	2,841	4,417	4,250
Machinery & Equipment					
1020-1320-542100	Machinery	198,476	186,697	107,797	-
	Total	198,476	186,697	107,797	-
Department Total: City Manager		\$ 450,837	\$ 499,284	\$ 560,130	\$ 395,503

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
City Clerk/Business office					
Clerk Administration					
Salaries & Wages					
1040-1330-511000	Salaries & Wages	\$ 197,017	\$ 201,814	\$ 213,655	\$ 216,470
1040-1330-511101	Part Time Salaries & Wages	26,020	28,951	51,549	59,295
1040-1330-511300	Overtime	93	294	5,461	1,034
	Total	223,130	231,058	270,665	276,798
Employee Benefits					
1040-1330-512100	Group Insurance	44,902	44,418	57,030	50,119
1040-1330-512200	FICA Tax	15,928	16,970	20,706	20,869
1040-1330-512400	Retirement Contrib/Pension	15,894	16,572	20,311	21,750
	Total	76,724	77,961	98,047	92,739
Purchased Professional & Technical Services					
1040-1330-521101	Management Consulting Services	7,214	6,962	8,200	7,900
1040-1330-521200	Professional Services	67,742	70,516	120,000	120,000
	Total	74,956	77,478	128,200	127,900
Other Purchased Services					
1040-1330-523100	Property Liability Insurance	316,846	285,285	358,040	310,000
1040-1330-523203	Cell Phones	1,440	1,920	2,880	1,920
1040-1330-523300	Advertising/Public Notices	1,050	794	4,960	4,841
1040-1330-523500	Travel/Parking	421	249	500	625
1040-1330-523600	Dues & Professional Fees	54,490	45,850	51,741	52,210
1040-1330-523700	Certification/ Educ/Training	7,074	7,684	11,683	12,082
	Total	381,321	341,782	429,804	381,678
Supplies					
1040-1330-531100	Office Supplies	9,518	8,880	9,838	9,969
1040-1330-531400	Subscriptions & Periodicals	6,035	6,338	9,460	7,964
1040-1330-531601	Office Equipment	900	1,449	1,450	1,400
1040-1330-531701	Election Supplies/Notices	20	3,275	250	3,400
1040-1330-531703	Emp/Council & Comm. Relations	2,751	2,403	2,800	4,000
	Total	\$ 19,224	\$ 22,345	\$ 23,798	\$ 26,733

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Clerk Administration					
Intergovernmental					
1040-1330-571001	Taxes on Purchased Property	\$ -	\$ 9,660	\$ 21,500	\$ 21,500
	Total	-	9,660	21,500	21,500
Bad Debts					
1040-1330-574000	Bad Debts	2,350	1,747	3,360	3,360
	Total	2,350	1,747	3,360	3,360
	Total: Clerk Administration	777,705	762,031	975,374	930,707
Finance Office					
Salaries & Wages					
1040-1510-511000	Salaries & Wages	156,817	164,684	186,082	194,842
1040-1510-511101	Part Time Salaries & Wages	41,578	49,048	43,805	45,126
1040-1510-511300	Overtime	43	80	506	532
	Total	198,438	213,811	230,393	240,500
Employee Benefits					
1040-1510-512100	Group Insurance	23,210	28,374	47,697	39,562
1040-1510-512200	FICA Tax	15,012	16,083	17,625	18,398
1040-1510-512400	Retirement Contrib/Pension	12,919	13,149	17,804	19,537
	Total	51,140	57,606	83,126	77,498
Purchased Professional & Technical Services					
1040-1510-521200	Professional Services	42,000	36,000	40,000	42,000
	Total	42,000	36,000	40,000	42,000
Other Purchased Services					
1040-1510-523203	Cell Phones	-	-	960	960
1040-1510-523500	Travel/Parking	585	667	920	721
1040-1510-523600	Dues & Professional Fees	655	705	756	706
1040-1510-523602	Bank/Credit Card Fees	27,061	25,319	31,678	33,638
1040-1510-523700	Certification/ Educ/Training	1,975	2,172	3,405	2,254
	Total	30,275	28,863	37,719	38,279
Supplies					
1040-1510-531400	Subscriptions & Periodicals	-	80	250	250
	Total	-	80	250	250
	Total: Finance Office	\$ 321,854	\$ 336,360	\$ 391,488	\$ 398,527

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Business Office					
Salaries & Wages					
1040-1520-511000	Salaries & Wages	\$ 150,581	\$ 163,353	\$ 154,341	\$ 160,659
1040-1520-511101	Overtime	343	1,127	1,980	2,078
	Total	150,924	164,481	156,321	162,738
Employee Benefits					
1040-1520-512100	Group Insurance	49,816	53,039	53,969	51,275
1040-1520-512200	FICA Tax	10,913	11,989	11,959	12,449
1040-1520-512400	Retirement Contrib/Pension	11,284	12,306	14,597	15,538
	Total	72,013	77,334	80,525	79,263
Other Purchased Services					
1040-1520-523500	Travel/Parking	-	-	2,870	2,630
1040-1520-523600	Dues & Professional Fees	70	120	260	245
1040-1520-523700	Certification/ Educ/Training	1,622	2,095	2,349	3,199
	Total	1,692	2,215	5,479	6,074
Supplies					
1040-1520-531400	Subscriptions & Periodicals	-	-	80	80
1040-1520-531550	Garbage Bags for Resale	3,843	3,523	3,000	4,500
1040-1520-531601	Office Equipment	65	40	637	575
	Total	3,908	3,563	3,717	5,155
Intergovernmental					
1040-1520-571000	Intergovernmental Expenditures	347	966	750	600
	Total	347	966	750	600
	Total: Business Office	228,884	248,558	246,792	253,829
Information Technology					
Salaries & Wages					
1040-1535-511000	Salaries & Wages	130,076	134,580	175,628	188,830
1040-1535-511300	Overtime	-	-	1,062	1,139
	Total	\$ 130,076	\$ 134,580	\$ 176,690	\$ 189,970

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Information Technology					
Employee Benefits					
1040-1535-512100	Group Insurance	\$ 34,723	\$ 36,186	\$ 65,831	\$ 46,077
1040-1535-512200	FICA Tax	9,440	9,711	14,014	14,533
1040-1535-512400	Retirement Contrib/Pension	9,505	10,110	17,403	18,748
	Total	53,667	56,007	97,248	79,358
Purchased Professional & Technical Services					
1040-1535-521101	Management Consulting Services	2,585	8,000	6,000	6,000
1040-1535-521300	Technical Services	-	-	17,920	20,000
	Total	2,585	8,000	23,920	26,000
Purchased Property Services					
1040-1535-522201	Office Equipment Maintenance	4,890	1,600	2,000	2,000
1040-1535-522204	Radio Maintenance	31,805	-	-	-
1040-1535-522322	Equipment Leases	122,342	115,550	129,600	129,400
	Total	159,037	117,150	131,600	131,400
Other Purchased Services					
1040-1535-523201	Telephone	132,866	154,606	168,960	175,600
1040-1535-523202	Support Agreements	145,687	78,617	158,552	185,604
1040-1535-523203	Cell Phones	15,466	1,920	2,720	2,880
1040-1535-523204	Police Dept Cell Phones	4,021	-	-	-
1040-1535-523205	Internet Commerce	3,045	3,144	3,240	3,240
1040-1535-523700	Certification/ Educ/Training	2,990	4,430	3,580	10,000
1040-1535-523801	Software Licenses	19,741	27,508	28,995	28,995
	Total	323,817	270,224	366,047	406,319
Supplies					
1040-1535-531601	Office Equipment	105,529	88,903	48,300	25,000
1040-1535-531602	Computer Upgrades	29,792	51,275	80,900	42,850
	Total	135,321	140,178	129,200	67,850
Total: Information Technology		\$ 804,504	\$ 726,140	\$ 924,705	\$ 900,897

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Human Resources					
Salaries & Wages					
1040-1540-511000	Salaries & Wages	\$ 120,633	\$ 124,699	\$ 145,025	\$ 152,575
1040-1540-511101	Part Time Salaries & Wages	-	3,197	-	-
1040-1540-511300	Overtime	194	377	856	968
	Total	120,827	128,273	145,881	153,542
Employee Benefits					
1040-1540-512100	Group Insurance	21,188	22,254	41,274	30,470
1040-1540-512200	FICA Tax	9,146	9,433	11,160	11,746
1040-1540-512400	Retirement Contrib/Pension	10,240	10,519	13,859	15,354
1040-1540-512901	Health & Wellness	1,347	900	3,000	3,000
1040-1540-512902	Employee Meetings & Awards	1,896	3,246	4,000	4,000
	Total	43,817	46,352	73,293	64,570
Purchased Professional & Technical Services					
1040-1540-521101	Management Consulting Services	-	-	-	2,000
1040-1540-521300	Technical Services	-	870	1,080	1,080
	Total	-	870	1,080	3,080
Other Purchased Services					
1040-1540-523600	Dues & Professional Fees	330	803	865	865
1040-1540-523700	Certification/ Educ/Training	1,675	1,418	3,575	3,575
1040-1540-523901	Recruitment & Hiring	6,902	42,776	21,000	14,700
	Total	8,906	44,998	25,440	19,140
Supplies					
1040-1540-531109	Safety / Disaster Mgmt Supplies & Equipment	2,572	494	1,000	2,000
1040-1540-531400	Subscriptions & Periodicals	437	-	650	650
1040-1540-531601	Office Equipment	1,346	194	1,000	1,000
1040-1540-531702	Employee Relations	976	1,603	600	600
	Total	5,331	2,290	3,250	4,250
Self Funded Insurance					
1040-1540-552200	Claims	-	12,210	8,000	13,000
	Total	-	12,210	8,000	13,000
Total: Human Resources		\$ 178,881	\$ 234,993	\$ 256,944	\$ 257,582

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Custodial/Bldg. Maintenance					
Salaries & Wages					
1040-1565-511000	Salaries & Wages	\$ 25,207	\$ 25,391	\$ 31,130	\$ 27,352
1040-1565-511300	Overtime	45	9	621	672
	Total	25,252	25,400	31,751	28,024
Employee Benefits					
1040-1565-512100	Group Insurance	12,556	12,354	15,415	15,574
1040-1565-512200	FICA Tax	1,759	1,779	2,382	2,144
1040-1565-512400	Retirement Contrib/Pension	2,006	2,122	2,537	2,803
	Total	16,321	16,256	20,334	20,520
Purchased Professional & Technical Services					
1040-1565-521303	Maintenance Tech/ Contracts	-	659	4,414	7,414
	Total	-	659	4,414	7,414
Purchased Property Services					
1040-1565-522130	Bldg. Maintenance/Cleaning	9,595	5,869	17,850	18,350
	Total	9,595	5,869	17,850	18,350
Supplies					
1040-1565-531102	Building Supplies	4,173	2,233	7,331	5,780
	Total	4,173	2,233	7,331	5,780
	Total: Custodial/Bldg. Maintenance	55,340	50,416	81,680	80,088
	Department Total: City Clerk/Business Office	\$ 2,367,168	\$ 2,358,498	\$ 2,876,983	\$ 2,821,631
General Government					
General Govt Operations/Services					
Salaries & Wages					
1060-1566-511210	Event Salaries	49,603	30,464	31,461	24,509
	Total	49,603	30,464	31,461	24,509
Employee Benefits					
1060-1566-512200	FICA Tax	3,877	2,231	2,289	1,520
	Total	\$ 3,877	\$ 2,231	\$ 2,289	\$ 1,520

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
General Govt Operations/Services					
Purchased Property Services					
1060-1566-522140	Landscaping Downtown Properties	\$ 36,656	\$ 32,148	\$ 39,392	\$ 41,604
1060-1566-522144	Landscaping Bunten Road park	15,404	-	-	-
1060-1566-522146	Landscaping PIB Medians	3,060	3,165	3,492	3,360
1060-1566-522147	Landscaping Public Safety	7,667	8,665	8,967	9,192
1060-1566-522202	Vehicle Repairs/Maintenance	2,029	296	900	810
1060-1566-522203	General Emergency Repairs	54,479	-	-	-
1060-1566-522205	Repairs & Maint - Landscape	1,995	-	1,500	1,500
1060-1566-522320	Equipment Rental	2,172	2,016	2,096	2,016
	Total	123,461	46,290	56,347	58,482
Other Purchased Services					
1060-1566-523101	Insurance Deductible	-	-	2,000	2,000
	Total	-	-	2,000	2,000
Supplies					
1060-1566-531101	Postage	6,517	8,063	8,250	8,250
1060-1566-531210	Water/Sewer	11,250	11,822	18,759	18,524
1060-1566-531215	Stormwater Fees	7,055	7,484	10,136	9,800
1060-1566-531230	Electric	75,528	73,741	80,762	82,692
1060-1566-531235	Cable	-	-	960	-
1060-1566-531401	Records Preservation	5,234	-	2,000	1,000
1060-1566-531702	Employee Relations	1,217	1,579	1,500	1,500
	Total	106,800	102,690	122,367	121,766
	Total: General Govt Operations/Services	283,742	181,674	214,464	208,276
Red Clay Theatre					
Purchased Property Services					
1060-1573-522203	General Emergency Repairs	1,250	4,979	10,460	8,832
	Total	\$ 1,250	\$ 4,979	\$ 10,460	\$ 8,832

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Red Clay Theatre					
Other Purchased Services					
1060-1573-523201	Telephone	\$ 5,073	\$ 5,284	\$ 6,513	\$ 6,968
Total		5,073	5,284	6,513	6,968
Supplies					
1060-1573-531210	Water/Sewer	1,773	1,263	1,900	1,620
1060-1573-531220	Gas	1,703	1,968	2,400	2,280
1060-1573-531230	Electric	12,123	11,999	13,800	13,800
Total		15,599	15,229	18,100	17,700
Total: Red Clay Theatre		21,922	25,491	35,073	33,500
Department Total: General Government		\$ 305,664	\$ 207,166	\$ 249,537	\$ 241,776
Public Information/Marketing					
Public Information Administration					
Salaries & Wages					
1080-1570-511000	Salaries & Wages	\$ 72,215	\$ 156,473	\$ 223,175	\$ 154,117
1080-1570-511101	Part Time Salaries & Wages	42,316	14,294	-	-
1080-1570-511200	Seasonal/Temporary	-	-	-	18,833
1080-1570-511300	Overtime	-	865	2,873	1,524
Total		114,531	171,633	226,048	174,473
Employee Benefits					
1080-1570-512100	Group Insurance	12,408	26,108	60,388	27,059
1080-1570-512200	FICA Tax	8,689	12,799	17,293	13,074
1080-1570-512400	Retirement Contrib/Pension	6,017	10,900	21,475	15,564
Total		27,114	49,807	99,156	55,697
Purchased Professional & Technical Services					
1080-1570-521200	Professional Services	-	-	71,700	50,500
Total		-	-	71,700	50,500
Other Purchased Services					
1080-1570-523203	Cell Phones	1,050	1,460	2,520	1,920
1080-1570-523600	Dues & Professional Fees	830	4,160	7,720	7,700
1080-1570-523700	Certification/ Educ/Training	2,736	2,240	3,350	2,600
Total		\$ 4,616	\$ 7,860	\$ 13,590	\$ 12,220

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Public Information Administration					
Supplies					
1080-1570-531100	Office Supplies	\$ 2,374	\$ 1,991	\$ 2,400	\$ 2,400
1080-1570-531703	Emp/Council & Comm. Relations	971	1,106	7,150	3,400
1080-1570-531704	Citywide Promotions	50,322	48,298	57,000	57,000
1080-1570-531705	Newsletter	27,817	36,905	38,280	54,800
	Total	81,484	88,299	104,830	117,600
	Total: Public Information Administration	227,745	317,600	515,324	410,491
Downtown/Main Street					
Purchased Professional & Technical Services					
1080-1571-521300	Technical Services	7,076	93,800	-	-
	Total	7,076	93,800	-	-
Other Purchased Services					
1080-1571-523301	Advertising/Promotions	18,972	21,918	26,000	26,000
1080-1571-523802	Music Licensing Fees	655	797	1,050	1,050
1080-1571-523850	Contract Labor	6,657	6,932	6,550	4,500
	Total	26,284	29,647	33,600	31,550
Supplies					
1080-1571-531103	Signs/Banners	3,500	3,588	7,000	5,500
1080-1571-531104	Supplies	-	-	6,000	2,500
1080-1571-531600	Small Equipment	-	-	2,500	1,800
1080-1571-531800	Special Events	54,242	58,936	133,415	181,000
1080-1571-531801	New Years Eve Celebration	48,548	40,353	30,000	35,000
1080-1571-531802	Fireworks/Concerts	20,024	20,602	12,600	15,000
	Total	126,313	123,479	191,515	240,800
	Total: Downtown/Main Street	159,673	246,926	225,115	272,350
Department Total: Public Information/Marketing		\$ 387,418	\$ 564,526	\$ 740,439	\$ 682,841

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Municipal Court					
Municipal Court Administration					
Salaries & Wages					
2000-2100-511000	Salaries & Wages	\$ 356,975	\$ 364,448	\$ 384,829	\$ 394,739
2000-2100-511101	Part Time Salaries & Wages	25,644	24,951	39,254	40,417
2000-2100-511200	Seasonal/Temporary	6,031	3,844	9,125	12,000
2000-2100-511300	Overtime	929	216	1,000	2,017
	Total	389,579	393,458	434,208	449,173
Employee Benefits					
2000-2100-512100	Group Insurance	73,553	69,718	83,082	90,867
2000-2100-512200	FICA Tax	29,258	29,568	33,485	33,849
2000-2100-512400	Retirement Contrib/Pension	26,423	27,211	36,619	35,998
	Total	129,235	126,497	153,186	160,714
Purchased Professional & Technical Services					
2000-2100-521310	Witness Fees	-	-	150	150
2000-2100-521311	Indigent Defense	2,139	1,293	1,300	3,500
2000-2100-521312	Language Translator	1,281	1,718	2,110	4,110
2000-2100-521313	Collection Agency Fees	18	-	500	1
	Total	3,437	3,011	4,060	7,761
Purchased Property Services					
2000-2100-522201	Office Equipment Maintenance	20	310	600	600
2000-2100-522322	Equipment Leases	468	468	710	600
	Total	488	778	1,310	1,200
Other Purchased Services					
2000-2100-523203	Cell Phones	720	960	960	960
2000-2100-523300	Advertising/Public Notices	325	250	250	500
2000-2100-523600	Dues & Professional Fees	970	1,198	1,430	1,430
2000-2100-523700	Certification/ Educ/Training	5,312	3,836	6,530	10,050
2000-2100-523801	Software Licenses	13,889	-	-	-
	Total	\$ 21,215	\$ 6,244	\$ 9,170	\$ 12,940

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Municipal Court Administration					
Supplies					
2000-2100-531100	Office Supplies	\$ 5,587	\$ 5,382	\$ 2,000	\$ 6,000
2000-2100-531400	Subscriptions & Periodicals	729	712	950	670
2000-2100-531601	Office Equipment	7,480	1,149	2,045	2,045
2000-2100-531703	Emp/Council & Comm. Relations	268	880	650	1,000
	Total	14,063	8,124	5,645	9,715
Payments to Other Agencies					
2000-2100-572001	Peace Officers A & B	83,971	-	-	-
2000-2100-572002	Peace Officer Training	146,674	-	-	-
2000-2100-572003	Local Victim Assistance	76,685	-	-	-
2000-2100-572004	Georgia Crime Victims	1,867	-	-	-
2000-2100-572005	Brain & Spinal Injury	5,850	-	-	-
2000-2100-572006	Crime Lab Fee	1,974	-	-	-
2000-2100-572007	Jail Construction	154,015	-	-	-
2000-2100-572008	County Drug Abuse	13,976	-	-	-
2000-2100-572009	IDF	156,395	-	-	-
2000-2100-572010	Drivers Education Fund	72,327	-	-	-
	Total	713,733	-	-	-
Payments to Others					
2000-2100-573001	Cash Bond Refund	152,762	-	-	-
	Total	152,762	-	-	-
Department Total: Municipal Court		\$ 1,424,511	\$ 538,111	\$ 607,579	\$ 641,503
Police					
Police Administration					
Salaries & Wages					
3000-3210-511000	Salaries & Wages	367,135	379,614	397,000	401,516
3000-3210-511300	Overtime	68	97	2,688	2,882
	Total	\$ 367,202	\$ 379,711	\$ 399,688	\$ 404,398

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Police Administration					
Employee Benefits					
3000-3210-512100	Group Insurance	\$ 42,530	\$ 41,602	\$ 48,760	\$ 52,761
3000-3210-512200	FICA Tax	28,124	28,443	30,579	30,137
3000-3210-512400	Retirement Contrib/Pension	28,308	29,553	37,291	40,440
	Total	98,962	99,597	116,630	123,338
Purchased Professional & Technical Services					
3000-3210-521200	Professional Services	76,916	72,799	73,000	73,000
3000-3210-521303	Maintenance Tech/ Contracts	-	-	46,929	10,000
	Total	76,916	72,799	119,929	83,000
Purchased Property Services					
3000-3210-522130	Bldg. Maintenance/Cleaning	23,571	9,941	10,000	10,000
	Total	23,571	9,941	10,000	10,000
Other Purchased Services					
3000-3210-523600	Dues & Professional Fees	75	691	505	500
3000-3210-523700	Certification/ Educ/Training	55,139	65,187	59,854	60,000
	Total	55,214	65,877	60,359	60,500
Supplies					
3000-3210-531100	Office Supplies	21,808	22,949	18,995	19,000
3000-3210-531104	Supplies	515	-	-	-
3000-3210-531210	Water/Sewer	5,282	2,118	2,000	2,000
3000-3210-531230	Electric	139,793	142,087	145,000	156,000
3000-3210531235	Cable	-	-	960	-
3000-3210531702	Employee Relations	-	-	300	300
3000-3210531706	Uniforms	897	1,493	1,200	1,200
	Total	168,295	168,647	168,455	178,500
	Total: Police Administration	790,160	796,573	875,061	859,736
Criminal Investigations Division					
Salaries & Wages					
3000-3221-511000	Salaries & Wages	417,316	528,036	523,310	603,891
3000-3221-511300	Overtime	7,179	15,151	26,208	32,172
	Total	\$ 424,495	\$ 543,188	\$ 549,518	\$ 636,063

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Criminal Investigations Division					
Employee Benefits					
3000-3221-512100	Group Insurance	\$ 86,129	\$ 107,750	\$ 131,244	\$ 151,482
3000-3221-512200	FICA Tax	31,489	40,384	40,836	47,905
3000-3221-512400	Retirement Contrib/Pension	35,367	59,991	46,911	57,656
	Total	152,985	208,126	218,991	257,043
Purchased Property Services					
3000-3221-522201	Office Equipment Maintenance	-	-	1,000	500
	Total	-	-	1,000	500
Other Purchased Services					
3000-3221-523600	Dues & Professional Fees	300	300	1,100	1,100
	Total	300	300	1,100	1,100
Supplies					
3000-3221-531104	Supplies	-	338	1,660	1,240
3000-3221-531107	Evidence Collection & Processing	375	564	5,000	5,000
3000-3221-531601	Office Equipment	-	-	500	500
3000-3221-531603	Police Equipment	411	2,257	5,260	4,790
3000-3221-531604	Police Vests	-	10,529	12,108	10,494
3000-3221-531703	Emp/Council & Comm. Relations	-	6,009	11,648	12,028
3000-3221-531706	Uniforms	3,046	5,459	6,976	6,726
	Total	3,831	25,156	43,152	40,778
	Total: Criminal Investigations Division	581,611	776,769	813,761	935,484
Police Uniform Division					
Salaries & Wages					
3000-3223-511000	Salaries & Wages	2,269,233	2,351,822	2,566,998	2,622,730
3000-3223-511101	Part Time Salaries & Wages	18,063	15,917	23,134	-
3000-3223-511300	Overtime	126,245	176,269	207,639	203,808
	Total	2,413,542	2,544,008	2,797,771	2,826,538
Employee Benefits					
3000-3223-512100	Group Insurance	440,256	471,718	619,516	615,097
3000-3223-512200	FICA Tax	177,735	187,719	213,912	215,514
3000-3223-512400	Retirement Contrib/Pension	159,755	173,495	260,239	251,940
	Total	\$ 777,746	\$ 832,931	\$ 1,093,667	\$ 1,082,551

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General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Police Uniform Division					
Purchased Professional & Technical Services					
3000-3223-521312	Language Translator	\$ 1,145	\$ 895	\$ 1,500	\$ 1,500
	Total	1,145	895	1,500	1,500
Purchased Property Services					
3000-3223-522201	Office Equipment Maintenance	81	404	1,000	1,000
3000-3223-522206	Repairs & Maint - Equipment	4,203	3,115	6,840	5,430
	Total	4,284	3,519	7,840	6,430
Other Purchased Services					
3000-3223-523600	Dues & Professional Fees	-	-	440	100
	Total	-	-	440	100
Supplies					
3000-3223-531108	Prisoner Medical & Supply	3,357	3,992	16,200	16,200
3000-3223-531111	Supplies - K-9	4,847	7,130	25,072	8,720
3000-3223-531603	Police Equipment	25,172	48,912	43,227	35,213
3000-3223-531706	Uniforms	21,983	23,730	45,930	35,919
	Total	55,358	83,765	130,429	96,052
Total: Police Uniform Division		3,252,076	3,465,118	4,031,647	4,013,171
Police Support Services Division					
Salaries & Wages					
3000-3224-511000	Salaries & Wages	266,690	288,229	373,032	386,754
3000-3224-511101	Part Time Salaries & Wages	87,108	103,409	162,836	172,934
3000-3224-511300	Overtime	10,703	12,671	18,931	19,228
	Total	364,501	404,309	554,799	578,917
Employee Benefits					
3000-3224-512100	Group Insurance	70,360	76,281	131,848	115,757
3000-3224-512200	FICA Tax	26,956	29,741	44,152	44,287
3000-3224-512400	Retirement Contrib/Pension	20,690	20,908	35,225	36,606
	Total	118,005	126,930	211,225	196,650
Purchased Property Services					
3000-3224-522201	Office Equipment Maintenance	80	-	3,000	3,000
	Total	\$ 80	\$ -	\$ 3,000	\$ 3,000

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Police Support Services Division					
Other Purchased Services					
3000-3224-523202	Support Agreements	\$ -	\$ 141,450	\$ 252,494	\$ 180,108
3000-3224-523600	Dues & Professional Fees	310	-	500	500
3000-3224-523700	Certification/ Educ/Training	(75)	-	-	-
3000-3224-523902	Records Destruction	1,383	474	1,500	700
	Total	1,618	141,924	254,494	181,308
Supplies					
3000-3224-531101	Postage	6,037	6,842	7,120	7,120
3000-3224-531107	Evidence Collection & Processing	9,649	15,790	12,520	11,400
3000-3224-531601	Office Equipment	10,364	8,048	9,500	6,400
3000-3224-531602	Computer Upgrades	34,199	224,025	83,474	49,709
3000-3224-531603	Police Equipment	21,213	25,820	21,640	195,400
3000-3224-531706	Uniforms	-	-	-	15,500
	Total	81,461	280,525	134,254	285,529
	Total: Police Support Svcs Division	565,666	953,688	1,157,772	1,245,404
Community Policing Division					
Salaries & Wages					
3000-3250-511000	Salaries & Wages	154,073	-	-	-
3000-3250-511300	Overtime	4,740	-	-	-
	Total	158,813	-	-	-
Employee Benefits					
3000-3250-512100	Group Insurance	32,558	-	-	-
3000-3250-512200	FICA Tax	11,994	-	-	-
3000-3250-512400	Retirement Contrib/Pension	15,537	-	-	-
	Total	60,089	-	-	-
Other Purchased Services					
3000-3250-523600	Dues & Professional Fees	440	-	-	-
	Total	\$ 440	\$ -	\$ -	\$ -

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Community Policing Division					
Supplies					
3000-3250-531603	Police Equipment	\$ 5,496	\$ -	\$ -	\$ -
3000-3250-531604	Police Vests	5,128	-	-	-
3000-3250-531703	Emp/Council & Comm. Relations	5,187	-	-	-
3000-3250-531706	Uniforms	2,724	-	-	-
	Total	18,535	-	-	-
	Total: Community Policing Division	237,878	-	-	-
Police Dispatch					
Salaries & Wages					
3000-3270-511000	Salaries & Wages	429,182	444,055	496,805	520,742
3000-3270-511101	Part Time Salaries & Wages	-	-	38,935	28,200
3000-3270-511300	Overtime	31,574	25,061	33,328	31,947
	Total	460,757	469,117	569,068	580,889
Employee Benefits					
3000-3270-512100	Group Insurance	113,571	138,761	195,818	183,928
3000-3270-512200	FICA Tax	33,097	32,851	43,534	43,421
3000-3270-512400	Retirement Contrib/Pension	33,055	29,700	49,460	49,902
	Total	179,724	201,312	288,812	277,251
Purchased Property Services					
3000-3270-522322	Equipment Leases	-	-	3,492	3,492
	Total	-	-	3,492	3,492
Other Purchased Services					
3000-3270-523202	Support Agreements	280	32,653	35,000	39,240
	Total	280	32,653	35,000	39,240
Supplies					
3000-3270-531100	Office Supplies	-	-	200	200
3000-3270-531601	Office Equipment	-	32,553	32,970	61,640
	Total	-	32,553	33,170	61,840
Machinery & Equipment					
3000-3270-542400	Computers	-	2,949	4,000	4,000
	Total	-	2,949	4,000	4,000
	Total: Police Dispatch	\$ 640,761	\$ 738,583	\$ 933,542	\$ 966,712

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Consolidated Vehicle Maintenance Division					
Purchased Property Services					
3000-3290-522202	Vehicle Repairs/Maintenance	\$ 109,105	\$ 112,809	\$ 120,119	\$ 120,117
3000-3290-522207	Vehicle Accident Repairs	25,052	34,147	30,000	30,000
3000-3290-522322	Equipment Leases	-	-	38,398	38,397
	Total	134,157	146,956	188,517	188,514
Other Purchased Services					
3000-3290-523101	Insurance Deductible	5,000	4,995	6,000	6,000
3000-3290-523600	Dues & Professional Fees	475	475	629	629
3000-3290-523903	Emissions/Tags/Titles	1,746	1,490	2,743	2,763
	Total	7,221	6,960	9,372	9,392
Supplies					
3000-3290-531270	Fuel & Oil	284,974	307,480	320,000	320,000
3000-3290-531603	Police Equipment	-	8,976	9,634	24,388
	Total	284,974	316,456	329,634	344,388
Machinery & Equipment					
3000-3290-542100	Machinery	-	138,830	-	-
	Total	-	138,830	-	-
	Total: Consolidated Vehicle Maintenance Division	426,352	609,203	527,523	542,294
Red Light Monitoring					
Purchased Property Services					
3000-3295-522322	Equipment Leases	114,000	114,300	342,000	-
	Total	114,000	114,300	342,000	-
Supplies					
3000-3295-531230	Electric	-	-	3,780	-
	Total	-	-	3,780	-
	Total: Red Light Monitoring	114,000	114,300	345,780	-
	Department Total: Police	\$ 6,608,503	\$ 7,454,234	\$ 8,685,086	\$ 8,562,800

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General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Public Works					
Public Works Administration					
Salaries & Wages					
4000-4100-511000	Salaries & Wages	\$ 534,144	\$ 560,768	\$ 755,012	\$ 722,331
4000-4100-511101	Part Time Salaries & Wages	36,842	26,387	56,648	73,929
4000-4100-511300	Overtime	13,147	49,404	60,091	60,092
	Total	584,133	636,558	871,751	856,352
Employee Benefits					
4000-4100-512100	Group Insurance	165,553	179,722	319,778	294,030
4000-4100-512200	FICA Tax	42,344	46,730	60,195	62,540
4000-4100-512400	Retirement Contrib/Pension	38,398	41,517	69,828	67,868
	Total	246,295	267,968	449,801	424,437
Purchased Professional & Technical Services					
4000-4100-521200	Professional Services	-	-	7,200	19,401
	Total	-	-	7,200	19,401
Purchased Property Services					
4000-4100-522202	Vehicle Repairs/Maintenance	18,551	10,939	12,560	16,390
4000-4100-522203	General Emergency Repairs	17,879	42,417	13,275	19,825
4000-4100-522206	Repairs & Maint - Equipment	25,803	32,683	30,980	28,480
4000-4100-522208	Repairs & Maint - Streets/ Sidewalks	6,344	1,324	9,500	7,500
4000-4100-522321	Linen/Uniform Rental Service	3,743	7,205	7,620	7,360
	Total	72,320	94,568	73,935	79,555
Other Purchased Services					
4000-4100-523203	Cell Phones	2,390	3,849	4,680	5,640
4000-4100-523600	Dues & Professional Fees	-	-	4,750	4,750
4000-4100-523700	Certification/ Educ/Training	8,712	3,400	5,700	5,600
	Total	\$ 11,102	\$ 7,248	\$ 15,130	\$ 15,990

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Public Works Administration					
Supplies					
4000-4100-531100	Office Supplies	\$ 1,633	\$ 17,562	\$ 1,850	\$ 1,850
4000-4100-531103	Signs/Banners	7,081	11,666	9,300	9,250
4000-4100-531104	Supplies	27,012	24,640	18,500	19,500
4000-4100-531108	Prisoner Medical & Supply	7,340	11,171	22,000	14,000
4000-4100-531109	Safety / Disaster Mgmt Supplies & Equipment	1,798	739	38,726	40,000
4000-4100-531210	Water/Sewer	2,225	2,069	2,220	2,220
4000-4100-531220	Gas	2,131	2,577	3,960	3,960
4000-4100-531230	Electric	7,536	10,225	9,878	8,928
4000-4100-531235	Cable	784	823	804	864
4000-4100-531600	Small Equipment	-	-	2,500	3,001
4000-4100-531702	Employee Relations	-	-	150	-
4000-4100-531703	Emp/Council & Comm. Relations	1,228	2,994	2,700	3,400
Total		58,768	84,466	112,588	106,973
Machinery & Equipment					
4000-4100-542100	Machinery	2,229	-	103,270	-
4000-4100-542200	Vehicles	108,032	-	81,900	-
Total		110,261	-	185,170	-
Total: Public Works Administration		1,082,880	1,090,808	1,715,575	1,502,709
Community Enhancement					
Supplies					
4000-4120-531110	Veterans Flags & Markers	6,278	5,429	7,050	6,050
4000-4120-531707	Holiday Decorations	15,314	15,328	19,625	17,004
Total		21,592	20,757	26,675	23,054
Total: Community Enhancement		21,592	20,757	26,675	23,054
Citywide Building/Property Maintenance					
Purchased Professional & Technical Services					
4000-4125-521303	Maintenance Tech/ Contracts	74,249	94,735	68,576	69,796
Total		\$ 74,249	\$ 94,735	\$ 68,576	\$ 69,796

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Citywide Building/Property Maintenance					
Purchased Property Services					
4000-4125-522130	Bldg. Maintenance/Cleaning	\$ 11,137	\$ 9,385	\$ 15,000	\$ 10,000
4000-4125-522210	General Repairs	38,342	54,265	98,500	103,501
	Total	49,479	63,650	113,500	113,501
	Total: Citywide Building/Property Maintenance	123,728	158,385	182,076	183,297
	Department Total: Public Works	\$ 1,228,199	\$ 1,269,950	\$ 1,924,326	\$ 1,709,060
Parks & Recreation					
Cultural Recreation Administration					
Salaries & Wages					
6000-6110-511100	Salaries & Wages	501,571	541,767	566,197	588,031
6000-6110-511101	Part Time Salaries & Wages	109,356	143,178	176,445	171,972
6000-6110-511200	Seasonal/Temporary	105,972	124,583	142,000	120,240
6000-6110-511300	Overtime	2,541	2,911	3,868	4,174
	Total	719,440	812,439	888,510	884,418
Employee Benefits					
6000-6110-512100	Group Insurance	152,675	160,529	200,376	192,881
6000-6110-512200	FICA Tax	52,994	60,202	66,288	63,963
6000-6110-512400	Retirement Contrib/Pension	41,005	40,291	54,157	57,378
	Total	246,674	261,022	320,821	314,221
Purchased Property Services					
6000-6110-522130	Bldg. Maintenance/Cleaning	130,898	156,574	165,758	165,284
6000-6110-522144	Landscaping Bunten Road park	-	12,008	12,528	12,528
6000-6110-522202	Vehicle Repairs/Maintenance	398	111	500	500
6000-6110-522206	Repairs & Maint - Equipment	304	-	800	800
	Total	\$ 131,599	\$ 168,693	\$ 179,586	\$ 179,112

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Cultural Recreation Administration					
Other Purchased Services					
6000-6110-523203	Cell Phones	\$ 3,600	\$ 4,890	\$ 6,720	\$ 6,000
6000-6110-523301	Advertising/Promotions	7,620	9,502	12,235	10,838
6000-6110-523500	Travel/Parking	-	1,736	2,520	3,383
6000-6110-523600	Dues & Professional Fees	955	4,735	1,670	1,795
6000-6110-523700	Certification/ Educ/Training	6,053	7,043	3,850	5,640
6000-6110-523801	Software Licenses	8,611	9,656	10,020	10,020
	Total	26,839	37,560	37,015	37,676
Supplies					
6000-6110-531100	Office Supplies	2,651	3,533	2,714	4,023
6000-6110-531235	Cable	-	-	960	960
6000-6110-531601	Office Equipment	554	1,436	4,180	390
6000-6110-531702	Employee Relations	-	-	150	-
6000-6110-531703	Emp/Council & Comm. Relations	3,199	3,623	5,400	5,150
6000-6110-531706	Uniforms	1,929	2,877	4,320	4,200
6000-6110-531720	Park Projects	2,592	(251)	1,000	3,000
	Total	10,925	11,219	18,724	17,723
Machinery & Equipment					
6000-6110-542200	Vehicles	-	18,477	18,755	-
	Total	-	18,477	18,755	-
	Total: Cultural Recreation Admin	1,135,477	1,309,410	1,463,411	1,433,150
Recreation Programs					
Other Purchased Services					
6000-6115-523850	Contract Labor	90,460	64,432	76,300	85,000
	Total	\$ 90,460	\$ 64,432	\$ 76,300	\$ 85,000

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Recreation Programs					
Supplies					
6000-6115-531104	Supplies	\$ 23,208	\$ 28,230	\$ 25,815	\$ 21,677
6000-6115-531105	Seniors Program Supplies	9,216	10,905	13,100	12,000
6000-6115-531106	Program Development/ Expansion	15,728	1,239	2,748	3,000
6000-6115-531300	Food / Concession Supplies	-	1,240	1,648	1,000
6000-6115-531600	Small Equipment	794	5,905	5,188	7,778
6000-6115-531800	Special Events	3,407	3,496	3,800	3,300
Total		52,354	51,016	52,299	48,755
Total: Recreation Programs		142,814	115,448	128,599	133,755
Festival Center					
Purchased Property Services					
6000-6190-522321	Linen/Uniform Rental Service	3,772	3,112	4,000	4,000
Total		3,772	3,112	4,000	4,000
Supplies					
6000-6190-531210	Water/Sewer	6,236	7,699	9,000	9,000
6000-6190-531220	Gas	5,686	7,680	7,000	12,000
6000-6190-531230	Electric	21,893	20,742	20,000	30,000
6000-6190-531235	Cable	-	-	828	863
6000-6190-531600	Small Equipment	-	-	4,400	-
Total		33,814	36,121	41,228	51,863
Total: Festival Center		37,586	39,233	45,228	55,863
W.P. Jones Park					
Supplies					
6000-6217-531210	Water/Sewer	3,442	2,550	4,593	4,800
6000-6217-531220	Gas	1,936	1,316	3,000	3,000
6000-6217-531230	Electric	1,986	5,442	6,142	6,000
6000-6217-531235	Cable	-	814	1,997	2,164
Total		7,364	10,122	15,732	15,964
Total: W.P. Jones Park		\$ 7,364	\$ 10,122	\$ 15,732	\$ 15,964

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Rogers Bridge Park					
Purchased Property Services					
6000-6218-522320	Equipment Rental	\$ 3,765	\$ 3,380	\$ 3,380	\$ 3,120
	Total	3,765	3,380	3,380	3,120
Supplies					
6000-6218-531210	Water/Sewer	12,641	9,668	5,740	16,000
6000-6218-531230	Electric	2,288	2,239	2,900	2,900
	Total	14,929	11,907	8,640	18,900
	Total: Rogers Bridge Park	18,694	15,287	12,020	22,020
W.P. Jones Park Tennis					
Supplies					
6000-6220-531210	Water/Sewer	1,817	1,179	1,320	1,320
6000-6220-531230	Electric	6,059	7,315	6,900	6,900
	Total	7,876	8,494	8,220	8,220
	Total: W.P. Jones Park Tennis	7,876	8,494	8,220	8,220
Bunten Park Tennis					
Supplies					
6000-6221-531230	Electric	2,732	2,926	3,000	3,000
6000-6221-531600	Small Equipment	730	-	-	-
	Total	3,462	2,926	3,000	3,000
	Total: Bunten Park Tennis	3,462	2,926	3,000	3,000
Bunten Park Athletics					
Supplies					
6000-6222-531210	Water/Sewer	9,623	9,775	10,000	12,000
6000-6222-531220	Gas	967	1,020	3,000	3,000
6000-6222-531230	Electric	86,656	67,687	71,500	76,500
6000-6222-531600	Small Equipment	11,724	11,525	10,660	12,140
	Total	108,969	90,007	95,160	103,640
	Total: Bunten Park Athletics	\$ 108,969	\$ 90,007	\$ 95,160	\$ 103,640

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Scott Hudgens Park Athletics					
Supplies					
6000-6223-531210	Water/Sewer	\$ 1,450	\$ 1,160	\$ 2,040	\$ 2,040
6000-6223-531230	Electric	3,088	3,848	4,500	4,500
	Total	4,538	5,008	6,540	6,540
	Total: Scott Hudgens Park Athletics	4,538	5,008	6,540	6,540
	Department Total: Parks & Recreation	\$ 1,466,781	\$ 1,595,935	\$ 1,777,910	\$ 1,782,152
Planning & Development					
Planning & Development Admin					
Salaries & Wages					
7000-7410-511000	Salaries & Wages	371,384	345,610	378,219	400,529
7000-7410-511101	Part Time Salaries & Wages	13,982	-	16,107	-
7000-7410-511300	Overtime	276	1,377	5,000	2,813
	Total	385,642	346,988	399,326	403,342
Employee Benefits					
7000-7410-512100	Group Insurance	57,441	54,677	94,202	87,131
7000-7410-512200	FICA Tax	28,801	26,271	32,438	30,196
7000-7410-512400	Retirement Contrib/Pension	32,242	28,951	36,689	39,461
	Total	118,485	109,899	163,329	156,788
Purchased Professional & Technical Services					
7000-7410-521200	Professional Services	67,945	288,274	69,044	47,500
7000-7410-521302	Building Inspector	34,668	6,210	-	-
	Total	102,613	294,484	69,044	47,500
Purchased Property Services					
7000-7410-522201	Office Equipment Maintenance	-	25	250	250
7000-7410-522202	Vehicle Repairs/Maintenance	116	74	1,000	1,000
	Total	\$ 116	\$ 99	\$ 1,250	\$ 1,250

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Planning & Development Admin					
Other Purchased Services					
7000-7410-523203	Cell Phones	\$ 1,440	\$ 1,466	\$ 2,160	\$ 2,112
7000-7410-523300	Advertising/Public Notices	891	1,674	3,000	2,500
7000-7410-523400	Printing & Binding	1,851	2,690	1,700	2,500
7000-7410-523500	Travel/Parking	-	810	4,010	4,510
7000-7410-523600	Dues & Professional Fees	1,586	1,109	1,580	2,080
7000-7410-523700	Certification/ Educ/Training	5,437	5,806	8,080	10,735
	Total	11,206	13,555	20,530	24,437
Supplies					
7000-7410-531100	Office Supplies	1,962	2,434	5,260	5,000
7000-7410-531104	Supplies	697	992	1,200	1,200
7000-7410-531400	Subscriptions & Periodicals	-	630	1,346	1,196
7000-7410-531703	Emp/Council & Comm. Relations	1,313	927	1,500	1,500
	Total	3,973	4,983	9,306	8,896
	Total: Planning & Development Admin	622,033	770,008	662,785	642,213
Street Lights					
Purchased Property Services					
7000-7415-522210	General Repairs	-	420	10,000	-
	Total	-	420	10,000	-
Supplies					
7000-7415-531230	Electric	300,096	310,411	327,000	327,000
	Total	300,096	310,411	327,000	327,000
	Total: Street Lights	300,096	310,831	337,000	327,000
Economic Development					
Salaries & Wages					
7000-7520-511000	Salaries & Wages	129,924	83,951	128,405	135,700
	Total	129,924	83,951	128,405	135,700
Employee Benefits					
7000-7520-512100	Group Insurance	27,770	19,779	45,040	30,116
7000-7520-512200	FICA Tax	9,120	6,094	10,336	10,381
7000-7520-512400	Retirement Contrib/Pension	7,424	7,214	12,835	12,483
	Total	\$ 44,314	\$ 33,087	\$ 68,211	\$ 52,980

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Economic Development					
Other Purchased Services					
7000-7520-523203	Cell Phones	\$ -	\$ 800	\$ 1,920	\$ 1,920
7000-7520-523500	Travel/Parking	871	-	300	300
7000-7520-523600	Dues & Professional Fees	225	14,884	16,280	16,280
7000-7520-523700	Certification/ Educ/Training	694	1,003	5,180	6,630
	Total	1,790	16,688	23,680	25,130
Supplies					
7000-7520-531100	Office Supplies	156	182	600	1,250
7000-7520-531400	Subscriptions & Periodicals	-	-	1,426	1,426
7000-7520-531601	Office Equipment	-	845	-	-
7000-7520-531704	Citywide Promotions	2,779	760	18,000	18,000
	Total	2,935	1,787	20,026	20,676
	Total: Economic Development	178,963	135,514	240,322	234,486
	Department Total: Planning & Development	\$ 1,101,092	\$ 1,216,353	\$ 1,240,107	\$ 1,203,699
Debt Service					
Citywide Software/ BOA					
Principal					
8100-581300	Other Debt Principal	383,212	397,389	-	-
	Total	383,212	397,389	-	-
Interest					
8100-582300	Interest Expense	28,882	14,702	-	-
	Total	28,882	14,702	-	-
	Total: Citywide Software/ BOA	412,094	412,091	-	-
	Department Total: Debt Service	\$ 412,094	\$ 412,091	\$ -	\$ -

Duluth 2016

General Fund – Expenditures



Account Number	Description	FY 2013 Actual	FY 2014 Actual	FY 2015 Amended Budget	FY 2016 Adopted Budget
Other Financing Uses					
Operating Transfers Out					
9000-611007	Transfer to 222 HEAT Grant	\$ 24,130	\$ 17,831	\$ -	\$ -
9000-611013	Transfer to 281 Police Tech Fund	108,674	-	-	-
9000-611028	Transfer to SPLOST 2009	14,502	-	-	-
9000-611041	Transfer to Workers Comp 600	250,000	250,000	250,000	250,000
9000-611042	Transfer to Fund 700 DDA	667,536	667,141	828,879	1,356,087
9000-611044	Transfer to Fund 770 URA	708,583	710,328	1,007,203	1,022,812
9000-611048	Transfer to Fund 360	20,635	(62,452)	60,200	-
9000-611050	Transfer to SPLOST 09 Vehicles	48,128	-	13,050	-
9000-611058	Transfer to Police Capital Projects	539	85,193	-	-
9000-611059	Transfer to HRA Fund 601	83,748	82,748	70,000	70,000
9000-611060	Transfer to The Block CD 64	104,394	1,246	172,459	52,262
9000-611062	Transfer to Fund 209 Public Art	-	-	30,000	-
9000-611065	Transfer to Downtown Detention Facility CD-68	-	-	1,511,810	-
9000-611066	Transfer to Gateway Buford Hwy CD-69	-	-	11,490	2,730
Total		2,030,870	1,752,035	3,955,091	2,753,891
Department Total: Other Financing Uses		\$ 2,030,870	\$ 1,752,035	\$ 3,955,091	\$ 2,753,891
GENERAL FUND TOTAL EXPENDITURE		\$ 17,847,306	\$ 17,931,677	\$ 22,812,208	\$ 20,978,604

Duluth 2016 Supplemental Information

Demographic & Statistical Information

From the US Census Bureau, 2009-13 American Community Survey 5-Year Estimates

Total Estimated Population	27,384	
Population Composition	White	41.4%
	Black	17.8%
	Hispanic	12.8%
	Asian	25.2%
	Other	2.8%
Population by Age	Under 19	28.6%
	20 to 24	4.0%
	25 to 34	16.9%
	35 to 54	32.8%
	55 to 64	10.1%
	65 & over	7.5%
Median Age	35.5	
Educational Attainment (Population 25 to 64 years)	Less than high school graduate	1087
	High school graduate	3999
	Some college or associate's degree	3986
	Bachelor's degree or higher	7313
Number of Households	10,337	
Median family income	\$65,849	
Mean family income	\$79,168	
Per capita income	\$28,047	



Duluth 2016

Glossary



Accounting System: The total set of records and procedures used to record, classify, and report information on the financial position and operations of an entity

Accrual Basis: The basis of accounting under which revenues are recorded in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred, regardless of the timing or related cash flows.

Adopted Budget: The budget formally approved by the City Council.

Appropriation: An authorization granted by a legislative body to impose obligations and to expend public funds for a specified purpose. An appropriation is usually limited in the amount and as to the time when it may be expended.

Audit: An examination of documents, records, reports, systems of internal control, accounting and financial procedure.

Authorized position: Positions approved by the City Council

Available Fund Balance: This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget: A budget in which planned funds available equal planned expenditures.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Adjustment: A legal procedure utilized by City staff to revise a budget appropriation. The Finance Manager has the authority to adjust expenditures within departmental budgets according to budget policy, but no change in the total budget can occur without approval of the Duluth City Council.

Budget Calendar: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitations of available appropriations and available revenues.

Capital Improvement Plan: A plan for capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. Included are expenditures made for land, buildings, permanent public works projects, major reconstruction or renovation of structures, and major landscaping or park improvements.

Capital Outlays: Expenditures for the acquisition of capital assets such as equipment, vehicles, building improvements or major repairs.

Contingency: Funds appropriated by the City Council for unforeseen needs.

Deficit: An excess of expenditures or expense over revenues and resources.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time.

Debt Limit: The maximum amounts of debt that may be legally incurred.

Duluth 2016

Glossary



Debt Service: Interest and principal payments associated with the issuance of debt.

Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid for.

Expenditure: Costs of goods and services rendered whether paid or unpaid.

Fiscal Year: A 12-month period of time to which the budget applies. For the City of Duluth, the fiscal year begins on July 1 and ends on June 30.

Fund: An independent fiscal and accounting entity with interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance: The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

Fund Type: Any one of three categories into which all funds are classified in governmental accounting. (Governmental, Proprietary, and Fiduciary) The eleven fund types are: general, special revenue, debt service, capital projects, permanent, enterprise, internal service, private purpose trust, pension trust, investment trust, and agency.

General Fund: The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. A government can have only one General Fund.

Grant: A contribution from one government unit to another, usually made for a specific purpose and time period.

Line Item Budget: A budget that lists each expenditure category (salary, materials, services, etc.) separately, along with the dollar amount budgeted for each specified category.

Interfund Transfers: Monies appropriated from one fund to another fund. This is done to reimburse the fund for expenses or to finance the operation of the other fund.

Interdepartmental Charges: Departments charging to perform or provide specific services to other City departments on a cost for services basis. The services performed are charged to the using department.

Investments: Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations

Liabilities: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Millage: The tax rate on real property based on \$1 per \$1000 of assessed property value.

Modified Accrual Basis: The accrual basis of accounting adopted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss). Expenditures are recorded when they are measurable and incurred while revenue is recorded when it is measurable and available.

Duluth 2016

Glossary



Operating Costs: Costs incurred as a result of day-to-day operations.

Ordinance: A formal legislative enactment by a governing board. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the City boundaries. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which must be by resolution.

Property Tax: A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

Resolution: A special order of the City Council that has a lower legal standing than an ordinance.

Revenues: Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year.

Special Purpose Local Option Sales Tax (SPLOST): Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries. The City's share of voter-approved Gwinnett County SPLOST funds allow the City to proceed with capital improvement projects, without placing additional pressure on operating budgets or tax rates.

Surplus: An excess of the assets of a fund over its liabilities and reserved equity.

Tax Allocation District (TAD): The Georgia Redevelopment Powers Law gives cities and counties the authority to issue bonds to finance infrastructure and other redevelopment costs within a specifically defined area. A tax allocation district is a contiguous geographic area within the redevelopment area defined and created by resolution of the local legislative body for the purpose of issuing tax allocation bonds to finance the redevelopment costs within that area.

Transfer In/Out: Amount transferred from one fund to another to assist in financing the services of the recipient fund.

